

Tilburg University

# Annual Report 2023



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Executive Board



# Foreword Executive Board

**In 2023, we again thoroughly enjoyed all the encounters organized on campus and beyond. We opened the academic year with an inspiring program on digitalization, and we celebrated our 96th Dies Natalis featuring Broad Prosperity. These moments demonstrate the importance of connection and a sense of community. Whether we spoke to each other in the lecture hall or at the coffee machine, everyone who works, studies, or contributes here shapes this University. Unfortunately, 2023 was also a year in which this sense of community came under pressure. For example, the Balanced Internationalization Bill created uncertainty within our international community. From its core tradition, our University is connected to the world and always will be. At the same time, we do not close our eyes to housing and language challenges. With pain in our hearts, we sympathized with the developments in Ukraine and the Middle East and have seen how their effects permeate academia and our campus. As the Executive Board (EB), we see it as our core mission to protect mutual dialogue, in an environment where everyone feels socially safe and welcome.**

Over the past year, many external developments have come our way that have required commitment. The meteoric pace at which ChatGPT was rolled out and embraced created both opportunities and challenges within research and education. The role of ChatGPT and other generative AI touches all areas of what we do, and we are enduringly *Curious* about how to deploy it responsibly. The deployment of the resources that came to us from the Administrative Agreement also required a lot of coordination in 2023. We received the funds with much gratitude, but also experienced a high degree of accountability pressure in the process, increasing transaction costs.

In 2023, social safety remained a top priority on the agenda. We consider it important that people have a pleasant and safe environment in which to develop themselves. Significant steps were taken last year to establish a strong network that people can rely on. However, we must remain committed to prevention and fostering a community that is *Caring*. We do this together with study, sports, and student associations. Last year, we observed that students experienced a culmination of developments that place pressure on their well-being. Factors such as international conflicts, student debt, inflation, the housing market, and the climate crisis can contribute to a sense of powerlessness. We see it as our responsibility to ensure a conducive work and study environment, thus contributing to the well-being of young people.

In 2023, we committed ourselves to facing challenges and complex issues together. In 2024, we will continue to look forward and build the future together. There are major challenges that we want to continue to work on as a community. As a University, we play an important role in sustainability. We aim to convey to students what we expect of them on this important issue, so that they can take control of their own future. We also tackle the developments and challenges in the area of digitalization together with students.

*Student Assessor Tijs: "Seeing digitalization as a threat ignores all the benefits it can offer. I strive for a sticky campus: one which students like to visit but also stick around. The campus has added value in terms of meetings and interactive education, but information sharing can certainly be provided partly online."*

Our University is not just for all students and colleagues, but for everyone. We are committed to adding real value to society. At our core, we are driven by the theme of Broad Prosperity for All. You do not achieve this only in the lecture halls or through research but in co-creation with companies, the region, and partners. We cannot do it alone. That is why we are so proud of our academic collaborative centers, the foundation for which was laid in 2023. Here we join forces and work together on the today's and future problems. The power of collaboration has taken us very far in 2023 but will continue to be a major focus in the years to come. We are a university that is *Connected*: with each other and with society. The challenges we jointly face is what binds us together.

We look back on an eventful year, in which again an incredible amount of work was done. It was a year full of successes, including the presentation of the Stevin Prize to Corien Prins. We are proud of her contribution to the relationship between science, policy, and impact and are delighted that this has been recognized with a Stevin Prize. We thank all colleagues who have dedicated themselves to our fine University. We thank all the students who help shape education and who continue to challenge us with their *Courageous* attitude and critical eye. It is with great appreciation that we look back on the efforts of Paulina Sniijders, who stepped down as vice-president of the EB. We warmly welcome Wilma de Koning to this wonderful position. We also welcome Prof. Gerard van den Berg as a member of the Board of Governors. We look forward to a beautiful 2024, full of new opportunities, challenges, and collaborations.

**Wim van de Donk**

Rector magnificus and president

**Jantine Schuit**

Vice rector magnificus

**Wilma de Koning**

Vice-president

**Tijs van der Zanden**

Student Assessor Executive Board







# Part 1: Management Board Report



# Our Vision and Mission

In the year 2023, we continued with our Strategy *Weaving Minds and Characters: Strategy Towards 2027*. This focuses on our values of *Curious, Caring, Connected, and Courageous*. These values guide our choices.

## Vision

Society is constantly changing. Technological innovations, which find their source in basic scientific research, put pressure on existing ways of doing things and offer new opportunities. On the other hand, we see major challenges as they have been formulated, for example, as the well-known Sustainable Development Goals (SDGs). Much may be expected from technological innovations, but we now know that they also pose new dilemmas, often of a quite fundamental nature. This makes them as important as they are interesting for Tilburg University. Successful and responsible applications require a thorough knowledge of behavior, of social and cultural contexts, of aspects of regulation, and new ways of organizing and doing business. Reflections from the fields of ethics, law, and theology, for example, are just as essential as they are indispensable.

Successful progress in both knowledge development and practical applications will increasingly require the ability to contribute to this from distinct disciplines. It requires us to be in touch with other disciplines in addition to specific expert knowledge and to act in an interdisciplinarily, often in collaboration with parties outside the university. It also calls for basic competencies for all of us. How do we provide not only the solution, but also that it can be successfully applied in society? How can we use innovations in Artificial Intelligence (AI) and digitalization in our search and ideas? And perhaps most importantly, how do we remain truly open to each other and develop a good moral compass appropriate to our responsible leadership? Character development. This requires broad competence development in the areas of ethics, entrepreneurship, digitalization, and social skills. In all our education as well as research, these skills therefore recur all the time.

## Mission

The mission of our university is to develop, transfer, and implement scientific knowledge and skills necessary for its development. We are a close-knit, open and inclusive, international community where people and the human dimension are paramount. Within Tilburg University, all members of our scientific community feel safe, recognized and valued, and can allow their talents to flourish fully. You belong not only during the course of your study program, but during your entire life. We are a university that people love to come back to. We are a university that inspires you as a student and wants to continue to do so. That is why we will call attention to the possibilities of offering our education also to new target groups.

We are connected to our regional environment and work together with social partners to develop new scientific insights and solutions. Tilburg University is a humanities and social sciences university in the heart of Brabant, embedded in Europe, and connected to the world. A university to be proud of.



# 1. Research

# 1.1 Research in 2023

We took great follow-up steps in 2023 and launched new initiatives in the area of research. New studies were launched, and important awards and nominations were received. In 2023, the PhD monitor also took place, the revised PhD Regulations were ratified, and several activities were organized for PhD researchers and their supervisors. The first meeting of the central Ethics Review Board also took place in 2023. In addition, a lot of hard work was done on an Open Science Framework, an impact vision, and Team Science.

## PhD researchers

Also in 2023, Tilburg University paid attention to (the well-being of) PhD researchers and the quality of their supervision programs.

- ◆ **PhD monitor:** In order to get a more complete picture of the wishes and requirements of our PhD researchers, we conduct a PhD monitor every two years. The action plan resulting from the 2021 PhD monitor has now been implemented and evaluated. In 2023, the monitor was conducted again, partially integrated with the national monitor. The results will be published and discussed in the first quarter of 2024. At the same time, a new action plan is being developed based on the findings from 2023.
- ◆ **PhD Regulations:** On April 13, 2023, the Doctorate Board ratified the revised PhD Regulations. It became effective on June 1, 2023. The Regulations undergo a review every two years and are revised as required. Due to the pandemic, the revision had been somewhat delayed.
- ◆ **Master class for supervisors of PhD researchers:** In collaboration with Hertz, training for scientists, we organized one-day master classes for (co-)supervisors of PhD researchers, both starting and experienced supervisors. A total of 50 (co-)supervisors from all five Schools participated in 2023.
- ◆ **Dutch PhD defense system session:** Another session was held in 2023 for new academic staff to familiarize them with the Dutch PhD defense system and the Tilburg University PhD Regulations. This session was combined this year with an introductory supervision workshop. A total of 47 University staff members participated and they experienced the training as very valuable.
- ◆ **Meeting rector magnificus and the Tilburg PhD Platform (TiPP):** TiPP is the consultative body for PhD researchers of the five Tilburg University Schools. In 2023, representatives of TiPP had two meetings with the rector magnificus to discuss issues related to PhD researchers. Topics discussed this year included internationalization and personal development of PhD researchers.



Several initiatives are organized within the Schools to contribute to the development of our PhD researchers. Two examples are:

- ◆ In 2023, Tilburg Law School (TLS) continued to work on their education and support program for PhD researchers. One of the activities involves the Start-Up Days for PhD researchers. During these two days at an external location, new PhD researchers attend a number of workshops focused on the research (process), familiarize themselves with several parts of the organization (HR, PhD Council, ERB) and present their research proposal. There is also room for community building. These days are experienced by the PhD researchers as informative and valuable, and they appreciate that there is plenty of room within the program to get to know each other better.
- ◆ The Tilburg School of Economics and Management (TiSEM) Graduate School developed a plan to reinforce the PhD community. PhD coordinators have been introduced, for better onboarding and progress management. It also collaborates with the TiSEM Graduate Student Society (GSS) and HR in offering courses and events.

## Scientific Integrity

- ◆ Central Ethics Review Board: In 2023, an ad hoc meeting was held on the establishment of a central ethics review board for the research domain to complement Tilburg University's five School Ethics Review Boards. The central Ethics Review Board will be further shaped in 2024.
- ◆ Research Integrity E-Learning Module: PhD researchers who started in September 2020 or beyond are required to complete the Research Integrity E-Learning Module. This Module covers theoretical aspects of scientific integrity, European legislation, and Tilburg University policies and procedures. The Module is completed by passing a test. IN 2023, 217 PhD researchers have successfully completed the Module.
- ◆ Face-to-face Research Integrity Training (F2F training): PhD researchers who started as of September 2021 must take the F2F training. This training covers ethical issues and challenges, and how to deal with them. In 2023, 124 PhD researchers have taken the F2F training. The candidates highly appreciate the training; especially sharing experiences, getting to know fellow PhD researchers, and the safe environment created by the lecturers.

## Open Science

In 2023, Tilburg University continued to work on reinforcing the foundation for Open Science.

- ◆ A working group has been launched to develop a university-wide Open Science Framework. The framework will be presented for decision-making in early 2024, and implementation of the framework will begin thereafter.
- ◆ The Tilburg University Open Science Community welcomes five new board members this year: Caspar van Lissa (chair), Michèle Nuijten (TSB), Nynke van der Laan (TSHD), Ronald Leenes (TLS) and Lachlan Deer (TiSEM). They will be in the lead regarding the community.
- ◆ In addition to our own community, we also actively participate in the National Chiefs Open Science consultation.
- ◆ Also in 2023, work continued on making publications available through Open Access (OA).
- ◆ In 2023, the Taverne Opt Out Regulations for Tilburg University were developed and approved by the relevant administrative bodies. The arrangement will take effect on January 1, 2024.

The Schools, of course, are also active in the field of Open Science. Tilburg School of Humanities and Digital Sciences (TSHD) organized this year's Open to Complexity: Symposium on Open Science in the Social Sciences and Humanities. The symposium was attended by 100 national and international scientists, policy makers, and students from different disciplines, universities, and research institutes. They reflected together during the symposium on the use of Open Science in an open, transparent, and trustworthy way. The symposium took place in MindLabs and consisted of several lively discussions regarding the implementation and challenges of Open Science in academia. In particular, the focus of the day was on Open Science in the social sciences and humanities. For example, how to apply Open Science when an academic discipline is not directly associated with hypotheses, statistics, and formulas? How can we embrace open research practices that include consideration of unintended but potentially harmful consequences?

## Team Science

With the Recognition & Rewards program, we aim to bring the recognition and appreciation of scientific work in line with the developments that have occurred in science, such as Team Science, among others: education, research, and impact are increasingly organized and carried out in teams.

In 2023, an overview report on Team Science for Tilburg University was drafted, based on (scientific) literature, national and international best practices, the context of humanities and social sciences and the experiences with the pilot Team Science within TLS. This report also provides an impetus for practical tools that will be further developed in 2024, for training managers and recognizing and rewarding teams and individual members within teams.

This year, Tilburg School of Social and Behavioral Sciences (TSB) hired two data stewards and a lab technician to reinforce and further develop their research infrastructure. These new employees actively work with researchers to reinforce research projects and contribute new knowledge to the School. They were able to be recruited thanks to funding from the Administrative Agreement (for more information on the Administrative Agreement, see [Section 5. Administrative Agreement](#)).

## Impact Vision

In 2023, we began articulating an impact vision for the University. The need for a University-wide vision was identified from our Recognition & Rewards program and is additionally felt more broadly in our community. In the fourth quarter of 2023, the working group began working on this vision. A literature review and an action plan are currently underway. The impact vision will be further developed in the spring of 2024. This vision ties in with other initiatives currently underway involving Open Science, Recognition & Rewards, and Public Values. It also looks at successful initiatives in the area of impact creation such as Tranzo, the academic collaborative centers, and ecosystems.

## Full professors

We are proud to have full professors who are connected to practice. Our endowed professors also provide an interaction between research and practice and enrich our students' academic education.

- ◆ As a University, we are transparent about who funds our research. In 2023, in addition to an overview of all its endowed chairs, Tilburg University posted an overview of all its endowed chairs including any possible funders on its website. This overview will be updated regularly.
- ◆ In addition, Tilburg University has taken steps regarding the governance of funding for chairs. Work is currently underway on a handbook to discuss checks and balances in the event of possible funding of a(n) (endowed) chair.
- ◆ In our agreements with the (endowed) professor and funder, academic freedom and the principles from the Netherlands Code of Conduct for Research Integrity (2018) are declared to apply in full. These principles are: honesty, scrupulousness, transparency, independence, and responsibility.



## 1.2 Performance

In 2023, many Tilburg researchers received recognition for their innovative ideas and (previous) achievements. In particular, we see increased Dutch success, with a Stevin Prize, a large Knowledge and Innovation Covenant (KIC) coordinator position, and grants in all three funding forms of the Talent Program.

Of particular note is the award of the Stevin Prize to Prof. Corien Prins (€1.5 million). This makes her one of four scientists who received the highest awards in Dutch science this year (the Spinoza and Stevin Prize). Prins received the Stevin Prize for her significant contributions to the development of law and (information) technology, on the one hand, and policy-making in that field on the other. She will use the prize for her own research, for Tilburg Institute for Law, Technology, and Society (TILT), and research at Tilburg University.



Below are some of our successes at the Dutch Research Council (NWO). The individual Tilburg University researchers listed below have achieved success.

- ◆ Prof. Jelte Wichers (TSB) received a Vici grant (€1.5 million). Many researchers look for causal links, but links are not necessarily the same for everyone; Wichers will develop new methods to better understand and generalize variation in found effects for theory and practice.
- ◆ Dr. Tineke Snijders (TSB) and Prof. Johan Wolswinkel (TLS) both received Vidi grants (€800K). Dr. Tineke Snijders (TSB) will investigate how the developing brains of infants and children use the visual information of the moving mouth to learn language. Prof. Johan Wolswinkel (TLS) focuses on disclosure laws that increasingly require governments to publish decisions in individual cases and the impact this has on government and citizens.
- ◆ Tilburg University had a record year this year with no fewer than nine Veni grants awarded (€280K each).
- ◆ There was considerable individual success in the Open Competition funding line, with seventeen XS Grants of €50K and four M Grants of €400K.

Several consortia also achieved success in Dutch programs.

- ◆ Prof. Inge Bongers (TSB) and Prof. Emiel Kraemer (TSHD) received a NWO KIC project (€2.9 million). The consortium will develop a digital self-management platform for people with severe mental illness as to give this vulnerable group more control over their own mental health.

- ◆ Two Tilburg researchers were successful as partners in the Dutch Research Agenda – Research along Routes by Consortia (NWA-ORC) program:
  - Prof. Jan Fransoo (TiSEM) in FMaaS: Freight Mobility as a Service (€947K for Tilburg University)
  - Dr. Marijn van Wingerden (TSHD) participates in the consortium BiOm\_markers tO perSonalise Treatment of depression (BOOST depression) formed with other universities, medical institutes, and companies. The consortium is led by Professor Guido van Wingen of Amsterdam University Medical Center (UMC) (€4.6 million).
- ◆ Dr. Nessa Ikani (TSB) received a ZonMw grant as project leader of i-DETECT (€600K). This project uses a personal smartphone diary to detect recurrent psychological symptoms at an early stage.
- ◆ Dr. Sabita Soedamah-Muthu (TSB) has received a grant from the Diabetes Fund (€321K) to develop a digital cognitive behavioral therapy tool to influence lifestyle behaviors in type 2 diabetes.

Several successful projects started this year. At Tilburg School of Catholic Theology (TST), for example, the NWO-funded project Apocalypse and Climate Change began in 2023 (€678K awarded in 2022). Apocalypse focuses on contemporary religious language that has become part of the Western cultural and scientific reservoir and is used in the context of climate change. It aims to analyze how this language use affects the interpretations and attitudes of its users.

- ◆ There was also success for Tilburg University researchers within European programs. A number of projects are highlighted below:
- ◆ For pioneering individual research at the European level, Dr. Joris Mulder (TSB) received a Consolidator Grant (€2 million) from the European Research Council (ERC). He will conduct research on advanced statistical methods to study nonlinear phenomena in the social sciences, aimed at a deeper understanding of complex nonlinear mechanisms and how they evolve over time.
- ◆ Successes have also been achieved within the Marie Skłodowska-Curie actions. Dr. Leena Bhattacharya and Dr. Etienne Lorang will both receive a Post-doctoral Fellowship (€200K). They will be conducting their research at TiSEM. Bhattacharya will investigate the role of bargaining power in the time allocation of men and women in India, and Lorang will create integrated assessment models for the circular economy and materials balance.

In addition to individual grants, successes have also been achieved in collaborative projects at the European level.

- ◆ For example, the Horizon Europe research project Infra4NextGen-Providing research infrastructure services to support Next Generation EU (€724K) was awarded. TSB's European Values Study Group is participating in Infra4NextGen.

In addition, Tilburg University is a partner in several projects, such as:

- ◆ With Willem-Jan van den Heuvel (JADS) in MARIT-D: Maritime AI Real-time Intelligence Tools-Drugs (€361K for Tilburg University) Personalized Recommendations for Prevention and Relief of Dementia and Frailty (€432K to Tilburg University).
- ◆ The BioacAI project received funding from the MSCA Doctoral Network program (€250K for Tilburg University). Participating in this project are Dr. Dan Stowell and Prof. Eric Postma (TSHD). The project focuses on establishing acoustic monitoring as a robust tool for biodiversity monitoring and training a cohort of PhD researchers in bioacoustic AI skills.
- ◆ Tilburg University has received funding from The Ministry of Education, Culture and Science (OCW) under the Matching Horizon Europe program based on ongoing Horizon Projects. A spending plan is currently being prepared and implementation will begin in 2024.

Finally, in 2023, Tilburg University was able to provide a new member of the Royal Netherlands Academy of Arts and Sciences (KNAW). Prof. Elies van Sliedregt LL.M., full professor of criminal (procedural) law at TLS has joined the KNAW.

## Contract Management

The Knowledge Transfer Office (KTO) Contract Management Team supports our research teams. The team actively ensures that internal and external collaborative relationships remain good, that we adhere to (inter)national agreements made with our partners and that the substantive, financial, and legal aspects of research projects are and well aligned in a timely manner. In 2023, the team supported more than 200 Tilburg University researchers in national and international research projects. This year, additional attention was paid to collaboration with adjacent support disciplines within the University. As a result, better support can be provided for grant applications, consortium agreements, collaboration agreements, and amendments.



# 1.3 Quality Assurance Research

Tilburg University research is evaluated every six years. In the evaluations, an external international committee examines the research quality, future prospects of the research unit, and the social relevance of the research. Since 2021, this has been done using the Strategy Evaluation Protocol 2021–2027.

No sit visits took place in 2023. Therefore, we used this year to continue working on administrative handling regarding research site visits. In addition, the administrative reflections for TLS and the Department of Culture Studies were published.

Tilburg University's Coalition for Advancing Research Assessment (CoARA) action plan was launched in 2023. In December 2022, we signed the agreement to start working with the CoARA guiding principles. The first step now is to develop an action plan and start implementing it. Our action plan will be based on several ongoing initiatives within the research field such as Open Science, Team Science, and the Recognition & Rewards program.



## 2. Education

# 2.1 Education in 2023

## Redesign Education Regulations

The need to make education more flexible—including the encouragement of interdisciplinary education—and to provide space for hybrid education and other forms of educational innovation are important developments that prompted the start of a redesign of educational regulations in 2022. In 2023, the Schools continued to work together to design a joint Education and Exam Regulations (EER) and Rules and Regulations. Starting in September 2023, these new educational regulations were tested in order to identify any imperfections in time to finalize the models properly before the start of the academic year 2024-2025. Before the summer of 2024, the redesign will still be discussed in the School Councils. Thanks to the good cooperation between the Schools and especially the Examination Boards, it looks like the redesign of the educational regulations will be successfully completed in early 2024.

## Digital Assessments

2023 is the first full year after the coronavirus pandemic in which education and assessment could again take place entirely on campus, which was most desirable from an educational perspective. In this first post-coronavirus year, it quickly became apparent that administering digital exams was booming. Therefore, a solid effort was made to expand the number of digital assessment spaces on campus. Research was also carried out into other possibilities for increasing the number of digital assessment-taking locations, for example by means bring-your-own device or the use of University laptops in regular examination halls.

## Performance Students

In 2023, a number of Tilburg students received awards for their academic achievements.

- ◆ Jelle Kanters (TLS) won the Jan Brouwer Thesis Award for his Master's thesis Selection at Whose Risk? A research into the formal-law consequences of risk selection by the Tax Authorities. In it, he shows that the legal protection of taxpayers is being eroded ever further. This award was presented to eight Master's students in the humanities and social sciences on behalf of the Foundation for the Dutch Data Science Awards (*KHMW*).
- ◆ Sociology Master's student Romy Oomens (TSB) won the Man & Society Master's thesis award with her research on the phenomenon of "cultural omnivorism." Her research is published in the scholarly journal of the same name (*Cultureel Omnivorisme*). Romy investigated whether level of education and intergenerational mobility cause people to have more exclusive or broader cultural tastes. The Man & Society Master's thesis award is granted annually by a professional jury of social scientists from several Dutch universities.
- ◆ Eva Ruzius, third-year student of the Bachelor's in Global Law (TLS) won the Student Challenge South Africa with her group with their solution "How can HEIs equip graduates with the right skills to implement a circular economy in the different economic sectors graduates will be employed." During her exchange semester at the University of Cape Town, she participated in this challenge, organized as part of OCW's knowledge mission to South Africa.



- ◆ Francesco Fumagalli, first-year Artificial Intelligence (TSHD) student won the *KHMW*'s Young Talent Award. This incentive prize is awarded based on study results. Francesco co-authored a paper on electroencephalogram data augmentation using Diffusion Models, won last year's Tilburg University Challenge in the Innovation category, and took second place at the *br4in.io* Spring School Hackathon 2023 (Data Analysis category).

# 2.2 Educational Innovation

## Tilburg University Network of Educational Development and Innovation

2023 is the year in which Tilburg University continued to shape the multi-year blended learning program developed in 2022. By creating a community with all our lecturers and educational support staff, such as designers, assessment specialists, and innovative thinkers, we encourage collaboration, co-creation, and mutual learning. It enables the exchange of initiatives among Departments and Schools, thereby improving the quality of education. In Tilburg University Network of Educational Development and Innovation (TUNED IN), connecting, sharing experiences, and collaborating are central. This reinforces the education and learning community as a learning organization. To achieve the goals, Gert-Jan Leenknecht has been appointed Academic Lead. One of the first TUNED IN projects is the implementation of blended learning in our courses, with which we focus on the redesign of courses and study programs and the continuous improvement of our academic education. There are also major challenges in the areas of AI and (digital) assessment.

### Large Language Models

The (technological) developments are rapidly following one another. Since the launch of ChatGPT to the public a year ago, Large Language Models (LLMs) and other types of generative AI (GenAI) have quickly become part of everyday life. University communities must adapt to this new reality that is reshaping academic education in terms of how we study, lecture, and assess. Before the summer, a University working group composed of lecturers, educational support staff, such as designers and assessment specialists, Examination Boards, and (academic) experts in the field of AI and learning produced a first opinion on LLMs. In this recommendation, which lectures on the shop floor were able to work with immediately, they described the short-term effects of LLMs, including regulations on assessment, detection, prevention of unauthorized use, and options for incorporating LLMs into education. A second opinion was delivered in the fall using the longer-term perspective. This opinion consists of 12 recommendations for the day-to-day practice of education and the design of its support. As a follow-up, the sustainable and effective integration of LLMs in education is being concretely addressed within the education and innovation network TUNED IN.

## Education Portfolio and Minors

Educational innovation begins in the current range offered in academic education, but it certainly does not end there. Today's students are demanding more and more flexibility from education, and with the commitment to lifelong development and learning, our student population is also becoming increasingly diverse. Therefore, this requires that we, as a university, dare to look critically at our range of educational offered. As a result, we are exploring the possibilities offered by current legislation to make education more flexible and interdisciplinary. Specifically, this means that, within and in addition to the range currently offered, we are looking at the possibilities for interschool collaboration and an increase in students' freedom of choice and movement. To prevent it from remaining just fancy plans, the five Schools have already started developing interdisciplinary minors in areas such as Digital Health & Mental Well-being, Sustainability, AI, Broad Prosperity, and History and Society.



## 2.3 Attention to Student Well-being

### Plans to Improve Student Well-being.

In 2023, student well-being remained high on the administrative agenda, with a focus primarily on preventive measures to make students more mentally resilient. This shift toward prevention, was been translated this year into a multi-year approach to improve student well-being and is the elaboration of the [National Student Well-being Framework](#) (in Dutch).

The focus is on making existing activities offered more accessible and visible and embedding and integrating well-being components into education so that the entire student population is reached. Key focus areas include increasing a sense of belonging and working to reinforce the chain of student support. Since the coronavirus period, students have been coming to campus less, experiencing less bonding with the program and with fellow students. In addition, students seem insufficiently familiar with the current range of support offered, so they do not know where to turn with questions. In some cases, they also experience a barrier regarding taking the step to seek support. Improving communication and breaking taboos around mental health is, therefore, also one of the points of attention. In addition, in line with the Educational Profile, we pay attention to broad personal development.

The multi-year ambition is for students and staff to have a greater understanding of their own well-being, to be able to wield more tools to restore balance themselves, and to resound the right alarm in a timely manner when this fails. On the [Student Portal](#), we offer students various services related to well-being.

### Expansion of Range of Preventive Actions Offered

In 2023, the range of preventive actions offered to students were further expanded to include several peer-to-peer groups, including for students with autism, AD(H)D, Long Covid, and highly gifted students. There is considerable interest in these. In addition, the crisis protocols have been further developed, with additional attention for confused or suicidal students. Additional actions have also been taken for groups that are relatively vulnerable. An important step in this is the hiring of a social worker specifically for international students.

### Social Safety

A socially safe learning and working environment is seen as a prerequisite for well-being and personal growth. Therefore, this is one of the focal points of the Strategy. The multi-year plans that have been developed with respect to the system, structure, and culture of the University in relation to social safety were adopted in early 2023 in consultation with the participation body. As a result of these plans, there is a strong focus on social safety and diversity & inclusion (D&I), and a student ombuds officer and a D&I policy officer have been appointed, among other things. In 2023, all student board members have been given the opportunity to attend the Active Bystander training, and confidential contact persons in the associations have received training.

## 2.4 Key Figures for Education

Table 2.4.1 Diplomas

	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
Bachelor's degree programs	1.606	1.405	1.455	1.492	1.554	1.776	2.131	2.171	2.634
Master's degree programs	2.693	2.626	2.689	2.816	3.233	3.431	3.840	3.760	3.768
Total initial degree programs	4.299	4.031	4.144	4.308	4.787	5.207	5.971	5.931	6.402
Postgraduate programs	8	30	70	98	101	85	93	90	104

Table 2.4.2 Number of first-year students (first-year institution WO-I) by stage

	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Total	3.729	4.161	4.865	5.436	6.086	6.450	6.188	5.534	5.336
Bachelor	1.943	2.207	2.539	2.892	3.434	3.562	3.399	3.455	3.085
Pre-Master	1.120	1.252	1.532	1.651	1.721	1.889	1.852	1.244	1.256
Master	666	702	794	893	931	999	937	835	995

Table 2.4.3 Number of (international) first-year students (first-year institution WO-I)

	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
Total	3.729	4.161	4.865	5.436	6.086	6.450	6.188	5.336
International students	812	852	1.006	1.210	1.496	1.551	1.740	1.650
% international students	21,8%	20,5%	20,7%	22,3%	24,6%	24,0%	28,1%	30,9%

Table 2.4.4 Number of (international) enrollments

	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Total	12.399	13.050	14.269	15.761	17.378	19.334	20.254	19.931	19.497
International students	1.560	1.736	2.064	2.507	3.105	3.709	4.231	4.231	4.796
% international students	12,6%	13,3%	14,5%	15,9%	17,9%	19,2%	20,9%	21,2%	24,6%

Table 2.4.5 Percentage students with a positive BSA

	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020*	2020-2021*	2021-2022	2022-2023
Percentage students with a positive BSA	84%	81%	84%	82%	100%	87%	82%	86%

\* The situation is different for the 2019-2020 academic year due to COVID-19. For this year, students with sufficient credits have received a positive BSA and all others have been retained. This means that they will be included in the next BSA cohort for final recommendation

Table 2.4.6 First-year progress Bachelor's students (full-time)

	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020*	2020-2021*	2021-2022	2022-2023
Average number of credits** obtained within the program	46	45	45	43	46	46	42	43

\* See above.

\*\* Including students with zero credits.

# 2.5 Internationalization

## Exchange

Tilburg University encourages its students to have an international experience. We see this as an integral part of studying at our University. Many students choose to go on an exchange for this purpose and return with their heads and hearts full of new knowledge and experiences that are also translatable to their CVs. In 2023 (divided between the academic years 2022-2023 and 2023-2024), our students also went on exchange.

Table 2.5.1 Total exchanges

	2022-2023	2023-2024
Incoming	626	589
Outgoing	785	655

In 2022-2023, we had record numbers, possibly a post-COVID effect.

Table 2.5.2 Top countries

2022-2023	2023-2024	
<b>Incoming</b>		
Italy	63	Spain 60
Singapore	63	Italy 56
Spain	46	Singapore 52
Hong Kong	37	Hong Kong 31
Australia	31	United States 25
Turkey	29	France 23
United States	23	Ireland 23
<b>Outgoing</b>		
Spain	70	Spain 77
Italy	65	Italy 61
United Kingdom	63	United States 38
Australia	43	Australia 35
Canada	41	Singapore 33
United States	38	Canada 32
Hong Kong	36	Hong Kong 31



Table 2.5.3 Top universities

2022-2023	2023-2024		
<b>Incoming</b>			
SMU - Singapore Management University	27	SMU - Singapore Management University	24
LUISS - LUISS Guido Carli	25	LUISS - LUISS Guido Carli	20
NUS - National University of Singapore	23	ISEP - ISEP	18
ISEP - ISEP	17	NUS - National University of Singapore	18
NanyangTU	13	IE - IE University	14
UBocconi	13	UBocconi	14
UMonash_AUS	13	NanyangTU	10
<b>Outgoing</b>			
LUISS - LUISS Guido Carli	22	LUISS	23
SMU - Singapore Management University	18	ISEP	19
IE - IE University	16	IE	18
ISEP - ISEP	14	SMU	18
UCP_Lisbon - Universidade Catolica Portuguesa	14	UMonash_AUS	18
UExeter	14	NUS	15
UBocconi	13	UBocconi	15

Within Europe, Italy and Spain are popular countries. For example, we exchange many students with LUISS Guido Carli in Rome and IE University in Madrid. Outside Europe, popular countries include Singapore, Hong Kong, and the United States. We work with partners such as Singapore Management University, as well as the International Student Exchange Program (ISEP; a program through an external provider that places students especially within the United States).

Table 2.5.4 Outgoing exchanges Global and E+ by semester

	Global	Erasmus+	Total
<b>2022-2023</b>			
Fall	273	332	605
Spring	83	97	180
Total academic year	356	429	785
% Total	45.35%	54.65%	100.00%
<b>2023-2024</b>			
Fall	245	269	514
Spring	65	76	141
Total academic year	310	345	655
% Total	47.33%	52.67%	100.00%

Per academic year, we actually always exchange slightly more students within Erasmus+ compared to Global. So in addition to large contracts with popular destinations, much of our program is supported by an extensive network with European partner universities with which we maintain smaller contracts. This also allows us to offer a diverse program for our students.

## ENGAGE.EU

As a member of the European University ENGAGE.EU, Tilburg University is actively involved in this collaboration. This alliance offers students and staff new opportunities for international collaboration and development.

A joint course catalog informs students about all the online courses they can take with an ENGAGE.EU partner. In 2023, the first cohort of students completed the honors program Digital Transformation with a joint study week in Mannheim, and this year's ENGAGE.EU Summer School was organized by Wirtschaftsuniversität in Vienna. After the pilot in Tilburg in 2022, all partners organized an expedition week in 2023. In this week, European student teams, together with researchers and external organizations, address a societal challenge. The new educational activities offered by ENGAGE.EU are in demand among students. The number of mobility trips with partners has doubled.

Researchers from Tilburg University participated in ENGAGE.EU research networks and conferences. In the spring of 2023, the first period of the ENGAGE.EU research program was concluded with the delivery of a joint research agenda. In the second period, this agenda will be implemented through ENGAGE.EU research networks and others. The ENGAGE.EU research platform brings together researchers in the alliance.

In addition to ongoing projects, attention was paid to the future of ENGAGE.EU. With a large number of internal stakeholders, we worked on the ENGAGE.EU project plan for the coming years, after which Tilburg University expressed its support for continuing its membership in the European University. Following this, the European Commission evaluated the proposal positively and promised follow-up funding for the period from 2023-2027. OCW has also decided to make additional funding available for a second round.

ENGAGE's accomplishments in the area of collaboration are described in [Section 6, Impact & Partnerships](#).

## Balanced Internationalization Bill

In July 2023, Minister Dijkgraaf presented the Balanced Internationalization Bill. The legislative process has not yet been completed; a revised version is expected to be submitted to the Council of State in April or May 2024. The purpose of the Balanced Internationalization Bill is to ensure a balance between advantages and disadvantages of internationalization in higher education. The law gives educational institutions and the minister instruments focused on the language of instruction, the language proficiency of students, the admission of a maximum number of students to a program or a foreign-language track (fixed quota) and taking control of the range of programs offered. In this way, the international intake in Dutch higher education institutions can be better managed. As a result of the internationalization discussion, an Internationalization Taskforce was established within Tilburg University, led by Lex Meijdam, to analyze the impact and further details of the bill for Tilburg. Based on this, a response was also posted to the Internet consultation on behalf of Tilburg University in line with the response already posted by Universities of the Netherlands (UNL). Tilburg University is strongly committed, at the national level, to ensuring a good balance between the advantages and disadvantages of internationalization, while maintaining self-direction, attention to the nature of the various institutions, and the needs of the region in combination with the feasibility of the proposals.

## Partner Day International Office

On Monday, September 25, several international partner universities visited Tilburg University. The visitors were mainly colleagues working within International Offices of the partner institutions. The purpose of the Partner Day was to introduce colleagues from partner universities to the University and to highlight Tilburg University's spearheads. They were informed about the educational programs for exchange students and the services and facilities so that they can better advise students at their own institutions about an exchange to Tilburg University.

# 2.6 Quality Assurance Education

## Internal Concern for Quality

The University vision of quality assurance has the following principles: continuous improvement, transparency, and collaborative learning. Ensuring educational quality is shaped jointly through collaboration at the administrative level among study programs, Schools, and the EB and, at the implementation level, between the various support services and the courses and study programs. Safeguarding takes place in the Examination Boards and Assessment Committees.

In 2023, the concrete implementation of our vision on quality assurance is visible in TUNED IN (multi-year plan blended learning - see also educational innovation) and the further elaboration of the Quality Assurance Framework. Both projects involved intensive collaboration between all sectors of the University with the goal of improving education. Instructional designers associated with the TUNED IN innovation teams ensure that there is more visibility of education (quality), with a focus on educational development and lecturer professionalization. In this way, they are also part of the quality assurance system. The Quality Assurance Framework has been further developed by connecting it with the Educational Vision and TUNED IN. Furthermore, a plan-do-check-act cycle has been made transparent at each level. The framework is currently still in draft form but will be adopted in early 2024.

## External Quality Assurance - Accreditations

A panel of independent experts visited many of TiSEM's programs in May 2022 for a combined Dutch-Flemish Accreditation Organization (NVAO) and Association to Advance Collegiate Schools of Business (AACSB) accreditation. Positive decision-making from the AACSB had already been received in 2022; positive decision-making from the NVAO followed in the summer of 2023.

The one-year Teacher Training programs received a positive decision from the NVAO in the fall of 2023 after an improvement process. The panel was impressed with the efforts made and professional dialogue regarding improvement of assessment and grading. Simultaneously with the review of the remedy program, the two-year Master of Education in Language and Culture Studies was visited in connection with the renewal of the regular program accreditation. This was also followed by a positive decision from the NVAO in the fall of 2023.

A new program assessment of the Master's in *Geestelijke Verzorging* (Spiritual Care) took place in May 2023. In August 2023, the NVAO issued a positive decision.

Also, the Bachelor's and Master's in *Bestuurskunde* (Public Administration), the Bachelor's and Master's in *Filosofie* (Philosophy) and the Master's in Data Science and Society were reviewed in the fall of 2023. The feedback from the panels was positive and the programs are now awaiting a positive decision from the NVAO.



In the fall of 2024, Tilburg University the Institutional Audit will take place. A panel, supervised by the NVAO, will examine whether the quality assurance and quality culture ensure the realization of the vision of good education and how the institution works sustainably on safeguarding, development, and improvement. Preparations for this Audit are now in full swing.

## Optimization Course Evaluations

Educating students begins with the development of excellent education by well-trained lecturers. Whereas, in previous years, Tilburg University invested intensively in the professionalism of lecturers through the University Teaching Qualification (UTQ), Senior University Teaching Qualification (SUTQ), and a program for starting lecturers and PhD researchers, in the past year the focus has been firmly on improving course evaluations as part of the regular education improvement cycle. A university-wide working group improved the quality of the questionnaire used and, together with education support, examined how to adjust procedures to increase response rates. Among other things, this means that students now have the opportunity to complete the digital questionnaire in the last lecture of a course. In addition, together with the program committees, we are looking at how more qualitative forms of educational evaluation, such as panel discussions and peer review, can become part of the educational improvement cycle.



### 3. Quality Agreements

# 3.1 Quality Agreements at Tilburg University

The Quality Agreements Recovery Plan describes Tilburg University's Higher Education Quality Agreements 2019-2024. This Plan is widely supported; all relevant bodies and individuals have had input, including the Board of Governors and the University Council. 2023 was the fourth year of implementation of the Quality Agreements. In 2023, many plans that took shape in the previous years of the Quality Agreements were continued. New plans were also formed in consultation with the participation council and student assessors. The former Education Innovation Laboratory (EDUiLAB; Quality Agreement H) has been perpetuated as part of the Lecturer & Learning Center within the network organization TUNED IN. And with a multi-year program on Blended Learning, educational innovations are implemented further. Partly with the Quality Resources, this is shaping the University's quality assurance vision, which focuses on collaborative learning and continuous improvement. In addition, professionalization of the (educational) data provision in the Institutional Research and Analytics Portal (IRAP) program provides new management information, which is helpful in determining priorities. Tilburg University is adapting to the changing educational landscape, in close consultation with the participation body. The Quality Resources contribute to innovation and professionalization and lead to structural and visible improvements. For the entire period of the Quality Agreements (2019-2023) Tilburg University is satisfied with the results achieved, with fruitful initiatives and a spending rate of 98%.

The Quality Agreements are based on the ambitions for education, research, and impact from the 2018-2021 Strategy, among others. The 2022-2027 Strategy: Weaving Minds & Characters builds on these ambitions. The core of Tilburg University's educational vision is for students to develop not only knowledge and skills but also a focus on character development. Small-scale education is an important element of this vision. The vision is leading in the development and improvement of education at Tilburg University and serves as a compass for the design of study programs and courses.

Table 3.1.1 National themes and Quality Agreements Tilburg University

National theme	Quality Agreement
1. More intensive and small-scale education	A. Expand academic staff with an educational appointment
2. More and better guidance for students/3. Study success*	B. Perfect Program for Academic Study Success (PASS)
2. More and better guidance for students/3. Study success	C. Action plan student well-being
2. More and better guidance for students/3. Study success	D. Introduce learning analytics
2. More and better guidance for students/3. Study success	E. Improve and streamline thesis supervision
4. Educational differentiation	F. Further embed character education in education
4. Educational differentiation	G. Further embed labor market orientation in education
5. Appropriate and good educational facilities	H. Realize Education Innovation Laboratory
6. Further professionalization of lecturers	I. Implement system of permanent professionalization
6. Further professionalization of lecturers	J. Enhance digitalization in education

\* The Quality Agreements made by Tilburg University within Themes 2 and 3 contribute to both themes; therefore, these two themes have been merged.

In consultation with the participation body, Tilburg University has chosen to allocate the Quality Resources to the Schools. The Schools have determined, in consultation with the participation body, which themes they want to focus on. Table 3.1.2 shows the resulting allocation, based on the 2019-2023 realization and the 2024 budget.

Table 3.1.2 School allocation national themes total 2019-2024 in €K

	TiSEM	TSB	TLS	TSHD	TST	TOTAL
1. More intensive and small-scale education	9.953	1.874	7.486	3.113	20	22.445
2. More and better guidance for students/3. Study success	1.484	1.382	2.401	665	120	6.053
4. Educational differentiation	1.165	1.467	287	898	41	3.858
5. Appropriate and good educational facilities	734	568	36	574	0	1.911
6. Further professionalization of lecturers	1.140	2.267	851	1.032	270	5.560
<b>TOTAL</b>	<b>14.467</b>	<b>7.558</b>	<b>11.062</b>	<b>6.282</b>	<b>450</b>	<b>39.828</b>



## 3.2 Control and Monitoring

The control and monitoring of the Quality Agreements are part of the regular Planning & Control Cycle. Because the funds are allocated to the Schools, the substantive monitoring of the Quality Agreements takes place within the Schools. This is done on the basis of School reporting, which describes in detail what has/ has not been realized including substantiation and a financial dashboard. Twice a year the Quality Agreements are explicitly on the agenda of the bilateral meetings between the EB and the School Boards:

- ◆ Spring bilateral meeting: (1) progress and (2) review of last year's accomplishments.
- ◆ Fall bilateral meeting: (1) budget and annual plan following year and (2) progress current year.

The student assistants from the School Boards contribute significantly to these meetings. The EB assesses progress using financial dashboards and these meetings. They also assess whether the participation body has had sufficient opportunity for critical dialogue with the School Board. Reflections from the Schools' participation bodies are included in this Quality Agreements chapter of the annual report. On April 11, 2024, this chapter, as part of the annual report, was discussed with the University Council. The Board of Governors is involved throughout the process of the Quality Agreements and speaks regularly about progress. They discussed this reporting of the 2023 Quality Agreements on April 19, 2024.

### Progress

As Table 3.2.1 shows, there have been shifts in budgets in recent years. At almost all Schools, always in consultation with School participation, more resources have gone to Theme 1: More intensive and small-scale education. Compared to other universities, Tilburg University has a relatively high student-to-staff ratio. To guarantee small-scale and high-quality education, in accordance with the Tilburg Educational Program (TEP), a better student-to-staff ratio is necessary, and Schools have invested heavily in this. In some areas, fewer investments were made than previously planned. For example, because over time, projects proved to be less relevant or because the desired results could be achieved with fewer resources. In 2023, many previously initiated projects were continued, and new developments were stimulated.

Table 3.2.1 Progress by theme 2019-2023, in €K (B=Budget, R=Realization)

Theme	'19	'19	'20	'20	'21	'21	'22	'22	'23	Progress 2019 through 2023	'24	
	B	R	B	R	B	R	B	R	B		'23	B
More intensive and small-scale education	986	1.454								117%		
A. Expansion of academic staff			1.112	1.692	2.793	3.668	4.137	3.783	4.917	5.729		6.119
More and better supervision of students & Study success	976	753								75%		
B. PASS			597	517	707	623	978	669	1.104	784		1.136
C. Action plan for student well-being			151	48	188	204	221	217	208	175		227
D. Introduction to Learning Analytics			90	36	290	136	308	199	166	202		52
E. Improve and streamline Thesis Supervision			20	16	30	12	19	18	90	14		61
Educational Differentiation	598	128								66%		
F. Embedding character building in education			240	78	252	191	236	206	278	229		274
G. Embedding work orientation in education			351	331	709	500	775	564	817	592		726
Appropriate and good educational facilities	89	7								109%		
H. Realization EduiLab			289	249	315	261	349	440	338	553		402
Further professionalization of lecturers	117	101								96%		
I. Implement permanent system of professionalization			233	244	290	158	323	319	407	465		418
J. Enhance digitalization of education			151	122	496	516	943	869	1.131	1.125		1.224
<b>Total</b>	<b>2.766</b>	<b>2.443</b>	<b>3.233</b>	<b>3.331</b>	<b>6.069</b>	<b>6.268</b>	<b>8.264</b>	<b>7.285</b>	<b>9.425</b>	<b>9.869</b>	<b>98%</b>	<b>10.638</b>

Figure 3.2.1 shows the progress of spending in 2023. Under the heading National Themes the spending per theme can be seen and under Tilburg University Themes the spending per Quality Agreement can be found. In 2023, more was invested than was budgeted (105%), especially on Theme 5: Appropriate and good educational facilities (Agreement H, Realize EDUiLAB). We also saw additional investment in this theme in previous years. The coronavirus crisis gave the speed of developments a major boost. Also with regard to Theme 1: More intensive and small-scale education and theme 6: Further

professionalization of educational staff, additional investments were made. On Themes 2/3: More and better study guidance and study success and on Theme 4: Educational differentiation, fewer resources were invested than were budgeted. Some planned actions have been supported from other (central) resources whilst other planned investments have been given lower priority in consultation with the School participation body.

Figure 3.2.1 also shows the differences amongst Schools. TSB (116%), TiSEM (106%), and TLS (102%) overspent in 2023. TST (70%) and TSHD (91%) spent less in 2023. This spending is related to investments in other years and has been discussed with the participation body. Across the University as a whole, 98% of the Quality Resources were invested from 2019 up to and including 2023.

The following section discusses each School's progress and choices for 2023.

Table 3.2.2 Progress 2023

School	Budget (k€)	Realization (k€)	Difference (k€)	Progress
TiSEM	3.498	3.694	196	106%
TLS	1.835	1.876	41	102%
TSB	2.445	2.829	384	116%
TSHD	1.521	1.382	-139	91%
TST	126	89	-37	70%
Total	9.425	9.869	444	105%

Figure 3.2.1 Progress on national themes, all Schools

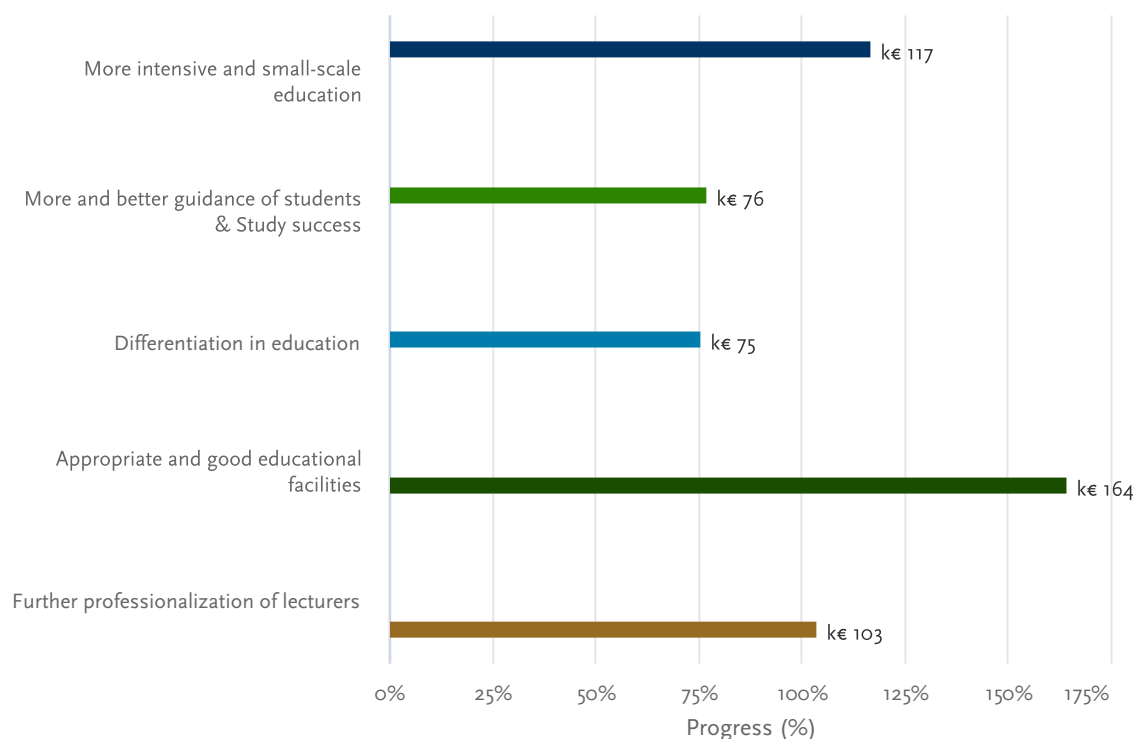
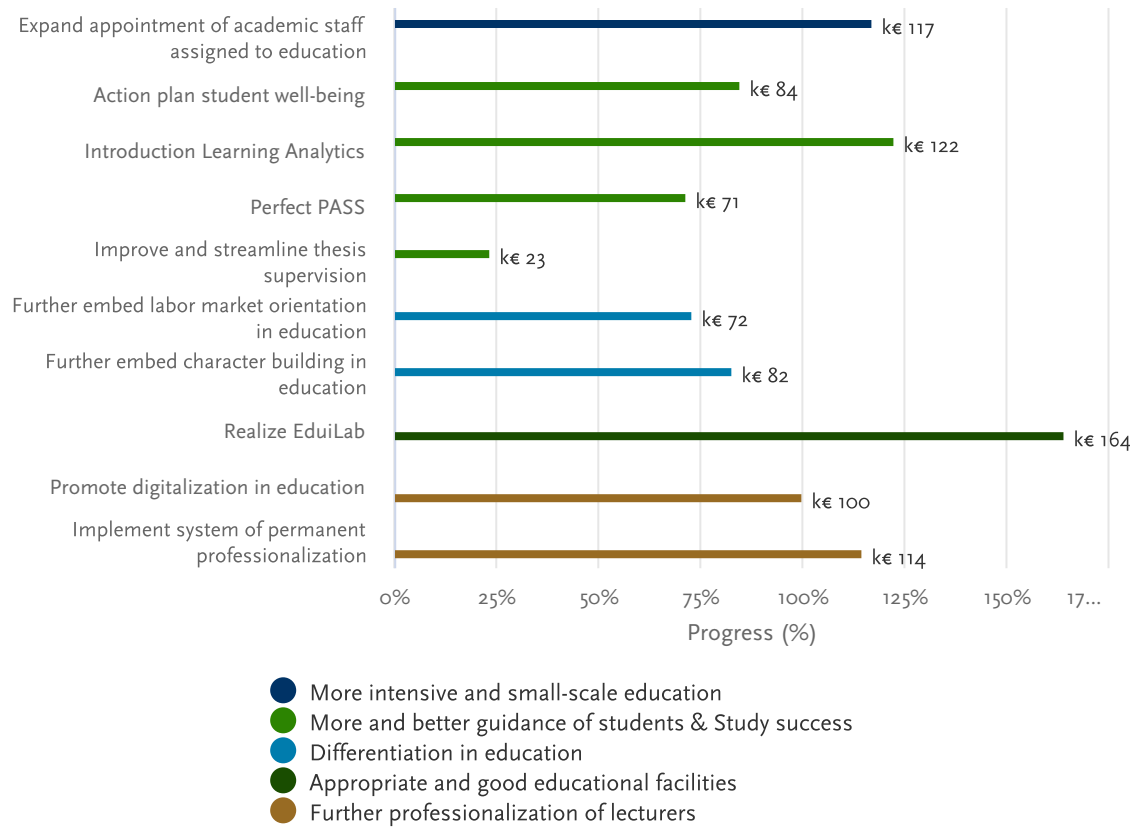


Figure 3.2.2 Progress on Tilburg University themes, all Schools



## 3.3 Progress

### Tilburg School of Economics and Management

2023 was the fourth year of implementation of the Quality Agreements within TiSEM, after the 2020-2024 plans were approved by the School Council in December 2019. The 2023 Quality Agreements projects built on this and strengthened the School's previous initiated initiatives.

This report highlights the priorities of spending on the 2023 Quality Agreements, including the reasons behind these priorities and the involvement of the School Council throughout the process.

The starting point for spending the Quality Resources was to improve the quality of education, with the School responding to the current situation. As also described in the general progress, in some cases, this has led to adjustments from the original 2019 plans. For example, some original initiatives have not materialized, or in modified form, or have been achieved with fewer resources. In addition, new plans have also been developed.

All Quality Agreements funds released in 2023 as a result of lower than expected costs or reduced expenditures due to modified or delayed plans have been allocated to a special reserve. Spending from this special reserve takes place in consultation with the School Council. Changes in spending in 2023 occurred in part because:

1. A new Vice-Dean for Education started in the summer of 2022. To give the School Board the opportunity to make well-informed proposals and choices, it was agreed with the School Council that plans for spending funds from previous years' unallocated budgets would not follow until later. In February 2023, the new proposals regarding the Budget for Strategic Projects to Improve Education were approved by the School Council. This involved a total amount of €505K. These funds were used to initiate new projects, aligned with the themes and objectives of the Quality Agreements. The details of these projects are described in the next paragraph. The projects fall within Quality Agreements A, H, I and J, and relate to innovation projects, the development of new thematic minors, and (additional) investments in large-scale Master's programs.
2. In November 2023, a new Collective Labor Agreement (CAO) for Dutch Universities was successfully negotiated, resulting in a general increase in staff salaries. The new CAO resulted in a 9% salary increase for all staff, for both permanent and temporary positions, effective August 1. This resulted in an unforeseen overspending on certain Quality Agreements involving personnel costs.
3. Underspending on a number of projects led to new special reserves for 2024. In 2023, in consultation with the School Council, preliminary plans within the Quality Agreements have already been made regarding the use of these funds.



Table 3.3.1 Progress by theme within TiSEM, in €K (B=Budget, R=Realization)

Theme	'19	'19	'20	'20	'21	'21	'22	'22	'23	'23	'24
	B	R	B	R	B	R	B	R	B	R	B
More intensive and small-scale education	591	804									
A. Expansion of academic staff			755	752	1.243	1.536	1.965	1.594	2.280	2.577	2689
More and better supervision of students & Study success	292	166									
B. PASS			219	53	320	99	311	104	381	61	381
C. Action plan for student well-being			0	0	20	19	19	19	0	0	0
D. Introduction to Learning Analytics			90	36	235	131	258	184	115	181	0
E. Improve and streamline Thesis Supervision.			0	0	0	0	0	0	50	0	50
Educational Differentiation	150	46									
F. Embedding character building in education			0	0	0	0	0	0	0	0	0
G. Embedding work orientation in education			120	123	352	203	352	222	352	219	352
Appropriate and good educational facilities	89	7									
H. Realization EduiLab			90	76	90	72	90	220	40	318	40
Further professionalization of lecturers	12	13									
I. Implement permanent system of professionalization			69	87	131	59	131	152	220	284	220
J. Enhance digitalization of education			40	26	65	99	90	86	60	53	60
Total	1.134	1.036	1.383	1.153	2.456	2.218	3.216	2.582	3.498	3.694	3561

TiSEM has accomplished the following in recent years:

#### A. Appoint more staff assigned to education

- ◆ Intention: more staff assigned to education and a better student-to-staff ratio.
- ◆ Realization: In addition to the expansion in appointments realized in recent years from Quality Resources, 9 FTEs of additional lecturing staff have been deployed in 2023. Combined with a lower student intake, this improved the student-to-staff ratio.

#### B. Perfect PASS

- ◆ Intention: Continuation of Program for Academic Study Success (PASS) in the first year.
- ◆ Realization: In 2023, PASS continued with student mentors only. Academic directors are responsible for the content of PASS programs and the choice of which workshops are most valuable to their students. The underspending was partly due to lower staff costs and partly due to content choices in the activities offered. Investments were also made from other resources.

- ◆ Intention: Expand PASS to year 2 and 3 for motivated students.
- ◆ Realization: The PASS year 2 program started in 2022. In the spring semester in the form of a pilot, and from September 2022, it was fully implemented. Interest among students was lower than expected. Furthermore, several master classes were held during the Career Week, and all TiSEM students had the opportunity to participate in these master classes. Since the master classes were part of the Career Week, the associated costs were not included under the Quality Agreements. As a result, the realized costs under this theme are lower than budgeted, resulting in underspending within this theme.

#### D. Introduce learning analytics

- ◆ Intention: Improve the quality at multiple levels by appointing a Learning Analytics Project Manager (plus student assistant), developing a learning analytics platform with management information, and supporting the research-driven approach to learning analytics.
- ◆ Realization: The learning analytics lead supports education through targeted analytics. In addition, with the arrival of the university-wide IRAP, the development of dashboards with useful education management information has been taken over by a central working group. The lessons and experiences already gained at TiSEM play an important role here. From the Quality Resources, the study thermometer (a measuring instrument regarding study progress, study pressure, and student well-being) for TiSEM students was also funded, which provides a lot of useful data.

#### E. Improve and streamline thesis supervision

- ◆ Intention: Plan for the staff deployment in 2023 and 2024 for the purpose of improving thesis supervision ready in 2022.
- ◆ Realization: After careful consideration, the School Board decided to drop this plan given that no immediate cause was identified. The funds were allocated to initiatives with greater urgency.

#### G. Further embed labor market orientation in education.

- ◆ Intention: Strengthen the labor market orientation in the programs by appointing 4 FTEs of Career Services Officers (CSO) paid from the Quality Agreements in 2024.
- ◆ Realization: As early as March 2021, the TiSEM Career Services team consists of three CSOs (two of whom are paid from the Quality Resources) and one External Relations Officer. The three CSOs work with the academic directors to provide career orientation tailored to the specific needs of students within a program. The External Relations Officer focuses on establishing closer relationships between TiSEM and external partners with the goal of increasing internships, guest lectures, and partnerships.
- ◆ Intention: Build and maintain contact with companies and support students in practical matters regarding internships by 1 FTE Internship Coordinator as of 2021.
- ◆ Realization: The 0.2 FTE of Internship Coordinator filled in 2020 was expanded to 0.3 in 2021. In 2023, the staffing of the Internship Coordinator remained unchanged. The staffing is in line with the actual numbers of students doing internships and the size of the internship.

## H. Realize EDUiLAB

- ◆ Intention: Promote innovation and digitalization by appointing an Innovation Coordinator (0.4 FTE).
- ◆ Realization: Since 2020, the Innovation Manager has played an important role in supporting the innovation of TiSEM's education. Great steps have been made to build an Innovation Team and structure the innovation process within TiSEM and explore and implement specific innovations within TiSEM's education. Examples of ongoing initiatives include Canvas Course templates and experimenting with educational tools (e.g., Graspale).  
In July 2023, the position of innovation manager became vacant. This position was not filled until the end of 2023, resulting in an underspending on this intention.
- ◆ Intention: Establish an educational innovation fund.
- ◆ Realization: There was a significant increase in innovation projects in 2023. This increase can be attributed to two main factors:
  - The availability of funds from the Educational Innovation Fund and the implementation of clear procedures for applying for funding have encouraged School members to initiate innovative projects.
  - The Innovation Coordinator and Innovation Organization not only provided support to individual initiatives but also committed to scaling up successful initiatives.
- ◆ Intention: Roll out and embed innovations in the School.
- ◆ Realization: In August 2022, in coordination with the School Council, an Associate Dean of Program Portfolio and Innovation was appointed, who—together with the Vice-Dean for Education—oversees and encourages innovative initiatives within the School. In addition, a budget was released for new innovation projects in 2023, for which academic directors could submit proposals. These proposals were submitted to the School Council by the Vice-Dean for Education, and in 2023, this led to the start and implementation of the first projects.

## I. Implement system of continuous professionalization

- ◆ Intention: Improve assessment quality by appointing two assessment specialists, one as of September 2020, one as of 2023.
- ◆ Realization: Since 2020, one assessment specialist has been appointed for 0.6 FTE. This appointment was expanded to 0.7 FTE as of January 1, 2022. In addition, the vacancy for an assessment specialist planned for 2023 was already filled in September 2022 (0.6 FTE). Administrative support was also appointed for 0.7 FTE. All of the aforementioned appointments continued in 2023.
- ◆ Intention: Personal development of academic staff through participation of 40 staff members per year in the Harvey Brightman Master Lecturer Program and of two staff members per year in the Harvard Global Colloquium on Participant-Centered learning.
- ◆ Realization: After a pilot of Harvey Brightman Master Lecturer Program in 2019, it was decided not to continue this program. The appointment of an Associate Dean for Professionalization did not result in the previously planned spending from the Quality Resources. Therefore, part of this budget was allocated to a new project aimed at promoting the professional development of academic staff. From this project, support will be provided to Departments to promote the professionalization of lecturers.

J. Enhance digitalization in education

- ◆ Intention: appoint an Innovation Coordinator (0.4 FTE).
- ◆ Realization: see reflection under appointment H.

Table 3.2.2 Progress 2023

School	Budget (k€)	Realization (k€)	Difference (k€)	Progress
TiSEM	3.498	3.694	196	106%
Total	9.425	9.869	444	105%

Figure 3.3.1.1 Progress on national themes, TiSEM

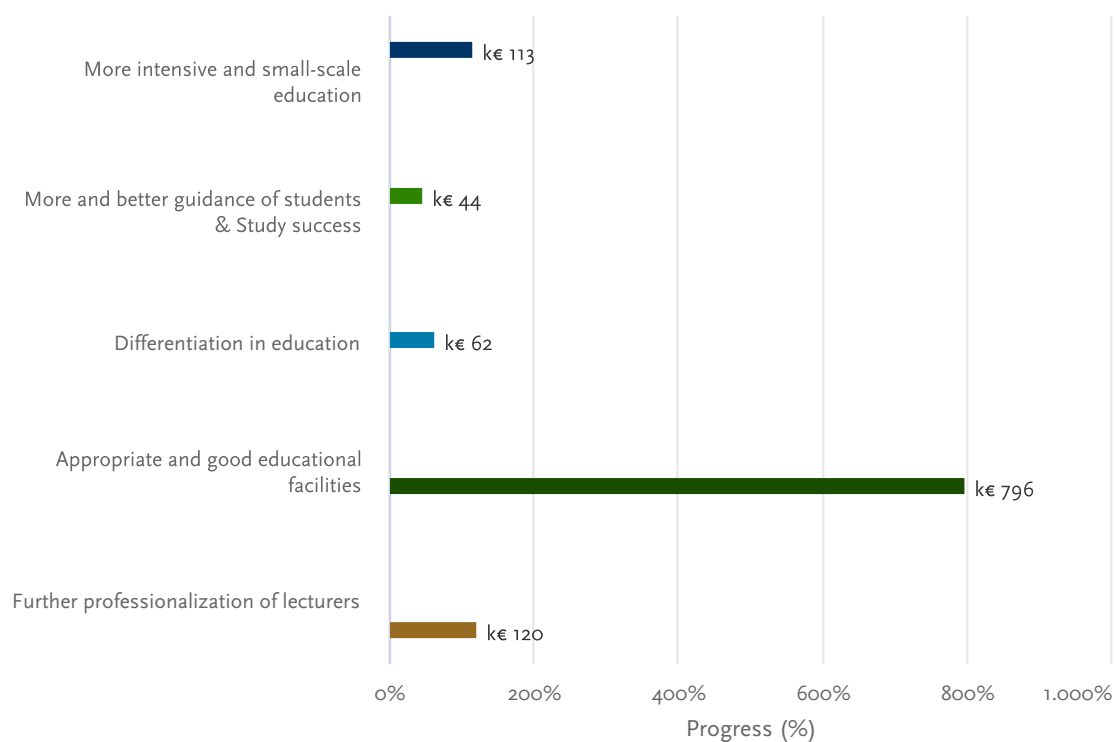
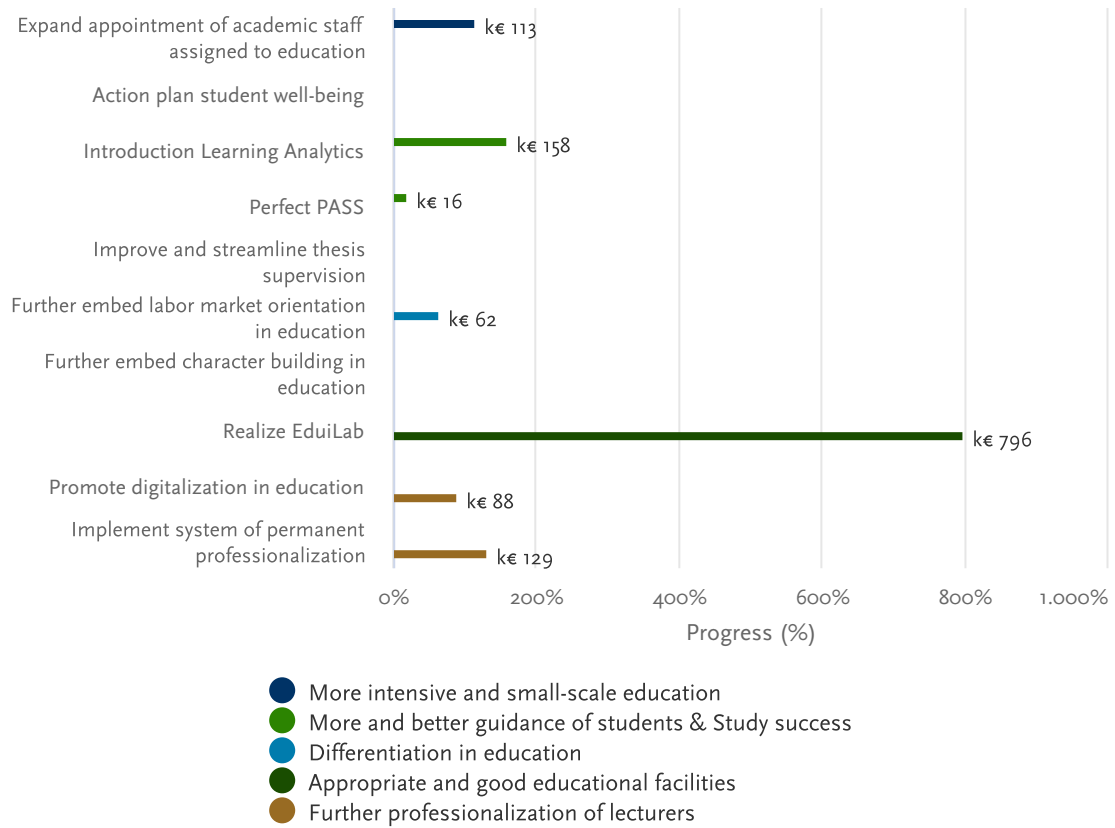


Figure 3.3.1.2. Progress Tilburg University themes, TiSEM.



## School participation involvement

October 2022: Budget 2023 presented to School Council, and spending plans of the Quality Resources were consented to.

February 2023: School Council consents to accountability of spending of the Quality Agreements funds in 2022.

In addition, the School Council approved the proposals presented by the Vice-Dean for Education, stemming from the Budget for Strategic Projects to Improve Education allocated to him. These proposals included new initiatives such as innovation projects, the development of new thematic minors and (additional) investments in large-scale Master's programs. In addition, the updated Learning Analytics Project Plan was presented to and approved by the School Council, following a change in project leadership.

October 2023: In accordance with the university-wide monitoring cycle, the Management Team discussed with the School Council the plans (and any adjustments from the original plans) for spending the 2024 Quality Agreements funds. All plans received the consent of the Council.



## Statement School Council TiSEM (February 16, 2024)

In general, we are satisfied with the way in which the School Management Team has involved us in the process of managing the funds related to the Quality Agreements. As a School Council, we felt fully able to exercise our formal rights in the Quality Agreements decision-making process. Again, we would like to mention that the current School Council has had little opportunities to influence the plans, as most decisions were made by previous Councils. The adjustments that were made by the Management Team and discussed in the School Council seemed to be reasonable reactions to changes in (external) circumstances. We deemed the actions taken by the Management Team worthwhile and contributing to improvements within TiSEM. Furthermore, the student section of the School Council would like to extend compliments on an outstanding innovation that benefits both students and lecturers by enhancing the assessment process through the assessment platform ANS. To conclude, we appreciate the efforts the Management Team is making, which indicate to us that it aims to make serious contributions to the quality of education and student well-being. We regard the process of decision-making as positive and constructive, and we look forward to seeing and discussing more Quality Agreements proposals.

## Tilburg Law School

TLS has particularly focused on two themes when spending the Quality Agreements in 2023: Theme 1: Small-scale and intensive education, and Theme 6, agreement J: Educational innovation and digitalization. There is also a strong focus on Theme 2, Agreement C: Student well-being, and Theme 4, Agreement G: Labor market orientation. TLS thus consistently continues the policy that has been in place since its inception in 2020. The focus is unchanged from previous years.

The Quality Agreements have provided TLS with opportunities to develop on the above themes. Meanwhile, the end of the Quality Agreements, in their current form, is in sight. Many pilots have been initiated in recent years, most of which have proved successful and are now structurally embedded. For example, the Education Innovation Team formed in 2021 has since been expanded and has now proven its added value. The Team plays an essential role in the implementation of blended learning within the Bachelor's in *Rechtsgeleerdheid*, in supporting online and hybrid education, formative assessment and game didactics within individual courses, and also in the exploration of flexible education. Educational innovation at TLS will continue to be supported by the Innovation Team in the coming years. This will include alignment with TUNED IN since mid-2023. Other examples of firmly embedded initiatives in TLS's education are PASS, the Extended Master's program (Education pillar), and the appointment of CSOs.

In recent years, pilots have also been discontinued or transformed, such as the Tedtalks for Master's students and the Extended Master's (Research pillar). Like other School, TLS struggles with student attendance and response to certain initiatives that have been developed. Since 2022, there seems to have been a downward trend in student attendance at training sessions, workshops, and activities, such as the TLS Thesis Track, for example. We also note a lower response rate in 2023 with the Study Thermometer (a measurement tool for study progress, study pressure, and student well-being).

The most explicit investment changes from the Quality Agreements were:

1. Overall, in 2023, there was an overspending compared to the initial budget. This overspending is partly due to an additional budget of €100K that became available in mid-2023. In addition, there was an underspending in 2021 that was also included. This overspending is particularly reflected in Theme 1: More intensive and small-scale education, and Theme 6: Further professionalization of lecturers. This budget, after consultation with students, was ultimately spent on increased personnel expenses, as well as the hiring of additional lecturers as part of more intensive and small-scale education and educational innovation.
2. In 2023, TLS sought and found better alignment with university-wide well-being policies in the area of student well-being and sought collaboration with other Schools for this purpose. In this context, the plan Strengthening Collaboration Schools was drafted, which led to the appointment of a Social Worker for international students and the formation of a network of well-being representatives.
3. A Living Room was created for students in the Montesquieu Building in 2023. This space offers a homely environment and good meeting facilities. Students can visit each other informally, make (new) contacts, and experience a sense of belonging.

TLS works intensively with its students to use the Quality Resources for concrete improvement of the quality of education in the various themes. It is important to note here that TLS also makes investments from other resources, especially the School's strategic resources and resources from the National Education Program (NPO). An underspending of Quality Resources in a particular area does not mean that School has not invested in it. TLS spoke to students and staff regarding these investments as well.

Table 3.3.3 Progress by theme within TLS, in €K (B=Budget, R=Realization)

Theme	'19	'19	'20	'20	'21	'21	'22	'22	'23	'23	'24
	B	R	B	R	B	R	B	R	B	R	B
More intensive and small-scale education	35	113									
A. Expansion of academic staff			40	96	220	220	350	450	450	450	545
More and better supervision of students & Study success	191	198									
B. PASS			93	131	154	157	181	192	215	227	157
C. Action plan for student well-being			50	15	58	27	77	55	75	65	67
D. Introduction to Learning Analytics			0	0	10	0	5	5	6	8	7
E. Improve and streamline Thesis Supervision.			20	16	30	11	19	18	10	14	11
Educational Differentiation	182	121									
F. Embedding character building in education			20	22	32	16	16	28	42	44	37
G. Embedding work orientation in education			156	122	254	205	241	276	258	304	292
Appropriate and good educational facilities	0	0									
H. Realization EduiLab			110	114	108	109	106	88	114	95	162
Further professionalization of lecturers	50	31									
I. Implement permanent system of professionalization			40	29	40	24	70	44	45	46	60
J. Enhance digitalization of education			61	51	200	227	460	427	619	622	705
Total	458	465	590	595	1.106	996	1.525	1.585	1.835	1.876	2.043

Within TLS, the following have been accomplished in recent years:

A. Appoint more staff assigned to education

- ◆ Intention: Expand "small-within-large" to include multiple seminars.
- ◆ Realization: TLS has invested heavily in recent years in expanding the appointments of academic staff assigned to education. Over the years, there has been a clear upward trend in this theme. In 2020, TLS invested less in this compared to other Schools. This was a conscious choice so that efforts could be made on other fronts to reinforce the quality of education. Meanwhile, in consultation with the students, a catch-up has been made. Funds that were not spent in previous years on other themes have been used additionally for this in these years. Additional lecturers have been appointed within all Departments. The focus here is particularly on safeguarding the small-scale nature of the Global Law and *Rechtsgeleerdheid* programs. For example, investments have been made in more small-scale supervision within the course Methods and Techniques in Research (MTO)/Bachelor's Thesis. Small-scale educational formats are also offered in the Talent and Career Development component. In addition, the focus is on maintaining the small-scale character of the course Moot Court. Additional budget has also been set aside for the course Moot Court in 2024. TLS also invested extensively outside the Quality Agreements in expanding the number of FTEs for education.

B. Perfect PASS

- ◆ Intention: Increasing student success and student well-being.
- ◆ Realization: Academic and student mentors have continued to be appointed in 2023. In the Bachelor's in Global Law, additional student mentors have been appointed to continue to ensure small-scale support, particularly in the second semester of Bachelor's Year 1. The focus here is on supporting students with study delays. In addition, student mentors have been trained in preparation for their role. Active Bystander training was added to the mandatory range of training courses offered for student mentors in 2023. Similar training has also been offered to all first-year Global Law students.

Within the Bachelor's in Global Law, the online study thermometer was offered for the second time in 2023. A study thermometer is now administered to all first-year TLS Bachelor's students. This is done as part of early detection and to monitor and promote study success and student well-being. In addition, TLS aims to use this tool to encourage students to engage in self-reflection.

First-year students have received lectures on study skills as part of PASS to improve their learning styles and study strategies.

- ◆ Intention: Higher evaluations on labor market preparation component, study success, community building, and student well-being in student evaluations.
- ◆ Realization: PASS has been extended to year 2 and 3 in Dutch-taught Bachelor's programs since 2021, with a focus on Theme 4, Agreement G: Labor Market Orientation. In addition, all first-year Global Law students paid attention to social skills and study skills in weekly sessions, thereby paying very conscious attention to the well-being and academic integration of first-year students.

### C. Action plan student well-being

- ◆ Intention: Community building.
- ◆ Realization: TLS increased staffing for educational coordination within the Education Support Team, in part with a focus on student well-being.

In 2023, broad attention was paid to the topic of community building, with additional focus on online and hybrid courses.

In 2023, the academic directors made ample use of the budget made available under community building with the aim of promoting social cohesion and thus, indirectly, academic integration of students.

In the fall of 2022, a student assistant was appointed to focus on community building. This was continued in 2023. This student assistant supports academic directors in organizing community building activities. The student assistant also contributed substantially to the realization of the TLS Living Room, which was inaugurated by students in September 2023. For this purpose, students were mobilized, and several brainstorming sessions were organized with students. Partly on this basis, the TLS Living Room was designed. A committee composed of students was formed and is responsible for managing this space. The community building student assistant is at the helm of this committee and also acts as a point of contact. The experience with this has been very good, and we see that students enjoy using the space on a daily basis. The use of the TLS Living Room will be evaluated in 2024, and if necessary, improvements will be made to the space itself.

A Community Building Officer has been researching methods to further improve the TLS community, again with a focus on online and hybrid courses.

In terms of student well-being, TLS sought better alignment with well-being policies of Tilburg University in 2023, joining forces with other Schools. This led to the plan Strengthening Collaboration Schools. This resulted in concrete agreements with all Schools, such as appointing a Social Worker for international students and setting up a network of well-being representatives. The Student Wellbeing Officer and all Schools are represented in this network.

### D. Introduce learning analytics

- ◆ Intention: Quality improvement study guidance.
- ◆ Realization: A TLS policy officer is affiliated with the university-wide IRAP project, which aims to create a database of figures and data. This creates a plethora of information that can be used by administration and policy units. TLS has taken advantage of this improvement in data provision, requesting multiple data from this project and basing decision-making on it. In addition, 2023 delivered several dashboards that can be accessed by academic directors and policy staff depending on each person's role.

### E. Improve and streamline thesis supervision

- ◆ Intention: Improved thesis supervision.
- ◆ Realization: Starting in the academic year 2019-2020, the TLS Thesis Track, developed in collaboration with the Language Center and academic directors, will be offered to students in the international Master's programs. This Track now consists of two components: the introductory lectures How to write a proposal? as well as the Thesis Writing Labs. In 2022, a second entry point was created so that Master's students can start the Track in both the spring and the fall. Since the spring of 2022, a more intensive variant of the Thesis Writing Labs has been offered, and since the fall of 2022, the sessions have been expanded to include individual coaching. In 2023, the Track was

evaluated. This evaluation revealed concerns about student attendance. During the Track, there is a large outflow of students. Students generally do not complete the Track. In particular, individual counseling is appreciated by students though. Several changes have been made to the Track to improve student attendance. Unfortunately, this has not produced the desired results. This provides sufficient reason to reconsider the Track in 2024.

#### F. Further embed character building in education

- ◆ Intention: Make explicit and, where appropriate, reinforce the five elements of character building in programs.
- ◆ Realization: Student assistants have been appointed, supporting the academic directors so that they have more time to improve the content of the program and take up new initiatives, such as the implementation of TEP and the elaboration of the character element. In year 2 of the Dutch-taught Bachelor's programs, the mandatory Talent and Career Development element has been implemented. This is aimed in part at training T-shaped professionals, which specifically addresses the TEP elements of skill and character.

#### G. Further embed labor market orientation in education.

- ◆ Intention: Better evaluations on the labor market preparation component in student evaluations.
- ◆ Realization: The appointment of the CSOs was expanded in 2023 specifically to improve the subject of Talent and Career Development and better utilize the practitioners network. The CSOs are directly engaged in the work resulting from this theme (including individual counseling of students on labor market orientation and providing information sessions) and projects aimed at promoting the connection with the labor market. In the spring of 2023, the first Fit for the Future night took place with the theme Master Your Image. Here guest speakers delivered lectures and covered topics such as how to present yourself well in a professional setting and how to project the image of a company or office.

The concept of Fit for the Future has changed somewhat. Starting in 2024, a fixed and annual format will be chosen. The budget will thus remain the same for future editions.

Since the fall of 2022, the mandatory Talent and Career Development component has been implemented in year 2 of Dutch-taught Bachelor's programs. Talent and Career Development is woven into the Bachelor's programs and forms a connecting link within various (learning) pathways in the Bachelor's programs. It focuses on character building, skills development, and labor market preparation. This component consists of two Talent Management workshops and a Talent Pitch. On this component, a slight increase in the score on the National Student Survey (NSE) was observed in all TLS Bachelor's programs, including those with the pilot for the Talent and Career Development course. The programs' unweighted average on this item increased from a 3.2 to a 3.4 in 2022 and remained stable in 2023.

- ◆ Intention: Connection to practice by integrating an internship and/or other practical experience.
- ◆ Realization: An Extended Master's program has been designed within TLS for the Master's program in *Rechtsgeleerdheid*. Within this three tracks can be distinguished: Education, Research, and Practice.

Since fall 2021, as part of the Education track, students can graduate in two specializations instead of one. This can be done by adding a semester to the standard program. This track is appreciated by students. From the start of the program, many students have chosen a second specialization. Since then, there has been an upward trend in the number of participating students.

For the Research track, in this extra semester, students can shadow a researcher and (co-)write an academic article. This can be seen as a connection to practice toward an academic career. Five students participated in the first cohort for the Research track. In 2023, there appeared to be less



enthusiasm among students for this track. Based on this, it was decided to offer customized courses and pair interested students directly with a researcher.

The Practical track started in the fall of 2023. In this additional semester, students complete an internship with an organization and follow a training program offered by external partners and Student Career Services. Four students started this track. The final presentations of these students will take place in the spring of 2024. There are now eight applications to participate in 2024. In the spring of 2024, all the pillars will be evaluated, and stock will be taken with regard to the future of the Extended Master's program.

- ◆ Intention: Invest in English language level
- ◆ Realization: There have been no changes in the investments in English language level. The Language Center has developed several online modules for the Bachelor's in Global Law and the Bachelor's in *Rechtsgeleerdheid* that students can use.

#### H. Realize EDUiLAB

- ◆ Intention: Implement at least two educationally innovative digitalization projects.
- ◆ Realization: Budget has been spent in recent years on digitalization projects arising from lecturers' ideas and supported and realized by the Innovation Team. This mainly involves funding for tools and licenses (e.g., FeedbackFruits, Schrijfhelp, and Comproved).
- ◆ Intention: Promote innovation and digitalization.
- ◆ Realization: The education policy staff has been expanded by 1.6 FTE for sustainable educational innovation. They are drivers and coordinators of the projects resulting from the Quality Agreements and take care of their monitoring and evaluation of these.

#### I. Implement system of permanent professionalization

- ◆ Intention: Promote participation in SUTQ educational innovation projects. And increase the number of lecturers with an SUTQ qualification by at least two per year by means of the School Board, each year, submitting to the academic staff several SUTQ themes that are valuable to the organization.
- ◆ Realization: Budget has been made available for School SUTQ projects. In 2022, one lecturer, as part of her SUTQ project, claimed this budget. She achieved her SUTQ with her research on online education within the Master's in Law and Technology. TLS is also affiliated with SUTQ certification efforts at the University level. In 2023, two candidates started SUTQ certification. They are each supported by a student assistant funded from this budget.
- ◆ Intention: Improve assessment quality and professionalization of lecturers.
- ◆ Realization: To this end, the Education Support Team was temporarily expanded in 2022 with an education and assessment specialist for 0.3 FTE. This appointment has been extended, making this staffing available in 2023 as well. The assessment specialist supports and advises lecturers and academic directors, especially in the area of assessment. Several workshops for lecturers have been offered and Q&A sessions organized for them. TLS has strengthened the role of the Assessment Committee. Here too, the assessment specialist provides support. In addition, support is offered to lecturers in digital assessment through Testvision. Here, specific attention is paid to assessment quality.

## J. Enhance digitalization in education

- ◆ Intention: Improve the quality of education through deployment of digital resources in education.
- ◆ Realization: During the coronavirus period, much attention was paid to professionalization through workshops, training, and coaching of lecturers to redesign existing education to online education at the individual and program level.

In September 2021, a pilot started offering three Master's programs and one Bachelor's program in a hybrid manner. As of the fall of 2022, hybrid education continued in this pilot form supported by the Innovation Team and for which one specifically designated innovation specialist was hired in 2022. In addition, intensive support has been provided for lecturers by student moderators, who provide practical support for the online and hybrid lectures.

During November 2022 through February 2023, the pilots were evaluated. After the academic year 2022-2023, the pilots were discontinued. Subsequently, the School Board, in consultation with the academic directors, decided not to offer

the Bachelor's in Global Law entirely in a hybrid manner anymore but offer only the third year in a hybrid format. At the Master's in International Business Law, the Master's in Law and Technology and the Master's in International Business Taxation, the hybrid variant is continued structurally and successfully.

- ◆ Intention: More intensive education through (more) digitalization in education.
- ◆ Realization: Education innovation is firmly on the map within TLS. Additional staffing has been provided for lecturers to focus on education innovation. This has included a digitalization effort within the new course MTO/Bachelor's Thesis, in which the thesis file has been embedded. In addition, the implementation of blended education within the Bachelor's in Law was coordinated by a lecturer. In 2023, investments in education were also made by putting basic quality assurance provisions in order, such as putting course files in order. Learning outcomes and objectives of programs were also requested, and academic directors critically questioned on this. The ultimate goal is to maintain and improve the quality of education. Only on the basis of clear frameworks and with the learning outcomes of the programs clearly in mind is it possible to implement educational innovation in a future-proof manner.

In mid-2021, TLS appointed an Innovation Team. The Team is focused on supporting, professionalizing, and unburdening lecturers. At the beginning, this was done primarily at the individual request of a lecturer. Students have indicated that it is important for as many students as possible to benefit from educational innovation. Partly because of this, the Innovation Team started implementing blended education in year 1 of the Bachelor's in Law in the fall of 2022. This involved the Innovation Team, together with education team, redesigning all first-year courses in the fall semester. The Team also did this exercise for the courses in the spring. Then this activity was extended to year 2 and 3. Other courses will eventually be made blended as well, in line with the agreements regarding TUNED IN. Also, lecturers from other courses can already work on their own request in collaboration with the Innovation Team to improve or redesign their courses.

Since 2023, the Innovation Team has had an important role in anticipating external developments, for example, the use and handling of LLMs such as ChatGPT. There is also an explicit focus on the assessment assurance and on fraud prevention. The focus here is on hybrid degree programs. For example, policies have been developed to prevent potential fraud in remote examinations.

In 2024, the Innovation Team is also deployed in the implementation of the 2024 Innovation Agenda. Here the focus is on dealing with generative AI, flexible education, skills education,

character building, and the use of digital learning tools. The Team will also increase its focus on AI literacy of students and lecturers in a broad sense, and opportunities will be explored to embed this in the skills curriculum.

Finally, the Team will support the implementation of the Digital Sciences for Society learning pathway within TLS.

Table 3.2.2 Progress 2023

School	Budget (k€)	Realization (k€)	Difference (k€)	Progress
TLS	1.835	1.876	41	102%
Total	9.425	9.869	444	105%

Figure 3.3.2.1 Progress on national themes, TLS

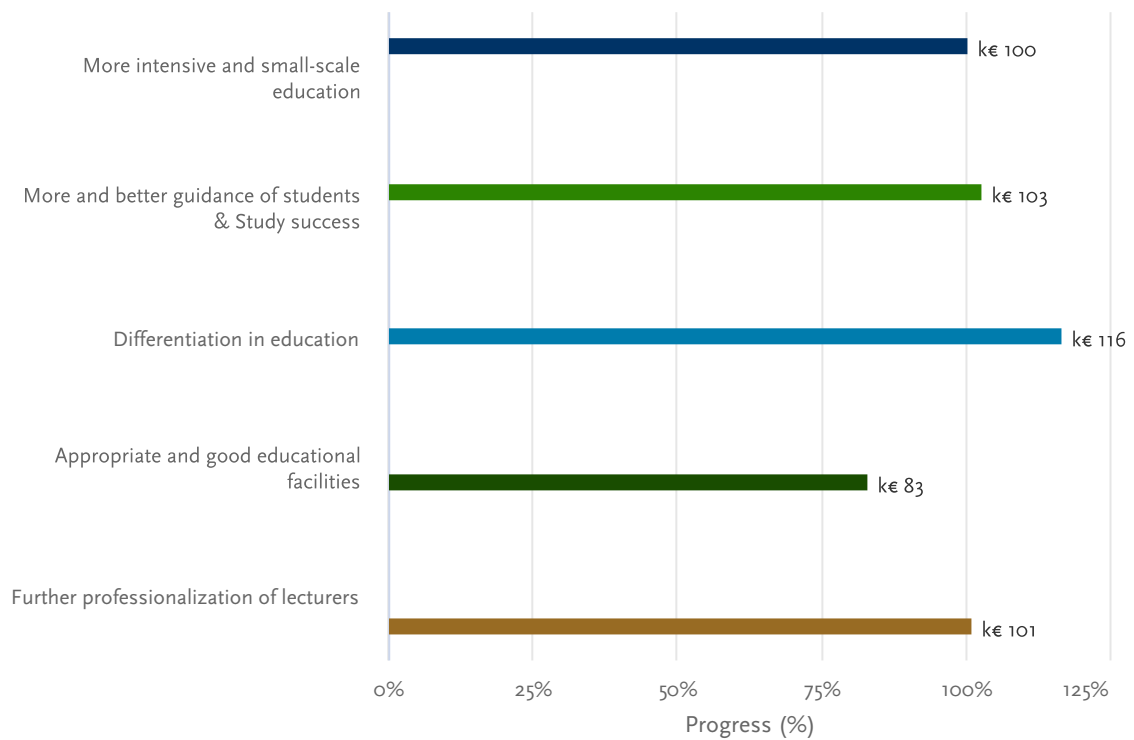
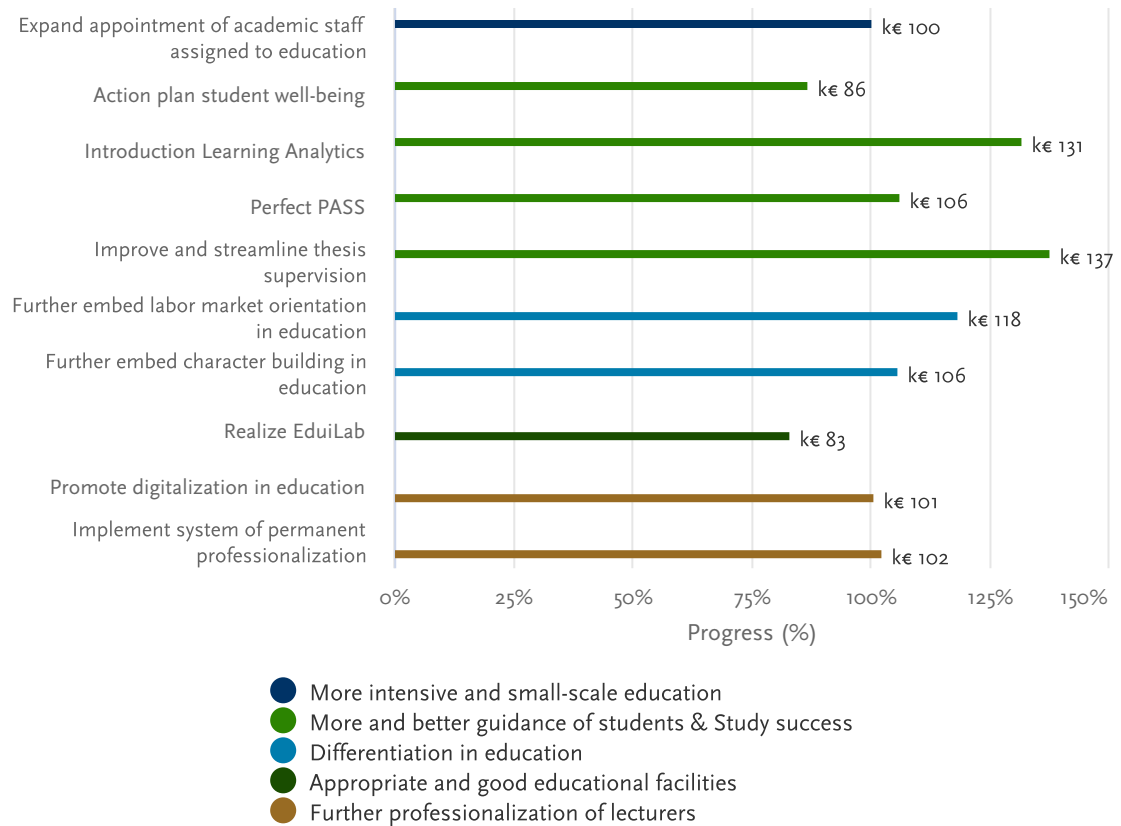


Figure 3.3.2.2. Progress on Tilburg University themes, TLS.



### School participation involvement.

In June 2023, an interim update on the spending of the 2023 Quality Resources was discussed with the School Board. This meeting provided an update on the status and perspective for the remainder of 2023. Leading up to this meeting, student input at various times resulted in an interim update to the multi-year budget.

During the year 2023, additional Quality Resources became available for both 2023 and 2024. These were budgeted and spent in consultation with the School Council in the areas of educational innovation and small-scale education.

Within TLS, further conversations with the School Council students about the Quality Agreements were held at various times, both inside and outside of formal meetings. These included updates on the progress of spending, technical preliminary meeting in which students were explained how to read the financial documents, and sessions in which students could provide input. These meetings generally focused on the themes of community building, student well-being, and educational innovation.

On January 31, 2024, the realization of the 2023 Quality Agreements was presented and discussed in the School Council. The School Board again expresses its appreciation for the pleasant and constructive collaboration with the students. Thanks to this good collaboration, the School was able to realize concrete quality improvements in the past period, which can be further strengthened in the coming years. The School Board will continue this good collaboration with the students in 2024.

After 2024, the Quality Agreements will no longer be continued in their current form. At the time of writing this annual report, it is not yet clear how this new concept will take shape. The School Board will continue to involve the student members of the School Council in this process in 2024 and consult with them on what they think the priorities should be. The student members have specifically indicated that they consider attention to student well-being important.

### **Statement School Council TLS (February 16, 2024)**

The School Council wants to reflect on the process of the investment of the revenues from the student loan system within TLS in 2023. In the first half of the year, the former student members of the School Council played an active role in providing input concerning the expenditure of the revenues from the student loan system within TLS. The current student members of the School Council took part in this responsibility during the last semester. Both School Councils were actively engaged in the formal and informal meetings with the School, which included brainstorming sessions, technical preliminary meetings, informal updates, and official School Council meetings.

In March 2023, the former Council members were invited to brainstorm about the expenditure of the Quality Agreements of 2023-2024. Partly because of the advice of the School Council, from the academic year 2023-2024 onwards, TLS will focus more on student well-being by realizing a Living Room for students in Montesquieu, further developing the Study Thermometer and by hiring a social worker for international students and a student assistant for community building. Other themes that were prioritized throughout the spring semester were intensive and small-scale education, more and better guidance for students, educational differentiation, and further professionalization of lecturers, including innovation. Educational differentiation was achieved through the implementation of Talent and Career Development, student assistants for academic directors and developing Extended Master's Tracks (Education, Research, Practice). The theme Further Professionalization of Lecturers included investing in innovation through the formation of the Innovation Team. During the spring semester, specific input sessions were held with both School Council students and other students concerning the TLS Living Room. In June 2023, the preceding School Council met to discuss the semi-annual update and the multi-year budget regarding the Quality Agreements.

## **Tilburg School of Social and Behavioral Sciences**

In recent years at TSB, as at Tilburg University as a whole, the emphasis has been on how the School could best ensure the quality of education and assessment, given the growth the School was experiencing. Tilburg University has invested heavily and university-wide in educational innovation. These university-wide investments in educational innovation made it possible for TSB to focus the Quality Resources on the two main pillars of the School's Quality Agreements spending plan: small-scale education and PASS. The progress of the measures was regularly discussed (also in 2023) in the School Council meeting. This allowed the School Council to keep track of developments in educational innovation, student support, other adjustments in education and assessment, and to provide feedback on the measures.

TSB spent over 16% more on the Quality Agreements than budgeted (€2,828K versus €2,445K). The most notable developments in investments of the Quality Agreements in 2023 were:

1. As in 2022, significantly more staff assigned to education were appointed than originally budgeted (Agreement A). This positively impacted the student-to-staff ratio. Despite continued growth in the number of students, the number of students per education FTE decreased to 34.6 in 2023 (was 38.2 in 2022), a lower ratio than in the previous five years. This improved student-to-staff ratio benefits the quality of education.



2. Investment in PASS lags somewhat (Agreement B). Although spending has increased substantially compared to 2022. However, the budget also increased due to the transfer of funds from some other Quality Agreements to B. In 2022, the focus on student well-being remained. The School Council also kept the Management Team of TSB on its toes by regularly calling attention to student well-being. Work was done in PASS meetings to improve study skills. Attention to student well-being remains core to School policy. There was also additional focus on skills in the revision of PASS.
3. Resources for Agreement J (Enhance digitalization of education) also increased significantly (+16%). This is mainly due to perpetuation and expansion of support for innovation (instructional design).

Table 3.3.5 Progress by theme within TSB, in €K (B=Budget, R=Realization)

Theme	'19	'19	'20	'20	'21	'21	'22	'22	'23	'23	'24
	B	R	B	R	B	R	B	R	B	R	B
More intensive and small-scale education	0	172									
A. Expansion of academic staff			317	844	908	1.188	1.269	1.186	1.502	2.084	2012
More and better supervision of students & Study success	343	343									
B. PASS			250	319	200	323	420	337	456	451	550
C. Action plan for student well-being			0	0	0	0	5	5	0	0	0
D. Introduction to Learning Analytics			0	0	45	5	45	10	45	13	45
E. Improve and streamline Thesis Supervision.			0	0	0	0	0	0	0	0	0
Educational Differentiation	327	0									
F. Embedding character building in education			75	11	75	10	75	10	79	0	75
G. Embedding work orientation in education			75	85	75	75	105	13	125	8	0
Appropriate and good educational facilities	0	0									
H. Realization EduiLab			20	16	20	0	20	20	20	0	0
Further professionalization of lecturers	50	50									
I. Implement permanent system of professionalization			35	14	35	14	35	34	37	37	35
J. Enhance digitalization of education			15	11	170	102	170	128	181	243	190
<b>Total</b>	<b>720</b>	<b>565</b>	<b>787</b>	<b>1.301</b>	<b>1.528</b>	<b>1.717</b>	<b>2.144</b>	<b>1.743</b>	<b>2.445</b>	<b>1.829</b>	<b>2907</b>

Within TSB, the following have been accomplished in recent years:

A. Appoint more staff assigned to education.

- ◆ Intention: more staff assigned to education and a better student-to-staff ratio.
- ◆ Realization: As planned, within TSB from the beginning of the Quality Agreements, most of the Quality Resources were invested in more staff assigned to education to promote more intensive and small-scale education. This has positively impacted the student-to-staff ratio. Over four years, the number of students enrolled at TSB increased 40% to over 4,800 students in 2022-2023 (in 2023-2024: over 5,000). Despite continued student growth, the number of students per education FTE decreased to 34.6 in 2023 (was 38.2 in 2022).

## B. Perfect PASS

- ◆ Intention: Continuation of the mentoring program in all three Bachelor's years.
- ◆ Realization: Mentoring continued, in addition, student mentors were introduced. In support of this mentoring program, additional investment was also made in skills lecturers, the School's range of activities offered regarding student well-being, and workshops in the first Bachelor's year.
- ◆ Intention: Improving labor market orientation in PASS in year 2.
- ◆ Realization: The staffing of CSOs has been extended and expanded. Internship coordination was also continued.
- ◆ Intention: Commit to skills education.
- ◆ Realization: A number of skills workshops have been developed generically for all TSB Bachelor's programs (Study Skills, Effective Communication, Masterclass CV/LinkedIn) and are offered to all Bachelor's. Attendance rates still remain a challenge regarding these workshops.

## D. Introduce learning analytics

- ◆ Intention: Gain insight into the effectiveness of educational processes and education materials by appointing a project manager and student assistant and develop and implement a platform in 2021-2022.
- ◆ Realization: A university-wide project, IRAP, has now been launched. The Vice-Dean for Education at TSB chaired the university-wide project until December 1, 2023. The project has produced a number of dashboards, which can be used to implement evidence-based decisions and policies in the future. Because learning analytics issues could not yet be answered without these dashboards, investments have logically been limited. University-wide, however, much progress has been made here.

## F. Further embed character building in education

- ◆ Intention: Express and, where appropriate, reinforce the five elements of character building in the programs by assigning additional staff to make an inventory and implement the five elements in all curricula.
- ◆ Realization: For part of the study programs, the inventory has taken place. Due to additional efforts on other action lines, a full inventory has been postponed to 2024.

## G. Further embed labor market orientation in education.

- ◆ Intention: better evaluation of students on labor market orientation through continuation of 1 FTE to CSO.
- ◆ Realization: It was agreed with the School Council to include this Quality Agreement in B, Perfect PASS.

## H. Realize EDUiLAB

- ◆ Intention: A minimum of two course-level educational innovation projects per year using an educational innovation fund.
- ◆ Realization: It was agreed with the School Council to include this Quality Agreement in J, Enhance digitalization in education.

I. Implement system of permanent professionalization

- ◆ Intention: Increase the number of lecturers with an SUTQ by funding participation in the SUTQ program.
- ◆ Realization: Three SUTQ projects started in 2021, with two completed in January 2022. No new SUTQ projects were started in 2023, despite encouragement.
- ◆ Intention: Full implementation of assessment policies at the School, program, and course level by expanding assessment expertise.
- ◆ Realization: Significant progress has been made. The focus has shifted from creating assessment plans (almost entirely completed) to embedding the assessment plans in the educational processes and cycles. Two Assessment Coordinators have been appointed (one for psychology and one for the social sciences). An Assessment Specialist from Teacher Development has advised all academic directors. All programs have submitted their assessment plans for 2023-2024.

J. Enhance digitalization in education

- ◆ Intention: Appoint an Innovation Coordinator (0.2 FTE).
- ◆ Realization: An Innovation Coordinator had already started in 2021. A second instructional designer was recruited in 2022. Both instructional designers provide lecturer support and perform coordinating tasks.

Table 3.2.2 Progress 2023

School	Budget (k€)	Realization (k€)	Difference (k€)	Progress
TSB	2.445	2.829	384	116%
Total	9.425	9.869	444	105%

Figure 3.3.3.1 Progress on national themes, TSB

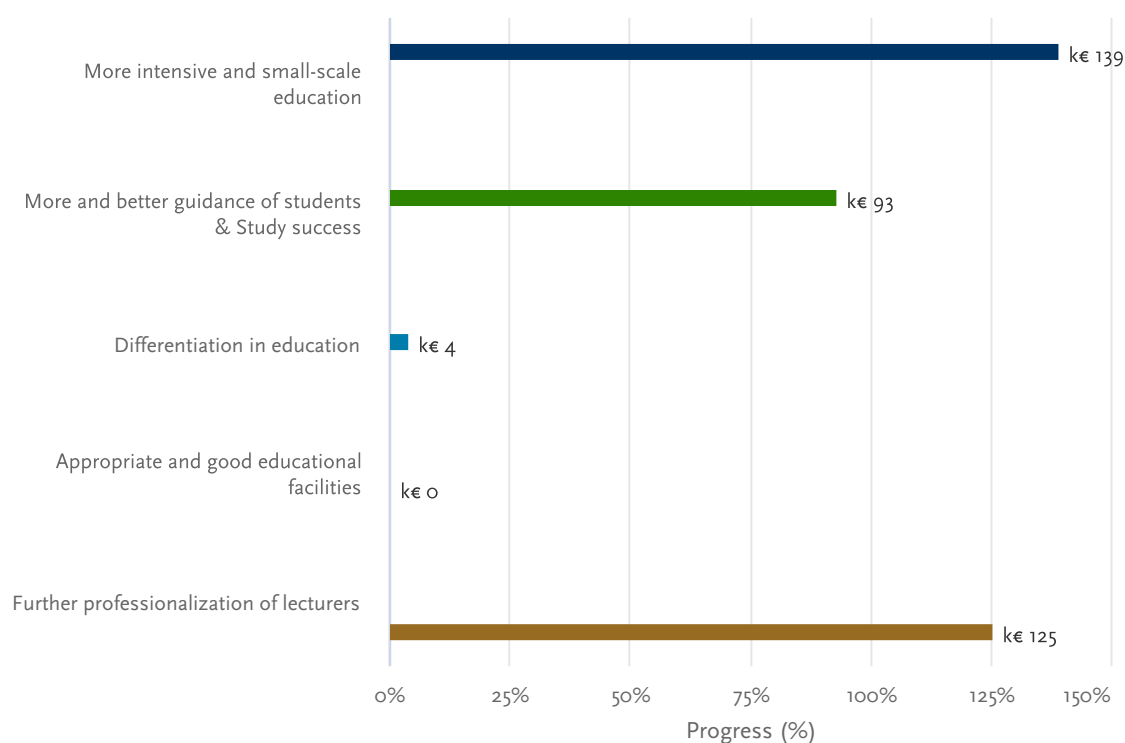
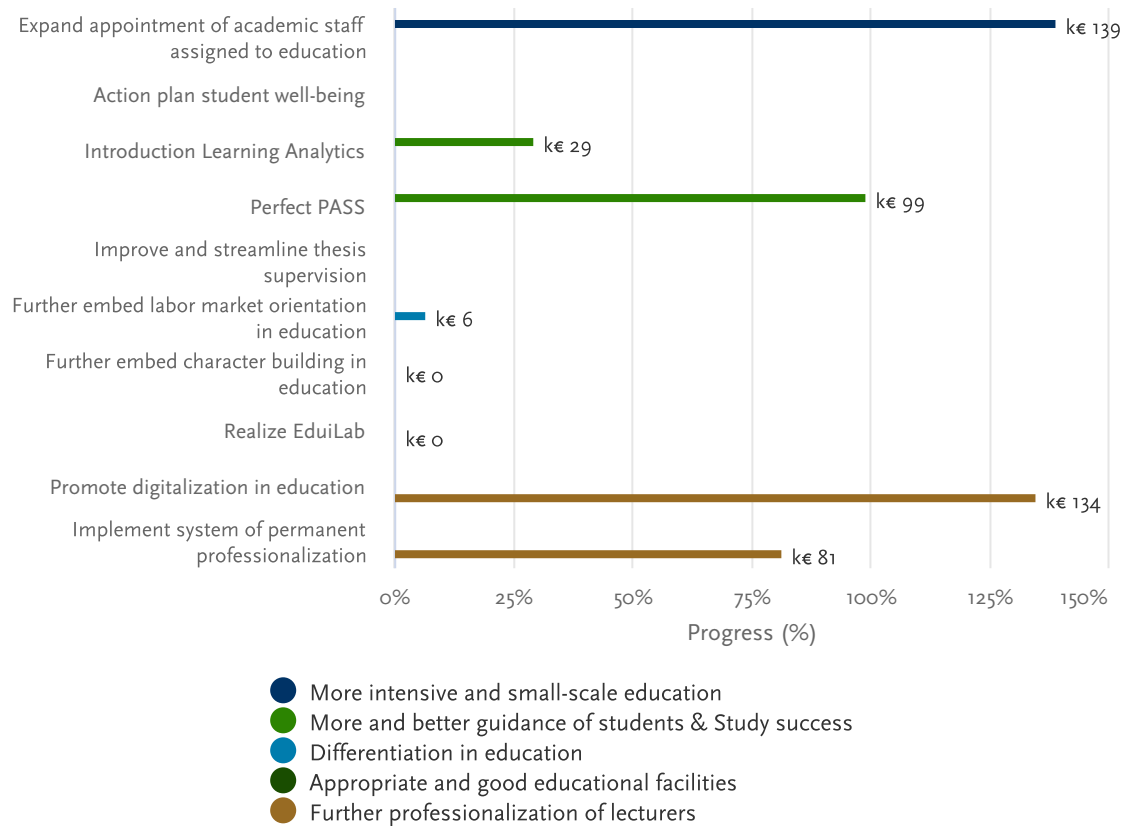


Figure 3.3.3.2 Progress on Tilburg University themes, TSB



### School participation involvement.

The progress of the measures was regularly discussed with the School Council. This allowed the School Council to keep track of developments in educational innovation, student supervision, and other adjustments in education and assessment and to provide feedback on the measures. The Management Team and School Council agreed on the emphasis on more staff assigned to education and mentoring of students.

- ◆ The monitoring schedules were explicitly discussed at the January and November 2023 meetings.
- ◆ In November, the School Council consented to plans for 2024.
- ◆ The implementation of the 2023 plans was reported to the School Council in January 2024. The School Council gave its consent.

The Management Team believes that the School Council had an important role in the creation of the plans (in 2019 and 2020) and remained an important consultation partner thereafter.

### Statement School Council TSB (February 1, 2024).

Also in 2023, TSB's School Council has been heavily engaged in the Quality Agreements.

- ◆ During the School Council meeting in January, the spending of the Quality Agreements came up for discussion when discussing the 2023-2027 internal budget. Also at that meeting, the School Council agreed to discuss the 2022 Quality Agreements report;
- ◆ In September and November, the Management Team discussed with the School Council the Quality Agreements report for the first half of 2023; this included the plans for 2024, at the same time as the 2024 budget. The School Council consented to the report.

The School Council notices that the Quality Agreements have helped to further improve the quality of education. The School Council is regularly consulted about the Quality Agreements. At the same time, the School Council provides advice to realize the goals of the Quality Agreements.

The 2023 Quality Agreements report was discussed in the School Council on January 26, 2024. The School Council gave its consent to the 2023 report.

Both student and staff members of the School Council are satisfied with how the School is committed to educational innovation and improvement.

## Tilburg School of Humanities and Digital Sciences

In 2023, TSHD was able to use the resources of the Quality Agreements satisfactorily. In almost all themes, TSHD was able to carry out the intended work and related expenditures on schedule. The exceptions to this mainly involve previously spent resources or resources carried forward due to duration of contracts and projects.

The School Council was closely involved throughout the process, including with respect to the 2024 plans. The progress of the planned initiatives was regularly discussed at the School Council meetings.

The most explicit changes in investment from the Quality Agreements were:

1. Wage Price Compensation has been added to the budget, distributed according to personnel costs in the respective themes.
2. Themes 2/3 and 6, Agreements B, C, and I: Student guidance, PASS, and Implement system of permanent professionalization

The structural deployment of student assistants has been an issue since the inception of the Quality Agreements. These student assistants have been deployed for student counseling, PASS, and providing support for lecturer professionalization. In practice, these themes overlap in the work these student assistants do for the School. In addition, a PASS working group and a PASS coordinator were appointed at TSHD by the end of 2022 to perfect and professionalize TSHD's PASS activities (Agreement B). This working group submitted its conclusions to the School's Education Consultation at the end of 2023. Part of the resources for 2023 were transferred to 2024 to achieve the recommendations. This transfer was discussed with the School Council at the end of 2023.

1. Budgetary space was created in Agreement I because this was done from other resources and Agreement J because the extension of the education assistant position was deemed unnecessary. This space was reallocated as follows (discussed with the School Council in the fall of 2023):
2. a. Theme 2, Agreement C: Action plan student well-being. Funds have been made available for the appointment of an additional university-wide social worker to specifically focus on problems of international students.
- b. Theme 4, Agreement G: Embed labor orientation in education. The CSO funded from these resources received a contract extension starting in 2023 to implement the successfully newly introduced labor market orientation activities (societal challenges) and to continue working on curricula regarding professional development. To sustainably combine these initiatives with basic services, this appointment will be reinforced in 2024 to recruit a second CSO.



3. Theme 5, Agreement H: Realize EDUiLAB. The instructional design position was funded from other, temporary, resources until April 2024. This position will continue from the Quality Resources until the end of 2024. In addition, TSHD transferred part of the 2023 budget for this theme to 2024, in part because of the duration of certain innovation projects and the different nature of their funding. This was discussed with the School Council at the end of 2023. In addition, TSHD expects to need a significant portion of this innovation budget in 2024 for the TUNED IN project.

Table 3.3.7 Progress by theme within TSHD, in €K (B=Budget, R=Realization)

Theme	'19	'19	'20	'20	'21	'21	'22	'22	'23	'23	'24
	B	R	B	R	B	R	B	R	B	R	B
More intensive and small-scale education	338	345									
A. Expansion of academic staff			0	0	422	724	553	553	685	618	873
More and better supervision of students & Study success	0	0									
B. PASS			25	2	17	25	17	15	18	16	18
C. Action plan for student well-being			100	33	110	159	120	139	129	111	150
D. Introduction to Learning Analytics			0	0	0	0	0	0	0	0	0
E. Improve and streamline Thesis Supervision.			0	0	0	0	0	0	0	0	0
Educational Differentiation	0	0									
F. Embedding character building in education			145	46	145	165	145	168	151	179	154
G. Embedding work orientation in education			0	0	16	13	64	46	67	59	68
Appropriate and good educational facilities	0	0									
H. Realization EduiLab			69	43	97	80	133	112	163	140	200
Further professionalization of lecturers	0	0									
I. Implement permanent system of professionalization			70	94	55	31	57	57	64	68	70
J. Enhance digitalization of education			23	21	42	72	176	193	245	193	234
Total	338	345	431	238	903	1.269	1.264	1.282	1.521	1.382	1766

The following have been accomplished within TSHD in recent years:

#### A. Appoint more staff assigned to education

- ◆ Intention: more staff assigned to education and a better student-to-staff ratio by hiring an average of 5.4 FTEs per year.
- ◆ Realization: Additional staff assigned to education (3.5 FTEs) were recruited from the Quality Resources in 2019 for the programs that had the strongest growth in student numbers in previous years. In 2020, no revenues from the student loan system were used on this theme, but additional staff was hired from our own reserves. In 2021, substantially more was invested on this theme than originally budgeted to help our staff and students through the difficult educational conditions of the past year. In 2022 and 2023, the planned investment was realized.

## B. Perfect PASS

- ◆ Intention: Publish annual calendar with all PASS activities and a quick reference card to improve visibility and accessibility of student mentors.
- ◆ Realization: Annual calendar and Quick Reference cards were developed as planned. In addition, coordination and communication of the PASS program was improved during the year by a working group. This working group provided additional advice; Quality Resources will be used in 2024 to implement this advice.

## C. Action plan student well-being

- ◆ Intention: Structural deployment of student assistance (2.6 FTEs per year). This will promote development opportunities for students and more available time for the academic staff for TEP implementation elements.
- ◆ Realization: In recent years, a structural deployment of 2.6 FTEs of student assistants have been realized for this theme. These student assistants function as student mentors for new pre-Master's and Master's students. In addition, they support lecturers in online education. All student assistants have also participated in training for this purpose. By 2023, the planned investments from the Quality Resources were realized. For 2024, the action plan student well-being will be further strengthened to contribute to the recruitment of a social worker for international students.

## F. Further embed character building in education

- ◆ Intention: Deploy 0.4 FTE for a TEP coordinator to develop character building activities in the courses to further integrate character into the courses as part of TEP. Implementing character building activities will create more dialogue and make education more interactive, thus increasing the quality of education.
- ◆ Realization: A TEP coordinator was appointed in previous years. In 2023, the planned investments were realized.
- ◆ Intention: 1 additional FTE for participation academic staff and academic directors in character building activities, to make character building elements clearly visible in Bachelor's and Master's programs
- ◆ Realization: This was started in 2021 and this investment continued in 2022 and 2023.

## G. Further embed labor market orientation in education

- ◆ Intention: Continuation of the 0.6 FTE for the CSO and an expansion of 0.2 FTE for the Internship Coordinator.
- ◆ Realization: An Internship Coordinator and CSO were assigned to the education programs in 2021. Part of the budget was carried forward to 2023 and 2024 to increase the size of the CSO's appointment to 0.8 FTE. In 2022, additional curricular activities were offered to students in the form of Societal Challenges. In 2023, a plan was concretized to embed this into the regular curriculum of our five Bachelor's programs in the fall of 2024. Learning pathways on professional development were also developed in various courses with the help of the CSO. A second CSO will be recruited in 2024.

## H. Realize EDUiLAB

- ◆ Intention: Deploy (0.2 FTE) Innovation Coordinator and other staff (0.1 FTE), for the purpose of coordinating and stimulating educational innovation.
- ◆ Realization: Budgeted investments have been realized on this. Additional investments will be made in this theme in 2024 to take over expiring *NPO* funding for one of our instructional designer positions.
- ◆ Intention: Establish an innovation fund (€40K) to finance four educational innovation projects annually (€10K per project).
- ◆ Realization: Several projects have taken place in recent years. Similarly, in 2023. Due to the duration of certain educational innovation projects and the different nature of their funding, TSHD has transferred part of the 2023 budget to 2024 for this theme. In addition, TSHD expects to need a significant portion of this innovation budget in 2024 for the TUNED IN project.

## I. Implement system of permanent professionalization

- ◆ Intention: Structural deployment of 1.3 FTEs student assistants, to provide lecturers with opportunities for professionalization.
- ◆ Realization: Student assistants have been recruited for all TSHD Departments. These student assistants are used as student mentors of new pre-Master's and Master's students and to support lecturers in (online) education and assessment. All student assistants have also participated training for this purpose. In addition, in collaboration with the central support unit, professionalization activities have been developed and implemented (webinars, question sessions, peer feedback sessions) with a focus on online education. This same intention will be funded in 2024 for €49K from other resources instead of from the Quality Agreements. This €49K will be transferred within the Quality Agreements to strengthen initiatives from Agreement G.

## J. Enhance digitalization in education

- ◆ Intention: Continued deployment (0.2 FTE) of the Innovation Coordinator to facilitate the development of initiatives related to digitalization in education and to implement the TSHD vision for digitalization.
- ◆ Realization: A Lecturer Support Team has been established for TSHD lecturers to turn to for questions and support. TSHD has formulated strong ambitions for developing blended education in the TSHD study programs. To support this and to inspire lecturers, an investment has been made in a support structure for innovation in education. €19K of the 2023 budget was already used in 2022 to appoint an education assistant (expired during 2023) and instructional designer (ongoing into 2024). This new support structure is embedded in the study programs and has a positive impact on lecturers' workload and gives them space, time, and inspiration to further develop digitalization in their education.

Table 3.2.2 Progress 2023

School	Budget (k€)	Realization (k€)	Difference (k€)	Progress
TSHD	1.521	1.382	-139	91%
Total	9.425	9.869	444	105%

Figure 3.3.4.1 Progress on national themes, TSHD

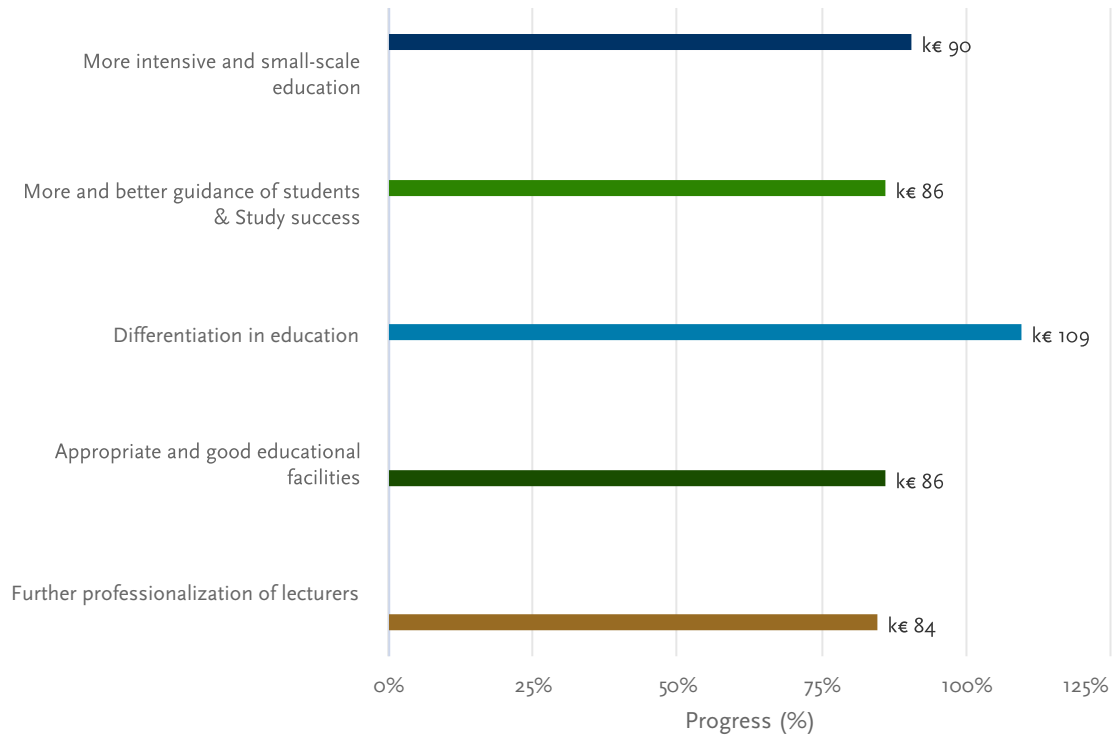
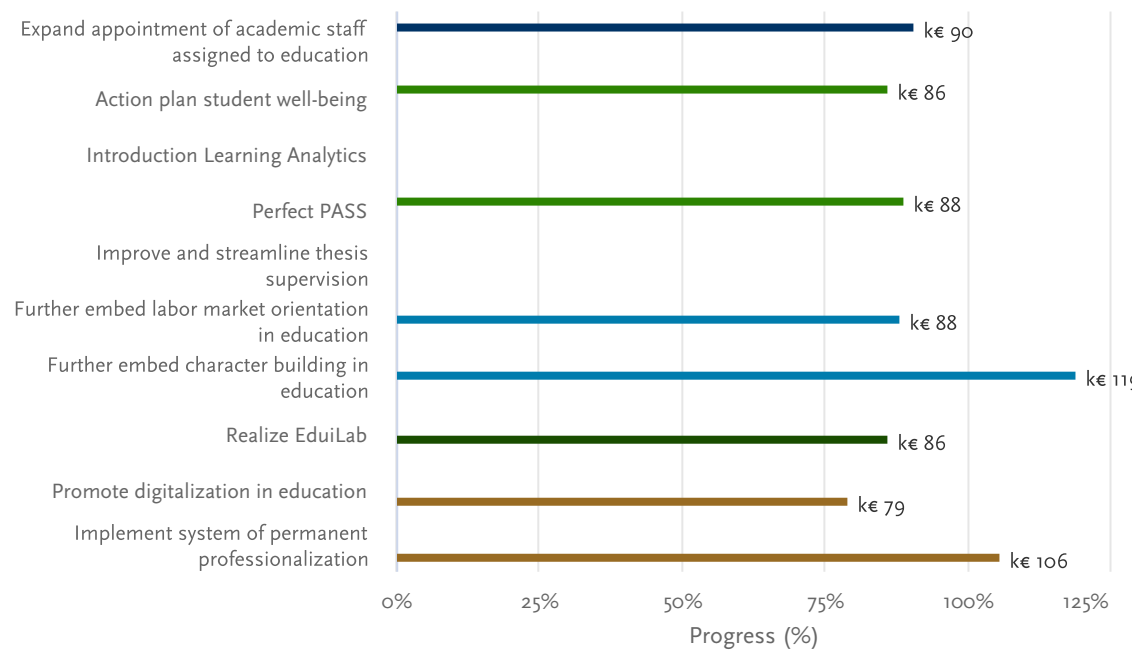


Figure 3.3.4.2 Progress on Tilburg University themes, TSHD



- More intensive and small-scale education
- More and better guidance of students & Study success
- Differentiation in education
- Appropriate and good educational facilities
- Further professionalization of lecturers

## School participation involvement

The School Board has involved the School Council in the plans for the resources of the Quality Agreements over the past year and a half as follows:

October 2022: proposed changes to 2023-2024 spending. The School Council consented to the proposed changes.

February 2023: report 2022 spending. The School Council consented to the report and drafted a letter of reflection.

August 2023: preliminary session for the (partly) new School Council explaining the Quality Agreements cycle.

October 2023: proposed changes 2024 spending. The School Council consented to the proposed changes.

## Statement School Council TSHD (February 6, 2024)

Hereby, we would like to inform you that the members of the TSHD School Council have been involved in the development of a spending plan for the revenues from the student loans system for the past year and the upcoming period. The purpose of these revenues is primarily to improve the quality of education at TSHD, and concrete Quality Agreements have been drawn up to that end.

In the School Council meeting of October 6, 2022, unanimous positive advice was given by Council members on the proposed plan for 2023. In 2023, TSHD was able to use the resources of the Quality Agreements in a satisfactory manner. In almost all themes, TSHD was able to carry out the intended work and associated expenditures according to plan. The exceptions to this mainly concern previously spent funds or deferred funds as a result of the duration of contracts and projects. The Council members are very satisfied with how the available money was used in 2023. The funds have benefited, among other things, increased personnel costs and a PASS coordinator and working group that developed further recommendations to be implemented with the remaining funds in 2024.

In the School Council meeting of October 26, 2023, the plan for the spending adjustments of the Quality Agreements' residual funds for 2024 was presented and discussed. It received unanimous consent from the Council. In the fall of 2024, it will be explained how the last resources from these budgets will have been spent in 2024 and how the remaining budgets will still be spent in the last months of 2024. Concerning recent national developments and the ongoing debate surrounding internationalization, the expression of support from management, the Deans, and administration of the University has been most welcome and positive, both from a student and staff perspective. In this context, the School Council perceives the intention to make funds available for a university-wide social worker specifically focused on international students within the Quality Agreement to be a particularly positive addition. On a slightly more critical but related note, we would appreciate a similar central point of contact for Tilburg University international staff. We feel that this is important, especially considering the School's intentions to appoint more (possibly international) staff assigned to education to provide more and better guidance for students.

The School Council is confident that budgets for themes listed in the Quality Agreements will continue to contribute to further innovation and professionalization of education at Tilburg University in general and TSHD in particular.

## Tilburg School of Catholic Theology

TST has chosen to focus on three main themes. Its motivation, adjustment decisions, and School Council involvement will be discussed in more detail below. The 2022 budget was not fully spent and has been transferred to the years 2023 and 2024. Spending plans for this additional budget for 2023 and 2024 have been made and approved by the School Council.

It was not possible to realize all planned spending in 2023 because planned employee appointments were realized later, and some spending could not be done (yet). The unspent amount will be transferred to 2024 and spent in consultation with the School Council.

Newly added elements for 2023 and 2024 are:

1. Hiring a course designer to support academic staff in setting up Canvas (Agreement B).
2. Supporting literature was purchased for the source language courses for students (Agreement B).
3. The School will participate in the university-wide investment in a Social Worker (Agreement C).
4. Character building in the curriculum is receiving more attention and a project leader has been temporarily appointed for this purpose (Agreement F).
5. To give labor market orientation a clearer place in the curriculum, a new course Vocational Orientation will be developed in the Master's program (Agreement G).
6. In order to best educate students in terms of their methodology justification in their (Master's) thesis, the School aims to start a professionalization program for lecturers with a methodologist (Agreement I).

By means of these additional themes, the School will fully utilize the available Quality Agreements resources.

Table 3.3.9 Progress by theme within TST, in €K (B=Budget, R=Realization)

Theme	'19	'19	'20	'20	'21	'21	'22	'22	'23	'23	'24
	B	R	B	R	B	R	B	R	B	R	B
More intensive and small-scale education	22	20									
A. Expansion of academic staff			0	0	0	0	0	0	0	0	0
More and better supervision of students & Study success	0	0									
B. PASS			10	12	16	18	25	20	34	29	30
C. Action plan for student well-being			1	1	0	0	0	0	4	0	10
D. Introduction to Learning Analytics			0	0	0	0	0	0	0	0	0
E. Improve and streamline Thesis Supervision.			0	0	0	0	0	0	0	0	0
Educational Differentiation	0	0									
F. Embedding character building in education			0	0	0	0	0	0	6	5	8
G. Embedding work orientation in education			0	0	12	5	13	7	15	2	14
Appropriate and good educational facilities	0	0									
H. Realization EduiLab			0	0	0	0	0	0	0	0	0
Further professionalization of lecturers	5	7									
I. Implement permanent system of professionalization			19	20	29	30	30	32	41	38	33
J. Enhance digitalization of education			12	12	19	15	47	35	26	15	35
Total	27	27	42	45	76	68	115	93	126	89	130



The following have been accomplished within TST in recent years:

#### B. Perfect PASS

- ◆ Intention: Increased tutoring of Bachelor's students/contribution to the quality education.
- ◆ Realization: To achieve greater study success, TST added an external member to the Program Committee. In addition, dictionaries were purchased for use by Bachelor's students in source language courses.
- ◆ Intention: Expand the scope of the Education Coordinators' appointments for intensive study guidance of (international) students. Also improve Canvas courses; student evaluations show that there is still room for improvement here, both in terms of performance and transparency.
- ◆ Realization: Through a temporary extension of the appointment of an employee, the Education Coordinator is unburdened. This has given him more space to supervise international students. Experience has shown that the group of international students in particular needs a lot of guidance. Furthermore, a course designer was appointed for a period of six months who, together with the lecturers from the foundation year of the Master's in *Theologie*, looked at the relevant Canvas courses and made concrete proposals for improvement. From this, in collaboration with the School information manager, a new Canvas template and accompanying manual also emerged. This will be further developed and implemented by the program coordinators of our various study programs for all lecturers.

#### C. Action plan student well-being.

- ◆ Intention: Improve student well-being.
- ◆ Realization: TST is contributing to the University's appointment of a social worker. This Social Worker will start in 2024. Additional attention will be paid to the introduction of the Social Worker to students, including at the Utrecht location.

#### F. Embed character building in education

- ◆ Intention: Implement character building more in each course and improve the quality.
- ◆ Realization: TST gave a staff member a temporary extension of his contract to guide this process. Besides an inventory of what was already happening regarding character building at curriculum level (character learning pathways), this project leader will concretely support lecturers at course level to better implement character building in the learning objectives, education activities, and assessment. He will also work on an interschool working group regarding character building and, at the same time, develop this as an SUTQ project.

#### G. Further embed labor market orientation in education.

- ◆ Intention: Better preparation for the job market. Prepare students well for their future profession and guide them in the choices that need to be made for that purpose.
- ◆ Realization: Guest lecturers from the field have been invited in various courses.

I. Implement system of permanent professionalization

- ◆ Intention: Professionalized education staff.
- ◆ Realization: TST considers it important that its staff can continue to develop themselves in order to lecturer in a professional manner and improve the quality. Various courses and coaching programs were followed by the lecturing staff, such as English courses. An assessment specialist was temporarily hired to support the Assessment Committee. Following the departure of the hired assessment specialist, a new assessment specialist has yet to be found. A methodologist will also be hired in 2024 to improve supervision of the methodological component of theses.

J. Enhance digitalization in education

- ◆ Intention: Better use of digitalization and language learning support for TST students.
- ◆ Realization: Academic staff received temporary extensions or temporary appointments to develop blended learning courses.

Table 3.2.2 Progress 2023

School	Budget (k€)	Realization (k€)	Difference (k€)	Progress
TST	126	89	-37	70%
Total	9.425	9.869	444	105%

Figure 3.3.5.1 Progress on national themes, TST

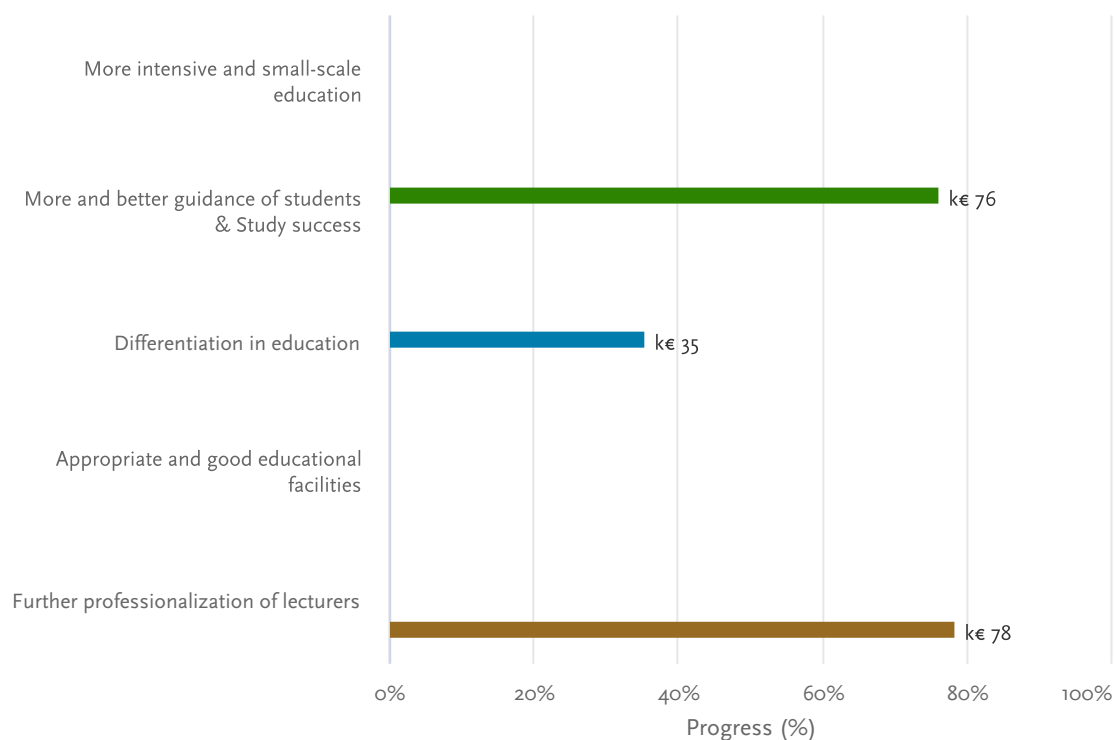
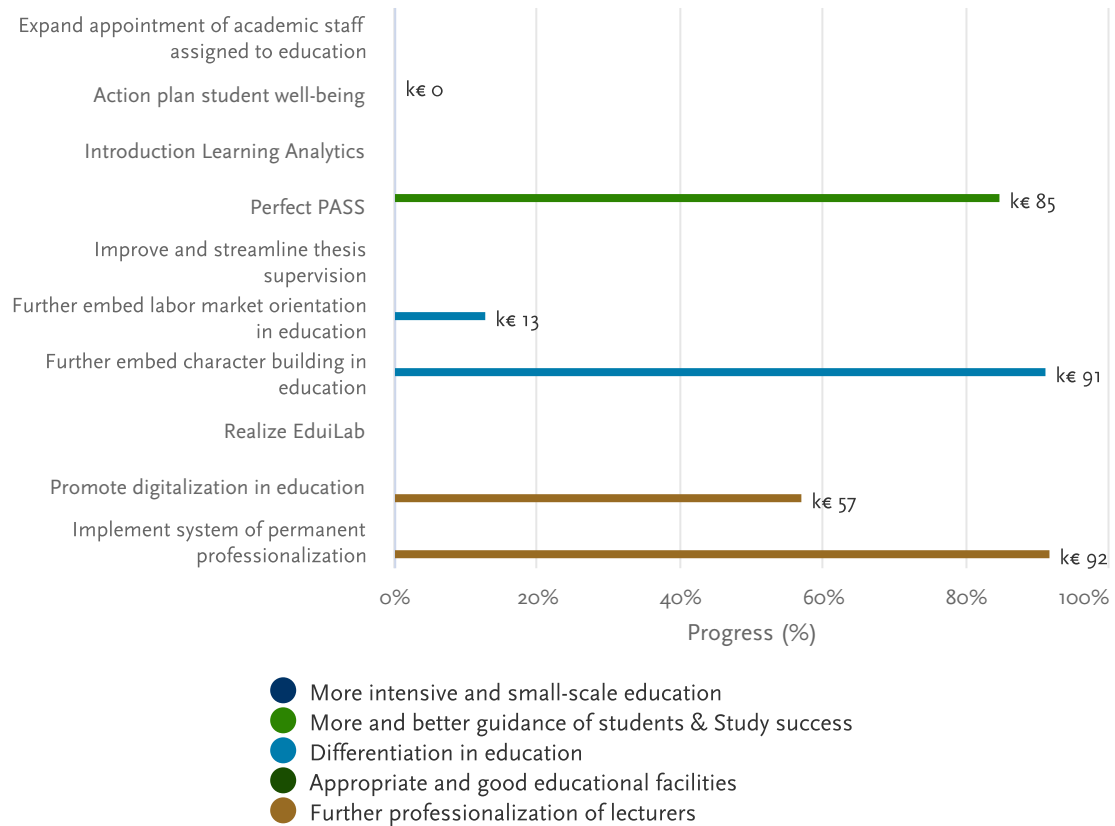


Figure 3.3.5.2 Progress on Tilburg University themes, TST



### School participation involvement.

All of the above plans were discussed with and approved by the School Council. The Quality Agreements were regularly discussed in the School Council meetings. The new plans for the years 2023 and 2024 were approved by the School Council on June 30, 2023. On January 19, 2024, the justification of the Quality Resources 2023 was adopted in the consultation meeting of the School Council.

### Statement School Council TST (February 9, 2024)

In the past year, we as School Council have been regularly informed about the spending of the Quality Resources. In the consultation meeting of January 19 and in a supplementary consultation on February 9, the School Council discussed the spending of the Quality Resources in 2023 with the TST School Board. The spending was explained, and several questions were answered satisfactorily. This meeting was in line with the previous meetings we had about these resources. The School Council establishes that the Quality Agreements were implemented in 2023 in accordance with the agreements and that this implementation could be adequately monitored and, therefore, gives its consent to the spending of the resources.

At this meeting, however, we also discussed at length the relatively high amount that has not been spent and is now being transferred to 2024. In response to questions about this, there appeared to be a convincing explanation for not spending these resources. However, we do consider it important that these resources can still be fully spent properly in 2024. The School Council notes this urgency and willingness on the part of the School Board as well. In the coming period the School Board and School Council will make a joint effort to ensure that the resources will be used appropriately and thus can contribute to the professionalization of education at TST.

## 3.4 Reflection

### Executive Board findings

During bilateral meetings, the EB discussed the 2023 progress of the Quality Agreements with all School Boards. The EB is satisfied with realized investments, both in 2023, and over the entire duration of the Quality Agreements. The involvement of the School Councils in making plans and evaluating the initiatives of the Quality Agreements is appreciated by the EB. Furthermore, the EB is pleased with the way in which the Schools have developed on the topics of the Quality Agreements and have made a positive contribution to the quality of education of the various Tilburg University study programs and the University as a whole. Projects have developed from pilots through evaluations, adjustments, and exchange of best practices to structural and supported adjustments in education and to new organizational units. Whereas, on a number of projects, Schools have acted jointly, on other components Schools have developed a range of initiatives. In the coming and final year of the current Quality Agreements, the EB would like to take stock of these initiatives with the Schools with the aim of further reinforcing collaborative learning.

Discussions were held with the TiSEM Board about the additional investments in 2023 and intentions for 2024. Plans regarding PASS and the interpretation of character building were discussed. Within TiSEM, PASS has had a negative connotation among students in the past. A content and name change to Grow will hopefully contribute to the success of this program. The student assessor of the TiSEM management team indicated that she and the School Council will be involved in this. There was further discussion about how the experience gained with learning analytics is now contributing to the university-wide IRAP program.

In the meeting with TLS, the EB expressed satisfaction that TLS has been working on all themes and that TLS investments have been building on each other since the start of the Quality Agreements. Discussions included the added value of the assessment specialist who is also very important in enabling educational innovations such as distance learning. The student assessor indicates that the student Living Room in the School's building has a lot of added value. Students seek each other's company more often, and it is actively used. The EB is also interested in TLS's experience with the Active Bystander training for first-year Global Law students and the student mentors. Although the implementation still has room for improvement, this course is perceived as positive by students.

The EB is satisfied that TSB has committed to all six national themes. TSB overspent in 2023. The improvements in student-to-staff ratio are positive and provide additional room for educational innovation and smaller-scale education in the future. Reforming PASS and increasing labor market orientation are still a work in progress. TSB is positive about the educational renewal projects, although it sometimes proves difficult to get students actively involved. The EB encourages TSB in these initiatives.

In the meeting with the TSHD School Board, it was discussed that there was underspending in 2023. Over the entire period of the Quality Agreements, TSHD is on track. Much has been invested and many new developments are underway. The societal challenges, in which students work together interdisciplinarily, will be offered to all Bachelor's students next year during the mobility window. Furthermore, TSHD is positive about the use of student mentors for pre-Master's and Master's students. The EB is enthusiastic about both the way character building is reflected within education and the way academic staff is encouraged to reflect on the curriculum.

The EB also notes a slight underspending at TST in 2023. The TST School Board indicated that they are in discussion with the participation body about the use of resources. Regarding this, for 2024, the choice is more often made for expansion of existing projects, for example, the additional deployment of an instructional designer from another School. The student assessor indicates that the participation is well involved.

The EB notes that School participation bodies and student assistants are actively involved at all Schools. If there are deviations from the planning, this is clearly explained by the Schools and discussed with the participation bodies. The student assistants are also properly involved in this. The EB agrees with the choices made and is satisfied with the progress of the Quality Agreements within the Schools. The EB is positive about the developments that the initiatives have gone through since the start of the Quality Agreements and encourages the exchange of experiences and knowledge gained by the Schools.

## Reflection University Council

The University Council played an active role in shaping the outlines of the Quality Agreements. In subsequent years, that role shifted to monitoring and supervising implementation. In the implementation phase, the powers of the participation body are primarily exercised by the School Councils. Based on the reactions of the School Councils in successive annual reports and discussion of the progress of the Quality Agreements in the periodic meetings between representatives of the University Council and the School Councils (TOVUM and UF), there is satisfaction with the documents provided and the discussions with the Schools' management teams. However, there is disappointment about the limited degree of flexibility when it comes to adapting previous agreements to changing circumstances.

The implementation of the Quality Agreements is part of the institution's planning & control cycle. The University Council has been extensively informed and consulted through the Firma (spring memorandum), the budget, periodic management reports, and the annual report. The overviews and explanations are comprehensive and sufficiently insightful. In discussing the documents, some concern was expressed about the lagging investments. This also given the lack of improvement in the student-to-lecturer ratio for the time being. The Executive Board shared this concern and promised to insist on additional attention and effort in bilateral meetings with the Schools. In line with previous discussions, explicit links were made between the Quality Agreements and other strategic programs (TEP and TUNED IN), which focus on innovation and professionalization of education. The University Council agrees with the Executive Board that the extensive justification of the implementation, among other things reflected in the size of the chapter on this in the annual report, requires a relatively (too) heavy effort from those involved.

Finally, the expiration in 2025 of the external earmarking of the Quality funds was discussed with the Executive Board. The University Council is pleased with the Executive Board's commitment that Tilburg University will continue to structurally use the funds after 2025 for improvement of the quality and feasibility of education and that the involvement of the participation body will be guaranteed. The University Council looks forward to further activities and discussions when it comes to the quality of our education.

## Reflection Board of Governors

The Board of Governors has observed great involvement and commitment from the University community in the implementation and monitoring of the Quality Agreements. During the start and subsequent process of the Quality Agreements, the Board of Governors has been involved and has had regular consultations with the Executive Board, whether or not in one of the committees. The Board of Governors observes that a solid system of steering and monitoring is in place, both within the Schools and between the Executive Board and the Schools, and that the participation body plays a central role in this. The Board of Governors is informed on an interim basis about the spending of funds and material budget shifts and notes that the progress of the Quality Agreements is on schedule.





## 4. National Education Program (NPO)

## 4.1 NPO in 2023

By 2023, coronavirus-related restrictive measures had ceased, and education and research took place primarily back on campus. The effects of the coronavirus pandemic still linger. The *NPO* funds made available by the ministry are providing relief. Spending plans have been drawn up for both research and education. The funds enable Tilburg University to provide targeted support to scientists whose research had been delayed and to help students cope with the consequences of the coronavirus pandemic in several ways.

### Accountability and Monitoring

The progress of spending the *NPO* funds is a fixed item on the agenda for the bilateral meetings between the EB and the Schools. In the management reports in the spring, fall, and end of the year, the progress of spending the *NPO* funds is reported, both substantively and financially. The financial insight is available through a dashboard showing the progress against the set goals. In this way, agreements about adjustments can be made during meetings. For the research spending plan it has been agreed that the EB and the School Boards monitor this and register the solutions offered.

### Involvement of the Participation Body

The University Council has been involved from the beginning. Through the management reports, they are informed several times during the year about the progress of the spending plans for research and education. In this way—should the need arise—(some) adjustment can be discussed.



## 4.2 Choices Made in Advance

In drawing up the spending plans, a number of general and more specific starting points were formulated. For the education spending plan, a number of themes were identified on which the resources will be deployed. In the research spending plan, the contact between researcher and supervisor or manager forms the basis for arriving at targeted measures in case of delays. These principles and themes still apply.

### Education Spending Plan

The education spending plan sets out the themes and actions on which Tilburg University spends the available *NPO* resources. In doing so, the following principles, which have been coordinated with the body, are used:

General principles:

- ◆ The measures are in line with the framework of the *NPO* Administrative Agreement on Education;
- ◆ The measures are ambitious, offer customization, and are feasible;
- ◆ They are elaborated in a specific and focused way as much as possible;
- ◆ The measures are consistent with the regular processes in the institution and are embedded in the regular annual rhythm of education;
- ◆ The measures address the identified bottlenecks in the themes of the Administrative Agreement.

Tilburg specific principles

1. Measures are chosen that are consistent with existing initiatives within the university.
2. To the extent possible, the measures chosen will have a sustainable and developmental impact that extends beyond the horizon of the Administrative Agreement.
3. They support the lecturers and/or support staff in the work they do within the context of education and directly or indirectly tangible by students.
4. They can be implemented quickly, given the horizon of the Administrative Agreement.
5. A limited number (clusters) of measures are chosen, ensuring focus and efficiency.

## Research Spending Plan

In order to make a good assessment of how delays can be avoided or minimized, it is very important for researchers to maintain close contact with their supervisors, or (co-)supervisors to discuss the situation and possibilities together. Preference is given to solutions that look at flexibility within the project and within the duration of the employment contract. Only in case no solution can be found here is the possibility of a temporary extension of the employment contract considered. Where flexibility within the project is concerned, for example, adjustment of the planning of the research project and evaluation of the content of the research project can be considered. If funding for the extension of temporary employment cannot be covered from these funds, it can be covered for PhD researchers, post-doctoral researchers, and tenure trackers by using *NWO* and *NPO* funds. These are explicitly made available for researchers in the final phase of temporary research.

## 4.3 NPO Funds for the Realization of Education

Tilburg University has received the funds from the *NPO* Administrative Agreement to take measures specifically aimed at providing additional guidance and support for students with mental problems, study progress problems, or disadvantages in the broader sense, that students have suffered as a result of the loss of the possibility of physical education. The commitment is to provide lecturers, educators, and support staff with more opportunities and support to help students properly. The commitment is also to give them more space to address the delays and relieve the workload associated with the coronavirus crisis. Tilburg University has chosen to allocate the allocated funds directly to the realization of the set goals. The spending plan funds are allocated for the years 2021 and 2022. In 2022, the Minister of OCW decided to give institutions more time to implement their plans in a responsible way. To this end, 2023 was designated as the regular spending year for the available funds from the *NPO*, and 2024 as the so-called “overrun year.”

### Theme 1: Intake and Transfer

Within Theme 1, smooth intake and transfer, we mainly focused on guiding students, both in catching up with individual backlogs and paying attention to the advancement of personal development and socialization. Therefore we make additional investments in tutoring and support for personal development. We support our lecturers in the area of digitalization of education, so that students are offered more flexibility. Finally, we are committed to strengthening the bond that (prospective) students have with the University and the city, by making the campus a vibrant and challenging place where students like to stay.

#### Commitment to socialization and personal development

As part of TEP, all Schools have developed PASS for their students. Preparation for the labor market is an important part of this. From the education spending plan, efforts are being made to further strengthen and intensify the PASS program. Additional staffing for Career Services has also become available so that students can better prepare for the labor market.

#### Digitalization and flexibility

In 2023 the focus will be on streamlining processes (including digital assessment), support for study and learning skills, expansion of the Scriptorium, and additional deployment of education and Internship Coordinators at the Schools. Continued attention must be paid to the workload of lecturers by focusing on support for those educational processes that can help to catch up with delays and prevent them in the future. Several Schools have, therefore, started deploying multidisciplinary support teams close to the lecturer. In addition, student assistants are being deployed to relieve lecturers and academics, creating time for flexibility and digitalization.

## Preventing individual study delays

In 2022, the formation of Education and Internship Coordinators was increased to ensure they have more time and space for individual counseling. This was continued in 2023. In addition, more time and attention is available to proactively approach and support students with study delays. The expansion of the staffing also ensures that additional attention can be paid to educational initiatives such as the Extended Master's programs and the strengthening of the connection between universities of applied science and universities.

Tilburg University offers students help and advice on writing assignments, such as a paper, a report, or a thesis, through the Scriptorium. At the Scriptorium, the number of walk-in consultation hours have been expanded in the summer of 2023. During the walk-in consultation hours, students can come in for brief questions and ad hoc advice on writing in general or specific writing assignments. The expansion allowed more students to receive additional help and support.

## Increase bonding with the University and city

To strengthen the connection with the University and the city, we invest in a living and vibrant campus with a wide range of social and cultural activities. The Culture on Campus project was launched in 2022, which had its sequel in 2023 through activities organized by Studium Generale, among others. With these activities, we shifted the focus from social distancing back to social proximity and ensured that after the coronavirus period, we could once again strengthen the sense of connection with each other and with the campus. The result is a more vibrant campus. Based on the experience, the program will be further refined, and a plan drawn up for sustainability of the approach after 2023.

To get students off to a good start at the University, a learning pathway on study and learning skills was developed. This was specifically designed to provide support to students who have fallen behind in executive skills. Web-based modules were developed for this purpose in 2022 and 2023. The content of the modules has been completed and is already being used in part in the lectures. The self-study modules have been available to all interested parties since the end of 2023.



Table 4.3.1 Theme 1: Intake and transfer (amounts x € 1,000)

Objective	Action	Budgeted 2021	Budgeted 2022	Total	Spent 2021	Spent 2022	Spent 2023	Planned 2024	Total
Extra support and catching up with delays - socialization and personal development	Reinforce and intensify PASS (TEP)	200	0	200	0	34	112	54	200
Provide opportunities to catch up and prevent study delays	Support educational processes	608	463	1071	111	477	235	248	10711
Provide opportunities to catch up and prevent study delays	Deployment of process analyst	35	80	115	30	57	32	0	119
Provide opportunities to catch up and prevent study delays	Digitalization of education	150	50	200	20	102	119	0	241
Individual study delay	Deployment of education and internship coordinators	400	300	700	0	368	342	0	710
Individual study delay	Expansion of scriptorium	7	10	17	0	10	9	0	19
Learning pathway study and learning skills	Development of learning pathway for new students and pre-Bachelor's students	20	19	39	0	21	11	7	39
Study choice, improve student orientation and increase bonding with university	Living campus	150	50	200	0	133	72	0	205
<b>Total theme 1</b>		<b>1570</b>	<b>972</b>	<b>2542</b>	<b>161</b>	<b>1202</b>	<b>932</b>	<b>309</b>	<b>2604</b>

## Theme 2: Student Well-being and Bonding with the Program.

With regard to student well-being, Theme 2, in the spending plan, we have mainly focused on the direct support of our students who have encountered or are still encountering well-being problems. We are doing this by expanding the range of training courses offered for students and staff, deploying more deans of students and psychologists, expanding the staffing of Examination Boards, and directing a clear integrated approach to student well-being.

## Offering additional guidance

A number of actions identified under Theme 1, such as strengthening and intensifying the PASS program and deploying additional Education and Internship Coordinators, offer students not only the support to prevent or make up study delays but are also expressly aimed at increasing student well-being, in part by increasing the likelihood of study success. The state of affairs and justification for this has already been presented under the first theme.

## Supporting students through training

In 2023, the following training courses and sessions were organized for staff in the student counseling chain: 113 Suicide Prevention Gatekeeper training courses, lunch meetings with prevention staff of Novadic Kentron (local addiction care), and information sessions on grief and loss. For the confidential contact persons at students and study associations, a range of training courses was rolled out again in the fall of 2023, provided by an external agency Winston & partners. Two rounds of training courses will be organized per year. Also in 2023, a pilot was started with the Objective Signaling training for lecturers, so that they can refer students with a request for help better and faster. In 2024, this pilot will have a broader follow-up.

In 2023, all existing peer-to-peer groups, which had been started in 2022, were further developed and embedded in the existing services, such as the group for students with ADHD, the grief training, and a group of students who want to work on their thesis together (Thesis Together Try-out). In 2023, the groups were expanded to include a study group for students with autism and meetings for students struggling with procrastination. In the fall of 2023, a group was started for students who identify as being highly gifted and a group for students with long COVID. Further steps were taken in 2023 to strengthen visibility of these peer groups to increase participation among students.

## More support for students, continuity in number of employees

In order to help students quickly and effectively and minimize waiting lists, we are committed to expanding well-being support, both in terms of direct support and in terms of ensuring integrality. To this end, in the last few months of 2021, the deployment of deans of students was expanded by 0.6 FTE and, as of January 2022, this led to the deployment of an assistant psychologist for 0.8 FTE. In addition, the well-being officer has been employed since 2021. She has a proactive, coordinating, and guiding role in implementing and where possible integrating ongoing and to-be-started initiatives. In doing so, the University creates the right framework conditions and perpetuates and strengthens collaboration with the external care providers. This person is focused on improving communication and steering within the student care chain and sets out action lines aimed at community building and integration of (inter)national students. Furthermore, the well-being officer is forerunner for the shift from intervention to prevention.

A major stress factor among students appears to be the increasing waiting time at Examination Boards due to the transition to online assessment. To mitigate this, staffing at the Examination Boards was expanded in 2022. The additional support will ensure that the increased number of requests to the Examination Boards are handled in a timely manner..

Table 4.3.2 Theme 2: Student well-being and bonding with the program (amounts x €1,000)

Objective	Action	Budgeted 2021	Budgeted 2022	Total	Spent 2021	Spent 2022	Spent 2023	Planned 2024	Total
Joint development and procurement in the area of student well-being	Expansion of range of E-health activities offered	37	40	77	0	32	22	23	77
More support for students - continuity previous investments	Deployment of well-being officer	37	75	112	39	79	0	0	118
More support for students - continuity previous investments	Expansion of staffing Examination Boards	150	141	291	0	161	105	0	266
More support for students - continuity previous investments	Expanding staffing deans of student and student psychologists	0	138	138	9	137	1	0	147
Support through training	Peer-to-peer groups	15	0	15	0	7	0	0	7
Support through training	Confidential advisors	40	20	60	0	45	32	0	77
Provision of additional facilities - improvement in information provision	Develop landing page student well-being	5	5	10	0	4	0	0	4
<b>Total Theme 2</b>		<b>284</b>	<b>419</b>	<b>703</b>	<b>48</b>	<b>465</b>	<b>160</b>	<b>23</b>	<b>696</b>

## Theme 5: Teacher Training Programs

Within teacher training programs, Theme 5, we paid attention to intensifying and innovating education so that the future teachers trained within our University are well prepared for the education of the future. Since 2022, additional subject matter experts have been assigned to the Tilburg Center of the Learning Sciences to support this effort.

During the coronavirus crisis, students involved in teacher training programs were able to do fewer internships. As a result, they received less feedback on their teaching skills. Tilburg University still provides students with this feedback by making additional internship visits and offering more internship opportunities. An Internship Coordinator was appointed for this purpose in 2022.

Table 4.3.3 Theme 5: Teacher training program (amounts x € 1,000)

Objective	Action	Budgeted	Budgeted	Spent 2021	Spent 2022	Spent 2023	Planned 2024	Total
		2021	2022					
Expansion of internship and teaching opportunities	Deployment of additional subject matter experts	103	103	0	66	120	20	206
Expansion of internship and teaching opportunities	Internship coordination	22	22	0	20	24	0	44
Total Theme 5		125	125	0	86	144	20	250

## Additional theme: additional help in the classroom

Finally, Tilburg University is committed to the direct support of our lecturers. The funds for this became available in 2022. The money will be used by the Schools to appoint student and education assistants to support lecturers in the additional tasks they take up for our students. This support ensures that the additional tasks, for example providing blended education, does not lead to additional workload.

Table 4.3.4 Additional theme: additional help in the classroom (amounts x €1,000)

Objective	Action	Budgeted	Budgeted	Spent 2021	Spent 2022	Spent 2023	Planned 2024	Total
		2021	2022					
Direct support lecturer	Support educational processes through deployment of student and teaching assistants	0	695	7	118	345	225	695
Total additional theme		0	695	7	118	345	225	695

## 4.4 NPO Funds for the Realization of Research

Included within the *NPO* is that Dutch universities receive funds to address research delays of mostly young researchers on temporary employment contracts. These *NPO* funds, supplemented by allocated funds from the *NWO*, have been used within Tilburg University to extend temporary employment contracts of PhD researchers, tenure trackers, and post-doctoral researchers who encountered delays due to the coronavirus crisis. The university received a total budget of €2.6 million from the *NPO*, supplemented by *NWO* funds, for 2021 and 2022, to be spent before 2025.

For the deployment of these *NPO* and *NWO* funds, the *Solution Strategies for (Possible) Delay of Research due to the COVID-19 Crisis for Temporary Researchers at Tilburg University* was drafted. The directive supports researchers and their managers or (co-)supervisors to discuss the progress of the research and determine which solution strategies can be used to prevent (further) research delays.

For bottleneck cases and when legally possible, researchers were able to apply to extend temporary employment contracts in 2021 and 2022. Assessment of these applications was done by the Central Delay Committee.

One emergency round and four regular rounds were organized in 2021 and 2022 in which PhD researchers, tenure trackers, and post-doctoral researchers could apply for contract extensions, including statements regarding:

- ◆ the degree of delay caused by the coronavirus pandemic and the factors that caused it;
- ◆ why other solution strategies are not possible; and
- ◆ the manner in which efforts are made during an extension to achieve the intended result.

The call for applications was distributed through the Deans and Managing Directors, the Graduate Schools, an intranet message, the newsletter, and a direct e-mail to the PhD researchers.

### Expenditure in 2023

In total, after one emergency round and four regular rounds, 168 temporary researchers have been assisted by granting their contract extension requests. The realized and estimated costs for this amount to €2.8 million. Overruns of the available *NPO* and *NWO* budgets are financed by the Schools.

Actual costs incurred in 2023 amount to €911K. Expenditures are accounted for based on actual labor costs; other costs such as material costs or indirect surcharges are not included. In 2023, 52 researchers were assisted through contract extensions. Temporary researchers who have previously made use of the 0.45% salary space (2020) or have previously received a contract extension from *NPO* funds (2021 - 2022) are not included.

Looking at the realized costs up to and including 2023 and the received *NPO* and *NWO* budgets (€2,430K *NPO* and €206K *NWO*), an amount of €453K is still reserved for already awarded applications to be spent in the year 2024.

Table 4.4.1 Spending 2023

	NPO resources	Own resources
Spending in euros	€ 911.000	o (see description below)
Number of researchers helped - unique individuals in 2023	52	o (see description below)

## Other Financial Measures

In 2021, all Dutch universities received a budget from the *NWO* to help scientists delayed by the coronavirus pandemic. Tilburg University deployed these funds amounting to €206K in 2021 together with *NPO* funds for the purpose of extending the employment contracts of temporary researchers with research delays due to COVID-19.

In total, more funds have been allocated to fund contract extensions in recent rounds than the allocated *NPO* and *NWO* funds. Budget overruns will be funded by the Schools.

## Non-financial Measures

Researchers were encouraged during the coronavirus pandemic to be in close contact with their managers or (co-)supervisors to discuss the situation and, foremost, to look at possible revision of the research project and possible flexibility of Tenure Track assessment to complete the research within the duration of the employment contract, to consider using already collected data, shortening the duration of field research or longitudinal research, or adjusting (part of) the research question. In bottleneck cases and when legally possible, researchers in 2021 and 2022 could apply to extend the temporary employment contract.

Additional attention has also been and continues to be paid to the well-being and connection of staff and students. Various measures have been taken, such as the use of the PhD psychologist and company counselor, the Health & Lifestyle program and an extensive range of training courses and individual coaching offered. See also [Section 7.1 Human Resources](#).





## 5. Administrative Agreement

# 5.1 Accountability Administrative Agreement

On July 14, 2022, OCW, universities of applied sciences, and universities concluded an Administrative Agreement. In this Agreement, the three parties state that the Netherlands has a strong and accessible system of higher education and science, with high quality across the board, combined with many centers of excellence. To further reinforce this system and solve a number of bottlenecks, parties made agreements on the following topics:

- ◆ reinforcing the foundation: starter and incentive grants, Sector Plans, practical research universities of applied sciences, educational quality, internationalization;
- ◆ making room for talent: student well-being, workload, and social safety;
- ◆ increasing societal impact: knowledge utilization, connection between education and the labor market, macro-efficiency, and revitalization of regions experiencing population decline.

As of 2022, a lot of hard work has been done within the University to elaborate and implement the agreements of the Administrative Agreement. In his progress report to the House of Representatives (July 2023), the Minister of Education, Culture and Science commented positively on the results already achieved within the sector.

At the same time, work continued in 2023 within the university sector and with OCW to elaborate and clarify a number of agreements. In July, for example, the Weckhuysen Committee, commissioned by OCW, issued an advisory opinion on the starter and incentive grants. Advice was also given to the minister on the Sector Plans. In March 2023, the National Social Sciences & Humanities Sector Plans Committee (SSH) advised the minister positively on the allocation of the total investment of €200 million for the Sector Plans. The minister subsequently decided to allocate these funds structurally. In the third and final advice of this Committee (November 2023), a number of more general recommendations were made to the minister, including on the importance of a good coherence between the various recently developed instruments and related resources deployed to further reinforce higher education. These recommendations were also adopted by the minister.

In the Administrative Agreement, it was agreed that a number of topics would be accounted for in the institutions' annual report in a separate Section Administrative Agreement. These include the following topics:

## 1. Educational Quality

Tilburg University's multi-year budget provides insight into the goals and spending of funds for the Quality Agreements. This is accounted for in the 2023 Executive Report and Annual Accounts, see [Section 3. Quality Agreements](#) for an explanation. The Administrative Agreement did not affect the ongoing agreements in 2023.

## 2. Social Safety and Inclusion

In 2023, several initiatives were implemented regarding increasing awareness and culture change in the area of social safety and D&I for employees and students. The Diversity Policy and network concerning D&I within the organization has also been further developed. In addition, the University is further professionalizing the university-wide social safety network. This means appropriate and up-to-date regulations, defined roles and responsibilities, and visibility for the organization. This will make it clear to the organization where to turn to and what help is available for employees and students. It also allows for better monitoring with the intended result of increased prevention and, where necessary, proper social safety interventions.

Sections 2.3 *Attention to Student Well-being* and 7.1 *Human Resources* of the Executive Report detail how Tilburg University worked to provide a safe and inclusive study and work environment for students and staff in 2023.

## 3. Knowledge Utilization

Impact (or: being of societal significance) is an important pillar for the University Strategy. In 2023, a start was made to further develop an impact strategy for Tilburg University, both at the University level and within the Schools. A long-term strategy is important because it provides focus and commitment that enables sustainable engagement. This strategy also considers measuring impact. This will incorporate how impact activities can be included in the University's Recognition & Rewards strategy and how the effect of our impact in society can be mapped. It will also provide insight into how the University's policy and strategy align with the vision of OCW. The impact strategy is expected to be ready in the first quarter of 2024. To reinforce the impact strategy, an impact vision will also be prepared for the University in 2024.

Within Tilburg University, several Impact initiatives are being implemented in 2023 that align with our long-term goals. In ENGAGE, we are working with our European partners on international Impact. We are also actively collaborating in the region to achieve positive Impact. We do this with our academic collaborative centers and our program Broad Prosperity, among others. We also contribute to digital and societal developments with our Digital Sciences for Society program. New initiatives and collaborations are developed in our ecosystems. See [Section 6. Impact & Partnerships](#) for a more detailed explanation of these activities. In addition, our Schools also work with their own strategic plans that contribute to Impact in their fields, examples of this Impact are in [Section 1. Research](#). The research units conducting this work are evaluated according to the Strategy Evaluation Protocol 2021-2027 (see also [Section 1. Research](#)).

## 4. Starter and Incentive Grants

Goals from the Administrative Agreement for the starter and incentive grants are to reduce the workload and encourage independent research. Further internal policy and decision-making regarding the starter grants took place in 2022. For the incentive grants, this process was completed in the first half of 2023.

In June 2023, the Weckhuysen Committee, commissioned by the Minister of OCW, issued an advisory report on the grant program. These recommendations are broadly recognizable for Tilburg University and are in line with our vision on and experiences with the agreements made in the Administrative Agreement on the grants. The report can thus contribute to getting the basis of higher education and research in better order and to reducing work pressure. Some parts of the report were subsequently the subject of intensive consultation between the sector and the ministry. This led to some policy changes from the ministry especially regarding the policy related to the starter grants at the end of 2023. The consequences of this will become clear in 2024.

## Starter Grants

The distribution of grants among Schools is based on the numbers of enrolled students. In December 2022, a large number of starter grants were awarded; these are freely spendable by the grant holder based on a sound and feasible spending plan. Following the awarding of the grants, the first cohorts of assistant professors developed these spending plans in 2023 and, for the most part, have begun to implement them. The plans showed that spending will be spread over six years. This allows for more awards in the early years, which was utilized by awarding 63 starter grants in 2022 and 78 starter grants in 2023.

## Incentive Grants

The distribution of incentive grants among Schools is also based on numbers of enrolled students. In 2023, the Schools worked hard to develop multi-year plans to create more space for independent research through awarding of incentive grants for tenured academic staff. The premise is that the grants will be used where the workload is highest and the space for independent research is lowest.

The first batch of 85 incentive grants was awarded in 2023; these grants are also freely spendable by the grant holder based on a sound and feasible spending plan. Spending was still relatively limited in 2023 but there is an emphatic focus within the Schools to ensure sufficient progress in implementing the plans and utilizing the funds awarded.

# 5. Profiling and Collaboration: Sector Plans

The Sector Plans have two related main goals:

- ◆ Promoting collaboration and joint sharp choices between and within universities and UMCs on division of labor and profiling (education and research);
- ◆ Quiet and space: reinforcing the basis of education and research, focusing on increasing the number of permanent contracts; reducing workload and attracting, training, and retaining (new) scientific talent; improving macro-efficiency; connection to the education labor market; and the quality of education.

Tilburg University participates in the SSH Sector Plan, consisting of sub-plans for social sciences, humanities, and a cross-cutting theme Prosperity, Participation, and Citizenship in a Digital World. The Sector Plans are prepared under the responsibility of the Deans directly involved (for Tilburg University, the Deans of TSB and TSHD).

Tilburg University's plans focus on creating opportunities to foster interdisciplinary collaboration and strengthen research and education in our sectors. In 2023, mutual collaboration has begun within the themes in which researchers are active, and connection has been sought with fellow researchers at other universities.

As mentioned in the introduction, the funds were structurally allocated in March 2023 in accordance with the proposal from the SSH Sector Plan. For Tilburg University, this involves an earmarked structural budget of €6.3 million on an annual basis. In the deployment of the resources, the focus is on creating permanent appointments for additional assistant professors on the prioritized themes from the Sector Plan. In addition, investments will be made in promotion opportunities for assistant professors to associate professor positions. The effects of the promotions will only become visible in the longer term.

A format for accounting for Sector Plan funds was established nationally in early 2024.

Beginning in the summer of 2022, Schools appointed staff to assistant professor positions available to the University. By the end of 2023, the score was:

*Table 5.1.1 Appointments to the available assistant professor positions*

Sub-plan	Target number of positions structural* (FTE assistant professor)	Appointed on Sector Plan resources in 2023 (FTE assistant professor)
Social sciences	17,4	20,8
Humanities	16	15,8
SSH-wide	9,6	8,4
<b>Total Tilburg University</b>	<b>43</b>	<b>45</b>

\* Source: Sector Plans 2022 Social Sciences and Humanities, November 5, 2022, p. 26.

## 6. Knowledge Security

A substantive report on knowledge security risks is given in [Section 8.3 Risk Management](#). In line with the agreements in the Administrative Agreement, Tilburg University has appointed the president of the EB as portfolio holder and has drawn up a risk inventory of knowledge security. This risk inventory was completed in 2023 but is subject to continuous deepening and updating.

Tilburg University participated in the baseline measurement commissioned by OCW in 2023 to arrive at a sector picture. Developments in the field of knowledge security at Tilburg University are in line with this national sector picture. A knowledge security forerunner has started as of December 1, 2023.

# 5.2 Additional Reports

## Objective 1: Reinforcing the Fundamentals.

### Independent Research

Table 5.2.1.1 Number of researchers with starter and incentive grants by category

Researchers (in numbers)	Starter grant (conditionally awarded)		Incentive grant	
	2022	2023	2022	2023
Assistant professor	63	78		7
Associate professor				27
Full Professor				51
<b>Total</b>	<b>63</b>	<b>78</b>	<b>0</b>	<b>85</b>

Table 5.2.1.2 Number of researchers with starter and incentive grants by HOPE area and gender distribution

Researchers (in numbers)		Starter grant (conditionally awarded)		Incentive grant	
HOPE area	Gender	2022	2023	2022	2023
Economics (TISEM)	Male	23	8		42
	Female	17	1		12
Law (TLS)	Male	10	3		7
	Female	12	7		6
Social Sciences (TSB)	Male		11		2
	Female		20		3
Arts and humanities (TSHD & TST)	Male	1	17		5
	Female		10		8
Others (JADS)	Male		1		0
	Female				0
<b>Total</b>		<b>63</b>	<b>78</b>	<b>0</b>	<b>85</b>

Table 5.2.1.3 Number of incentive grants by level

Researchers (in numbers)	Incentive grant	
Level incentive grant	2022	2023
<= €50.000		25
€50.001 - €100.000		2
€100.001 - €150.000		3
€150.001 - €200.000		1
€200.001 - €250.000		8
€250.001 - €300.000		17
>= €300.000		29
<b>Total</b>	<b>0</b>	<b>85</b>



Table 5.2.1.4 Spending starter and incentive grants by type and category

Spending grants (direct costs in €1.000)		Starter grant (conditionally awarded)		Incentive grant	
		2022	2023	2022	2023
Employee appointment					
PhD candidate	Temporary		432		
Researcher / Postdoc	Temporary		54		12
Other Academic staff	Fixed				14
	Temporary		34		3
Management and support staff	Fixed				13
	Temporary		26		
Increase research time of the grant holder			669		66
Research facilities			255		1

In accordance with the agreement included in the Administrative Agreement, Tilburg University uses as its assumptions for indirect costs associated with research:

- ◆ a maximum of 20% per grant awarded,
- ◆ a substantiation of this with actual costs incurred.
- ◆ The EB decides on the allocation of these funds to the units based on need. Accountability is based on actual expenditures.

## Objective 2: Giving Space to Talent

### Workload

Table 5.2.2. % Academic staff\* with permanent and long-term and temporary employment Tilburg University, as of December 31, 2023

	Permanent employment	Long-term, temporary employment > 4 years	Temporary employment ≤ 4 years**
FTE	663,8	107,7	223,6
%	67%	11%	22%

\* PhD researchers are not included. Employees in the Tenure Track category (job category assistant professor) are included in permanent employment.

\*\* Due to growth in the number of academic staff members in 2023, there is an increase in the number of FTE of temporary employment ≤ 4 years. Some of these are 12- or 18-month contracts with the prospect of permanent employment.

## Diversity

Gender balance intake, transfer, graduation (students) and inflow, promotion, and outflow (employees).

### Students

**Intake** = external intake, number of new first-year students (enrolled at Tilburg University for the first time), reference date: October 1, 2023.

Table 5.2.3 Number of first-year/external intake (first-year student institution WO-I) by stage

		2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Total	Total	4161	4865	5436	6086	6450	6188	5535	5336
	M	50%	49%	49%	48%	49%	47%	47%	44%
	F	50%	51%	51%	52%	51%	53%	53%	55%
Bachelor	Total	2207	2539	2892	3434	3562	3399	3455	3085
	M	50%	50%	48%	47%	49%	48%	47%	46%
	F	50%	50%	52%	53%	51%	52%	53%	54%
Pre-master	Total	1252	1532	1651	1721	1889	1852	1244	1256
	M	57%	53%	53%	52%	49%	49%	52%	45%
	F	43%	47%	47%	48%	51%	51%	48%	55%
Master	Total	702	794	893	931	999	937	835	995
	M	40%	42%	44%	43%	46%	43%	42%	39%
	F	60%	58%	56%	57%	54%	57%	58%	61%

**Graduation** = number of unenrolled students with degrees, survey period: academic year 2022-2023.

Tabel 5.2.4 Diplomas by gender

		2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
Bachelor's degree programs	Total	1405	1455	1492	1554	1776	2131	2171	2634
	M	48%	49%	49%	48%	46%	43%	42%	46%
	F	52%	51%	51%	52%	54%	57%	58%	54%
Master's degree programs	Total	2626	2689	2816	3233	3431	3840	3760	3768
	M	47%	50%	50%	50%	48%	48%	48%	47%
	F	53%	50%	50%	50%	52%	52%	52%	53%
Total initial degree programs	Total	4031	4144	4308	4787	5207	5971	5931	6402
	M	47%	50%	49%	49%	48%	46%	46%	47%
	F	53%	50%	51%	51%	52%	54%	54%	53%
Postgraduate programs	Total	30	70	98	101	85	93	90	104
	M	Niet leverbaar	63%	58%	66%	67%	57%	54%	63%
	F	Niet leverbaar	37%	42%	34%	33%	43%	46%	38%

**Transfer**, reference date October 1, 2023.

Table 5.2.5 Master's intake by origin. Transfer = intake with educational origin Tilburg University Bachelor's or Pre-Master's

	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Master intake	2103	2193	2402	2505	3073	3116	2615	2954
Of which Tilburg University Bachelor's degree	48%	40%	36%	36%	40%	41%	44%	46%
Of which Tilburg University pre-Master's degree.	17%	23%	26%	26%	27%	28%	24%	19%
Of which external	35%	37%	38%	38%	33%	31%	32%	35%

Table 5.2.6. Master's intake by origin and gender. Transfer = intake with educational origin Tilburg University Bachelor's or Pre-Master's degree

		2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Master's intake	Total	2103	2193	2402	2505	3073	3116	2616	2954
	M	44%	47%	45%	47%	47%	44%	43%	43%
	F	56%	53%	55%	53%	53%	56%	57%	57%
Of which Tilburg University Bachelor's degree	Total	1009	882	861	910	1220	1287	1156	1357
	M	48%	50%	49%	53%	47%	47%	43%	46%
Of which Tilburg University pre-Master's degree	F	52%	50%	51%	47%	53%	53%	57%	54%
	Total	361	508	635	654	838	875	616	543
Of which external	M	40%	50%	43%	46%	50%	41%	42%	40%
	F	60%	50%	57%	54%	50%	59%	58%	60%
Of which external	Total	733	803	905	941	1015	954	844	1031
	M	41%	42%	44%	43%	46%	44%	42%	40%
Of which external	F	59%	58%	56%	57%	54%	56%	58%	60%

## Employees

**Inflow:** we also report on this in [Section 7.2 Key Figures Personnel](#).

Table 5.2.7 Gender balance of inflow\* Tilburg University, as of December 31, 2023\*\*

Academic staff	F	57,5%
Academic staff	M	42,5%
Management and support staff	F	62,6%
Management and support staff	M	37,4%
Student assistant	F	67,3%
Student assistant	M	32,7%

\* Looking at the effective start date, one speaks of inflow if there is no continuous prior employment or if the employee group has changed other than from academic staff to management and support staff, or vice versa.

\*\* Percentages represent the proportion of women/men among all inflow in the year 2023. The calculation is on an FTE basis.

**Outflow:** we also report on this [Section 7.2 Key Figures Personnel](#).

Table 5.2.8 Gender balance outflow\* Tilburg University, as of December 31, 2023\*\*

Academic staff	F	48,7%
Academic staff	M	51,3%
Management and support staff	F	70,7%
Management and support staff	M	29,3%
Student assistant	F	61,7%
Student assistant	M	38,3%

\* Looking at the day before the effective dismissal date, one speaks of outflow if there is no immediate consecutive employment or the employee group has changed other than from academic staff to management and support staff, or vice versa

\*\* Percentages represent the proportion of women/men among all outflow personnel in the year 2023. The calculation is on an FTE basis.

**Promotion:** the already existing reporting on gender distribution in the various academic staff positions is used here.

Table 5.2.9 Share of women by academic staff position (UFO) within Tilburg University (in %), as of December 31, 2023\*

Full professor	31%
Associate professor	35%
Assistant professor	49%
Lecturer	55%
Researcher	70%
PhD researcher	61%

\* Academic staff figures are broken down by UFO profile. Percentage calculated based on FTE.



## 6. Impact & Partnerships



# 6. Impact & Partnerships

**Society faces increasingly complex challenges for which solutions must be found. Science can make an important contribution to this through research with societal impact. Impact is defined by NWO as: "Cultural, economic, industrial, ecological, or societal changes that are (partly) the result of knowledge and skills generated by research."**

Impact is about much more than just making knowledge from the University available to practitioners. It must be about co-creation and working in interdisciplinary teams. Today's societal challenges can no longer be solved based on one discipline. It must also be about a joint approach from the University and practice, based on equality. The way to do this structurally seems to be to form lasting partnerships between the University and practice. Breakthroughs in scientific knowledge and social interventions occur when we look for new solutions in co-creation with various collaborative partners and from different disciplines.

Tilburg University has many valuable collaborations (and based on values). The focus of these is on interdisciplinary research themes the University will additionally concentrate on in the coming years. These are related to societal challenges such as the sustainability transition, labor market, well-being & health, and broad prosperity. In addition, digitalization is an important theme that recurs in all these challenges. Technology cannot be separated from the social and societal context that both produces and uses its applications.

This chapter describes the tools we use to stimulate impactful research and describes some examples of relevant partnerships and Impact projects at Tilburg University.

## Entrepreneurship

IQONIC is Tilburg University's entrepreneurship program, and it represents and supports all aspects of entrepreneurship within the University. The focus here is on the creation of societal value. IQONIC supports and facilitates students, alumni, and researchers in translating creative and innovative ideas into promising social startups.

Key metrics:

- ◆ 23 student startups in the incubator;
- ◆ Business & impact development (introductory) interviews with 139 students and 62 researchers;
- ◆ 774 participants in Global Entrepreneurship Week;
- ◆ 60 student teams (127 students) participated in the Tilburg University Challenge;
- ◆ 30 PhD researchers participated in the Impact training program.



## Ecosystems

This year was characterized by the development of our systematic approach to strategic collaborations with community partners. We elaborated our approach in our Project-Program-Platform model, among others. In parallel, several programs and projects were developed with both current and new partners. For example, we worked intensively on Midpoint Brabant's Social Innovation Program, with funding from the Ministry of the Interior and Kingdom Relations (€12.5 million), the Province, and various municipalities and organizations. Tilburg University, and in particular the Broad Prosperity program, is involved in five of the nine projects within this program, thus contributing resources for research and education with societal impact, and a network that supports this. We also developed projects under the Higher Education Knowledge Pact. In addition, we supported several researchers in developing their impact plans and their project-based and programmatic relationships with partners, amongst others, in collaboration with the Digital Sciences for Society program.

## Broad Prosperity Program/Academic Collaborative Centers

Four University-wide academic collaborative centers were launched in 2023. These are collaborative centers in the areas of Climate & Energy, Digital Health & Mental Wellbeing, Inclusive Labor Market, and Governance and Management for Broad Prosperity. Together with Tranzo, Network for Studies on Pensions, Aging and Retirement (Netspar), the Zero Hunger Lab, and the Zero Poverty Lab, which is being established, the collaborative centers form the Broad Prosperity Program.

In 2023, much attention was paid to building the collaborative centers. Partners have been recruited (usually a combination of private and public parties) and internal interdisciplinary communities have been formed. The basis of each collaborative center is a research and development agenda drawn up in co-creation with the partners and the research community. This shapes the (partial) programs and projects that will be carried out. Meanwhile, post-doctoral researchers have been appointed at the various collaborative centers to coordinate these components, and the first results are being realized.

In 2023, the position paper Working on Broad Prosperity was published. This describes why Tilburg University places this theme at the center of its strategy and how the Broad Prosperity program aims to contribute to an inclusive, just, and sustainable society.

Together with the Province of North Brabant, Tilburg University organized the opening of the Week of Broad Prosperity on November 6, 2023; Governance and Management for Broad Prosperity; the next step. Moreover, on November 16, extensive attention was paid to Broad Prosperity during the 96th Dies Natalis of Tilburg University.

## Projects with Social Relevance

The University develops and manages projects where activities with societal relevance are realized. These projects are usually interdisciplinary in nature because the challenges being addressed cannot be answered from a single knowledge discipline. The projects not only include research, but they can also include, for example, educational and entrepreneurial activities. Consider, for example, ENGAGE.EU or the Digital Sciences for Society program.

## ENGAGE.EU

ENGAGE.EU is a consortium of nine leading European universities in the fields of business, economics, and the social sciences, aiming to provide our students with the skills and abilities required to tackle major societal challenges. ENGAGE.EU inspires active civic engagement in the present and future state of Europe - and beyond.

Some highlights from 2023 include:

- ◆ participation in several Think Tanks that focused on European funding schemes for researchers;
- ◆ participation of Tilburg University students in several ENGAGE.EU Expeditions in Vienna, Bergen, and Sofia (five students per Expedition).
- ◆ The ENGAGE.EU research community platform was launched in April 2023 and now has 350 users. The platform aims to encourage research collaborations within the alliance and does so by bringing researchers together on topics. It also organizes offline events to bring the research community together such as Think Tanks, PhD events, and Science Communication Workshops.

More information on ENGAGE with respect to education can be found in [Section 2.5 Internationalization](#).

## Digital Sciences for Society

Digital Sciences is a catalyst for the University's research themes but also of great importance to the entire University. Hence, it has become an integral part of University Strategy with the Digital Sciences for Society program. The program consists of three action lines: research, education, and collaboration. In 2023, eighteen interdisciplinary research projects with societal relevance were launched. All projects involve one or more societal partners. The decision has been made to develop new educational initiatives, such as a minor and a Master's program. Collaboration between scientists and external partners has been fostered through the Tilburg University AI Special Interest Group (TAISIG) community and meetings organized by the Digital Sciences for Society program management, among others. Finally, the network of external partners has been expanded.

## Collaboration Tilburg Municipality

On July 11, 2023, Tilburg University and the Tilburg Municipality jointly adopted an action plan for a co-creative research program in the field of Broad Prosperity in the Local Communities and Broad Prosperity in Business. This research program is part of the agreements between the Municipality and the University to take collaboration to an even higher level. In this way, the parties contribute to Tilburg Knowledge City and contribute to the transfer to grow from a city with a University to a University city.

Through the research program, the University and the Municipality will, in the next five years, invest in finding scientifically based answers and solutions to societal challenges in our city, villages, and region. These include transitions in climate and energy, digitalization, mobility, health, labor market, and social security.

Broad Prosperity is central to this thinking and action, bringing together multiple disciplines and areas of expertise. Under the umbrella of the two programs Broad Prosperity in the Local Community and Broad Prosperity in Business, we will be starting with a number of themes. The basis for this lies in the 2022-2026 agreement *Meer voor elkaar* (Getting More Done) and the University's Strategy: Weaving Minds & Character.

Part of the collaboration includes the appointment of the first city professor in the Netherlands. The city professor will boost the strategic collaboration relationship between the University and the Municipality.

Labor market expert and Full Professor Ton Wilthagen is the first in the Netherlands to hold the position of city professor. In his new role, he is general liaison between the Tilburg Municipality and the University. In addition, from Tilburg University and the Municipality—and with other partners—he will search for innovative solutions to challenges on the labor market within Tilburg (and the region).

## Collaboration in the Region: Midpoint Brabant

Tilburg University is a member of the board of this regional development corporation.

The collaborating parties in Midpoint Brabant have developed an action program for the period 2023-2027 with the following themes:

- ◆ Increasing the resilience of SMEs in Central Brabant through smart and sustainable business.
- ◆ Capitalizing on the unique regional knowledge profile of people, behavior, and society with social innovations.

To make this possible, we are committed to developing talent and strengthening the business climate in Central Brabant.

## MindLabs

MindLabs is a partnership of knowledge institutions (Tilburg University, Fontys University of Applied Sciences, and ROC Tilburg), governments, companies, social institutions, and startups focused on the development of human-centered AI. In 2023, MindLabs moved from the Deprez Building in the Spoorzone to a brand new building across from Central Station, next to the LocHal. In the building, the University rents lecture halls, offices, and space for four research labs. 2023 was marked by the move, preparation for the opening of the building, and the commissioning of the labs. Nine new partners also joined MindLabs last year. The building is a magnet for events (70) and meetings, many of them by and for Tilburg University colleagues and students.

In 2023, MindLabs submitted and was awarded a partial proposal within the framework of the Broad Prosperity RegioDeal. MindLabs focuses on two tracks: 1) the further development of the Spoorzone as an innovation district and 2) the development of knowledge about (the applications of) Virtual Humans in interdisciplinary (research) projects.

## Good Practices: Research Projects with Impact

The Tilburg University Impact Awards are presented annually to three projects that have societal impact in an innovative way and provide a great insight into impactful Tilburg University research. These are just examples of the many research projects with societal relevance that Tilburg University conducts together with its partners. These are published regularly in the Tilburg University Magazine. This is Tilburg University's online magazine about the University's education and research and their impact on society.

The projects submitted for the Impact Award were judged by Jantine Schuit (vice rector magnificus) together with the two external jury members Esmah Lahlah (Tilburg Municipality alderwoman), and Natasja Leijser (president of VNO-NCW Midden-Brabant).

Diana van Hout's research project won this year's Tilburg University Impact Award. The research focuses on improving legal aid in tax cases for poor and impecunious citizens in the Netherlands. "What we like about this entry is how a scientific article was the start of a hugely impactful movement. The fact that it became part of the coalition agreement and that the association of tax lawyers itself contacted Diana speak for this. This project is an example of how to make long-term, tangible impact with scientific research through the collaboration of different parties. The spin-off has been very large and means a lot to less affluent citizens."

Gercoline van Beek's PhD research (TSB), *Mea culpa*: The complexity of financial problems among probation clients (in collaboration with Dike van de Mheen and Vivienne de Vogel), was the second nominee for the Impact Award. This research focused on the complexity of financial problems among offenders. Early, systematic, and structural collaboration is needed to effectively address delinquent debt, the research showed. The research findings have been widely picked up from research, education, practice, media, and politics and have already led to important steps toward improvement.

The third nominee for the Impact Award, Rebecca Bogaers, focused her research, conducted together with a broad team from TSB, TSHD, and the Ministry of Defense, on the stigma on mental health issues within the Dutch Armed Forces. The results of this research were immediately taken up by the Dutch Armed Forces. Among other things, a workshop was developed for executives, an e-learning for employees, and funding was made available to further explore destigmatizing interventions.





## 7. Campus & Community



# 7.1 Human Resources

Tilburg University aims to be an inspiring community where the core values *Caring*, *Curious*, *Connected*, and *Courageous* are central and to which our employees feel connected. A community where you can work and learn in a safe environment with attention to the well-being of our employees. Where you can develop your talents and strengthen your personal leadership. To realize this, in 2023, several steps were again taken within the strategic themes: Use (y)our Talents!, (Connected Leading and Recognition & Rewards), social safety, D&I, and well-being. In addition, great strides were made in creating job opportunities for employees within the labor participation group. Finally, this year we realized the rollout of the new sustainable mobility policy.

## Use (Y)our Talents!

Talent and (personal) leadership development are the foundation for our University. We invest heavily in employee development, and we recognize and value the diversity of talents working with us. In 2023, some great milestones from the Use (Y)our Talents elaboration note are worth noting:

1. *Run the business* initiative: now more than 700 people have received their own strengths profile. Most of the training programs organized from Connected Leading were well attended. There is a lot of interest in (personal) leadership and talent development.
2. *Change the business*: pilot Strategic Personnel Planning (SPP). During an SPP program, we integrate business processes with the strategic aspect: what does our Division/Department/School of the future look like and what does that future require of us and our employees? The evaluations of this pilot by several Schools and Divisions were very positive.
3. A new leadership program, Leading Through Values, was developed. The program is based on the University's four core values. In the program, leaders can further develop their skills and behaviors regarding the themes of personal leadership, social safety, Recognition & Rewards, and well-being. In the fall of 2023, we selected an external party to deliver the program (TIAS), allowing the first groups to begin in the first quarter of 2024.
4. With Use (y)our Talents, we aim to integrate new initiatives into daily (HR and other) practice. This year, we worked together on the following themes.
  - ◆ Issues from Recognition & Rewards were incorporated into the SPP and the leadership program.
  - ◆ Schools described academic career paths or emphases.
  - ◆ AS, HR, and LIS have been working together on a vision for Team Science, Impact, and Open Science.
  - ◆ HR and M&C communicate the changes in a positive, engaging way.
  - ◆ HR and AS have been jointly involved in renewal of professor, faculty and PhD policies.



## A Safe Environment

Social safety (as mentioned earlier in Section 2.3 Attention to Student Well-being; this topic also concerns us regarding employees) and D&I are both a major focus within our 2022-2027 Strategy: Weaving Minds & Characters. Based on a clear vision of social safety, concrete plans for the coming years were drafted in an implementation memorandum adopted early this year. This year, the first activities from this memorandum were rolled out and will continue into 2024. The main focus was on activities to increase awareness of the subject of social safety by means of training sessions for all employees, as well as for confidential advisors (contact persons). In 2024, this will be followed up in the form of theater performances. In addition, the focus in 2023 was on establishing a safety network. Important steps have been taken, and we will continue this in 2024.

D&I remains a major focus as in previous years. A tour of all Schools took place in 2023 to gather input on the theme of D&I. A start was also made to broaden our approach to D&I, from a focus on gender to a more intersectional view, in order to address overlapping forms of inequality simultaneously. To this end, a D&I project leader has been appointed whose assignments include developing a vision for D&I in line with the National Action Plan and developing policies for our staff and students. This work will be continued in 2024. The vision will be based on the five dimensions of D&I by the Economic & Social Council (*SER*; gender, age, LGBTQ+, ethnic-cultural background, and physical diversity and neurodiversity) and focuses integrally on students, staff and education & research.

The range of training courses designed for these topics last year were also successfully deployed throughout the organization in 2023 and will, therefore, continue in 2024. Examples include Active Bystander training and a training course to recognize subconscious bias.

In 2023, we see a positive trend in the number of female full professors (31%), associate professors (34%) and assistant professors (48%).

Table 7.1.1 Target numbers of female full professors

	Target	Percentage on Dec. 31, 2023	
Tilburg University	28%	28%	31,4%
TiSEM	21%	21%	16,4%
TLS	30%	30%	33,4%
TSB	37%	37%	52,3%
TSHD	45%	45%	42,4%
TST	25%	25%	34,1%

## Community & Well-being Employees

Vital, healthy, and happy employees contribute to the realization of our common organizational goals. Therefore, Tilburg University supports the well-being and sense of reward of its employees. Our definition of well-being is, as established in 2023: "Being in balance on a physical, mental, and social-emotional level and/or, in case of imbalance, the ability, independently or by asking for support, to regain this balance in a sustainable way in order to function well within one's study, work, or personal life." We believe it is important for students and staff to feel good and be able to take control of their own well-being.

We already engage in a lot of well-being promotion. However, increased well-being issues in 2023 called for a reassessment of the activities we offer. Are we doing the right things and are we doing things right? We are looking for a sustainable solution and focus on making our offer better known, so that, in 2023 and beyond, we can make a transition to a more preventive approach and creating the conditions for well-being.

In addition, various new facilities were again offered in 2023, such as the webinar Control Your Money, the possibility of individual budget coaching, the periodic occupational health examination, and the second version of the Inspire (Y)ourself week. Ongoing activities that once again took place in 2023 include the Golden Rules, Health & Lifestyle program, deployment company counselor, and offering an extensive range of training programs and coaching. The campus tours led by our historian were also well attended again this year.

The absenteeism rate decreased slightly compared to last year (2022: 3.69%, 2023: 3.25%). Absenteeism among support staff is slightly higher than last year (2022: 4.72%, 2023: 4.91%). For academic staff, the rate decreases (2022: 2.91%, 2023: 2.01%). However, absenteeism is below the level of the entire education sector in 2023, which was 5.55% (source: *Zorg van de Zaak*). Absenteeism supervision at the various levels is secured within the organization and is carried out in cooperation with the occupational health and safety service. Regular consultation takes place between management, HR, and professionals of the occupational health and safety service. Absenteeism and vitality will also be a subject for managers and HR in the coming year, especially for the support Divisions.

## Participation Jobs

As a University, we are committed to providing job opportunities to employees with various work abilities. In 2023, the focus was on creating jobs for highly skilled candidates with work disabilities to support academic staff, also with the goal of reducing the workload of academic staff.

In addition, investments were made in further stimulating and enthusing Schools and Divisions to create jobs for the target group in knowledge sharing, in increasing a base of support, and in guidance/job coaching. Tilburg University now has three permanent job coaches who physically work on the Tilburg University campus through Employer Service Point Midden-Brabant for the guidance of both the participation employee and the buddy/manager.

Thanks to this effort, Tilburg University had 77 participation jobs In 2023, spread across virtually all Schools and Divisions. This means that 79% of our mandatory job quota will have been realized by the end of 2025, putting us ahead of other universities. A great result that Tilburg University is proud of. Our ambition is to continue to grow to 90 participation jobs by the end of 2025, in accordance with the statutory job quota government employers.

## Sustainable Mobility Policy

The policy memorandum on sustainable mobility was adopted by the EB at the end of 2019. The goal is a stepwise reduction of CO<sub>2</sub> emissions due to mobility to ultimately zero. Employee commuting and student commuting account for the lion's share of Tilburg University's CO<sub>2</sub> footprint.

As of January 1, 2023, new regulations for reimbursement of commuting expenses for employees came into effect. The basic principle is that the University provides reimbursement only for sustainable commuting. Employees are provided with an NS business card when they use public transportation. If they come to work on foot or by bicycle, they receive a bicycle/walking allowance of €0.21 per kilometer. For (current) employees for whom cycling or public transport is really not an option, for example, because good public transport is not available, there is a transitional arrangement. These employees can continue to use the tax-exchange of the employment conditions Options Model for reimbursement.

To further promote and facilitate sustainable commuting, bicycle regulations have been expanded, particularly for e-bikes, and work is underway to improve campus facilities for cyclists. New opportunities for sustainable travel are also being explored, such as ride-sharing, shared transportation, and e-lease, and discussions are being held with other parties in the city to further improve connections to public transportation.

## Ancillary Activities

In recent years, Tilburg University has invested heavily in the registration, publication, and monitoring of ancillary activities. In accordance with the Sectoral Scheme Covering Ancillary Activities, all employees and (endowed) professors not in paid employment are obliged to obtain permission from the University for their ancillary activities and to register these ancillary activities (or the lack thereof) digitally. Ancillary activities are automatically published on the scientist's academic profile page. This eliminates the risk of inconsistencies.

Annually, scientists, EB members, and Directors receive an e-mail in the spring requesting them to check their registration of ancillary activities, update it if necessary, and sign the statement that the registration of their ancillary activities is up to date (see also the ancillary activities of the **Executive Board** and **Board of Governors** in the Appendix of this Annual Report). In 2023, more than 88% of the target group will have signed the statement. In addition, an annual internal audit takes place in which partial observations and data analyses are used to check for correct, complete, and timely registration. Various actions are taken as a result of the audit. For example, a manual has been prepared for employees to help them register ancillary activities. For Deans, managers, and HR advisors, a handbook has been prepared for the approval of ancillary activities. An audit also took place in 2023.

Through these various initiatives, Tilburg University is able to carefully contribute to societal accountability and provide transparency about ancillary activities of our scientists. However, ancillary activities continue to require our continuous attention. Nationally, too, there is much attention to this topic.

## 7.2 Key Figures Personnel

The figures below refer to active salaried employees at Tilburg University.

Table 7.2.1 Staffing and personnel charges Tilburg University (in FTE and %), as of December 31

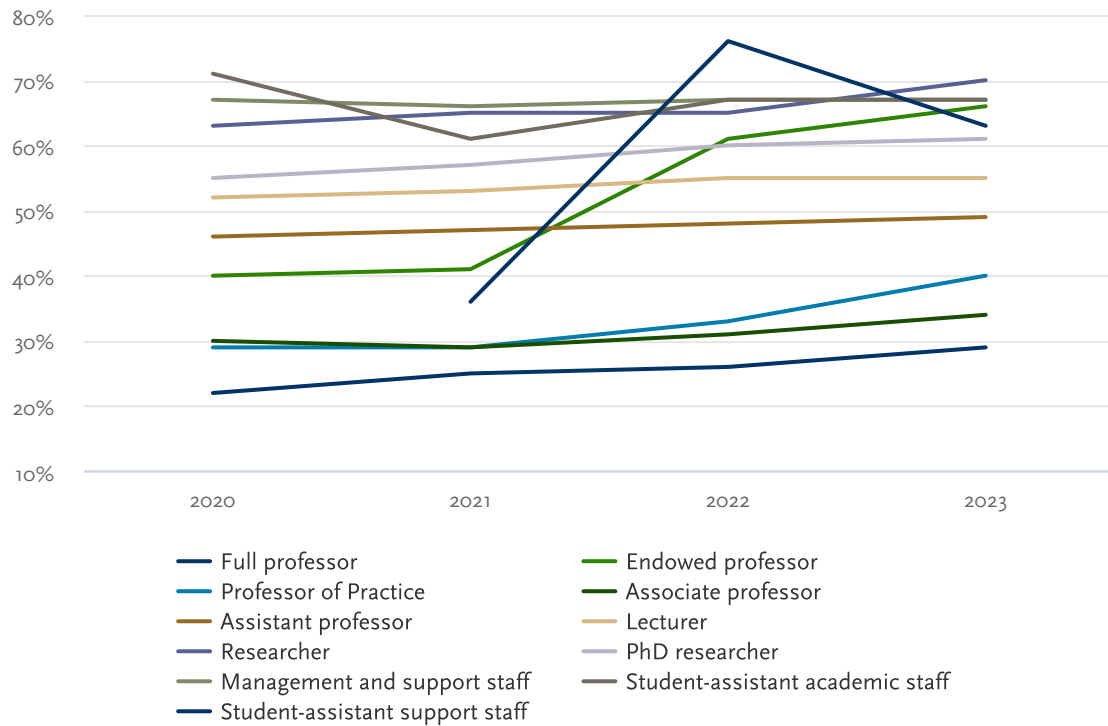
	2020		2021		2022		2023	
Academic staff	1.084,2	57%	1.102,3	56%	1.159,4	55%	1.295,0	56%
Management and support staff	772,0	40%	819,3	41%	880,4	42%	964,4	41%
Student-Assistant	54,2	3%	54,6	3%	60,5	3%	64,6	3%
<b>Total</b>	<b>1.910,4</b>	<b>100%</b>	<b>1.976,2</b>	<b>100%</b>	<b>2.100,3</b>	<b>100%</b>	<b>2,324,0</b>	<b>100%</b>
Total personnel charges (in million €)	175,0		187,0		202,0		237	

Table 7.2.2 Staff composition by position within Tilburg University (in FTE and %), as of December 31

		2020		2021		2022		2023	
Academic staff*	Full professor	151,6	14%	144,5	13%	143,2	12%	151	12%
	Endowed professor	10,2	1%	9,9	1%	15,8	1%	13,1	1%
	Professor of practice	0,7	0%	0,7	0%	0,6	0%	0,5	0%
	Associate professor	109,2	10%	114,3	10%	129,7	11%	136,9	11%
	Assistant professor	270,7	25%	275,8	25%	320,1	28%	359,4	28%
	Lecturer	147,8	14%	197,2	18%	203,0	18%	215,4	16%
	Researcher	102,9	9%	88,9	8%	87,7	8%	118	9%
	PhD researcher	291,2	27%	271,2	25%	259,4	22%	300,7	23%
			1.084,2	100%	1.102,3	100%	1.159,4	100%	1295
Management and support staff	Management and support staff	772,0	100%	819,3	100%	880,4	100%	964,4	100%
		772,0	100%	819,3	100%	880,4	100%	964,4	100%
Student-Assistant*	Student assistant academic staff	54,2	100%	53,2	97%	51,5	85%	55,7	86%
	Student assistant management and support staff			1,4	3%	9,0	15%	8,9	14%
		54,2	100%	54,6	100%	60,5	100%	64,6	100%
<b>Total</b>		<b>1.910,4</b>	<b>100%</b>	<b>1.976,2</b>	<b>100%</b>	<b>2.100,3</b>	<b>100%</b>	<b>2324</b>	<b>100%</b>

\* Academic staff and Student-Assistant figures are broken down by employee subgroup and UFO profile.

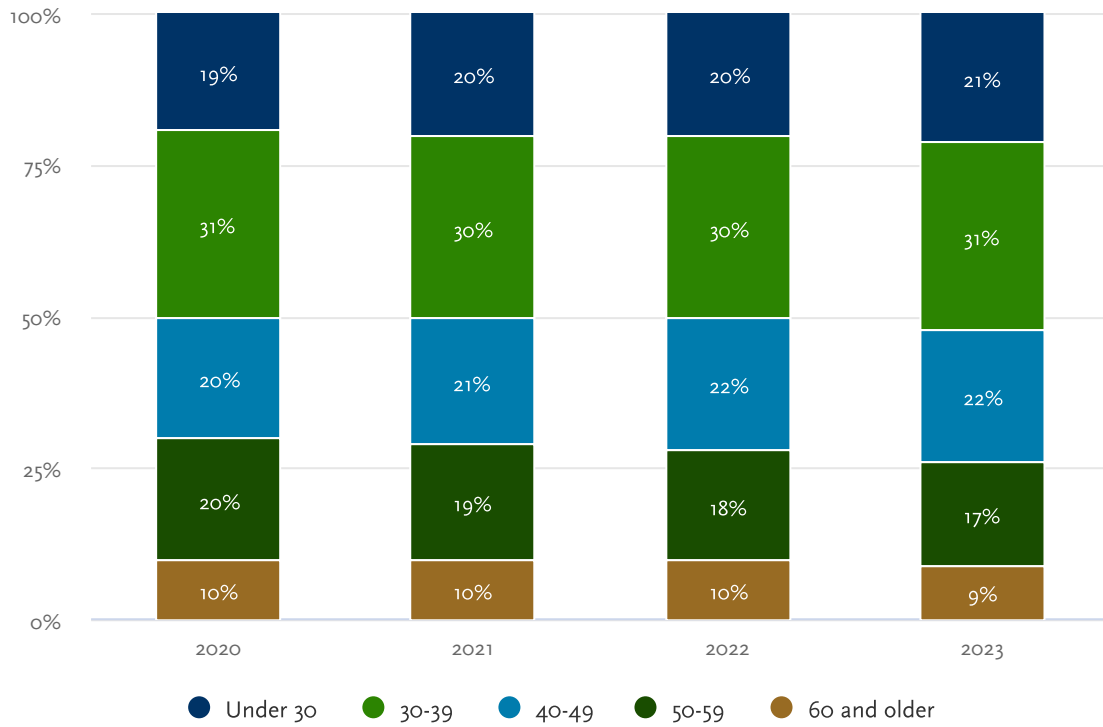
Figure 7.2.1 Share of women by position within Tilburg University (in %), as of Dec. 31.



Note. Figures for academic staff and student assistants are broken down by employee subgroup and UFO profile. Percentage calculated based on FTE.

For all scientific positions, the proportion of women has grown in recent years. Among PhD researchers, 61% are women. Among full professors, 31% are women (among regular full professors, 29% are women; among endowed professors, 66% are women). With this, Tilburg University has achieved its target of female full professors for 2025. We see the higher up the academic ladder, the smaller the share of women. Within the framework of D&I, steps continue to be taken to promote the share of women across the board, with specific attention to the number of female associate and full professors. Attention is also being paid to other aspects in the area of D&I

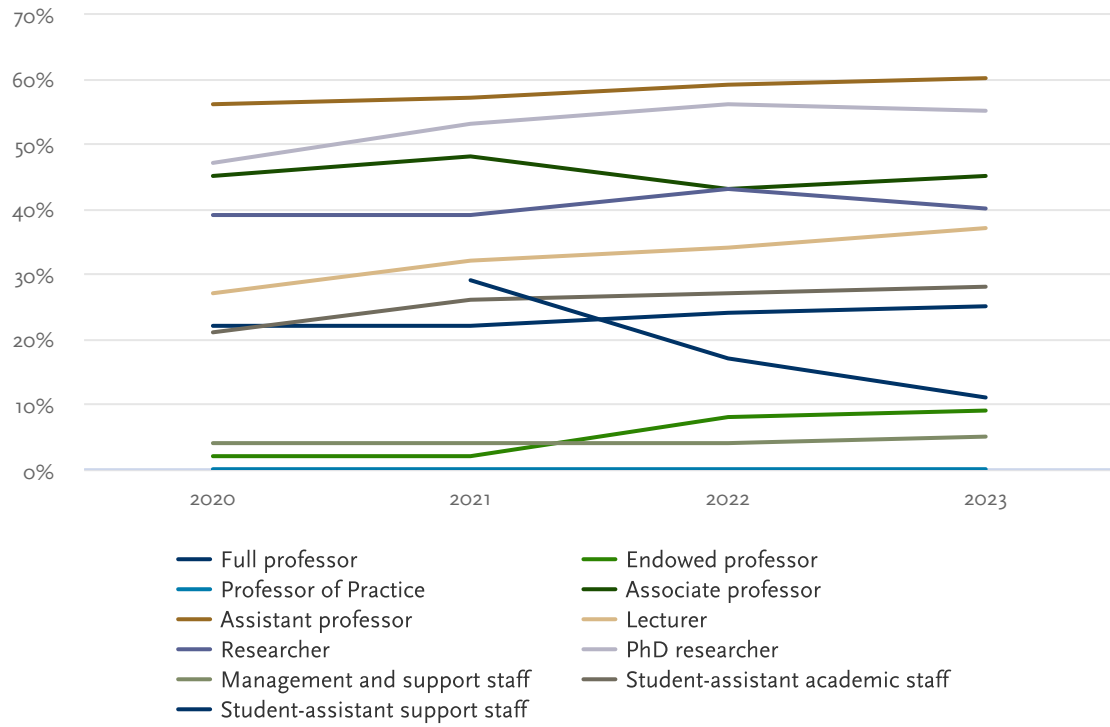
Figure 7.2.2 Age structure of Tilburg University staff (in %), as of Dec. 31.



Note. Staff includes academic staff, management and support staff, and student assistants. Percentage is calculated based on FTE.

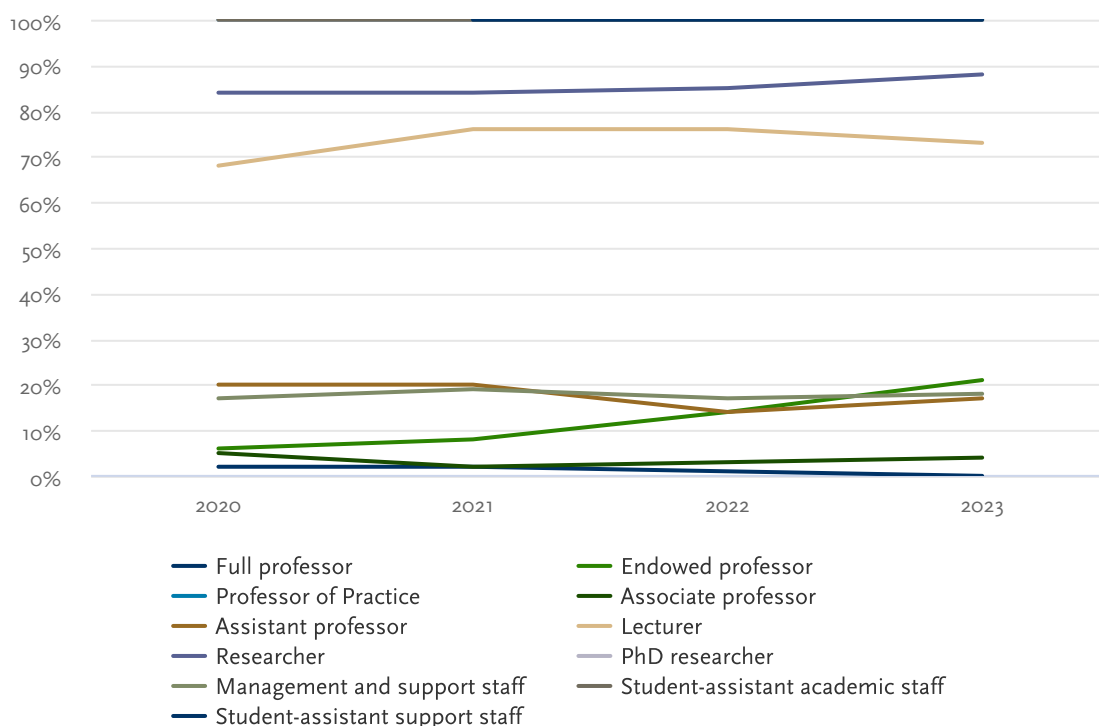


Figure 7.2.3 Share of internationals by position within Tilburg University (in %), as of Dec. 31.



Note. Figures for academic staff and student assistants are broken down by employee subgroup and UFO profile. Percentage calculated based on FTE.

Figure 7.2.4 Share of temporary employment contracts by position within Tilburg University (in %), as of Dec. 31.



Note. Figures for academic staff and student assistants are broken down by employee subgroup and UFO profile. Percentage is calculated on an FTE basis. Employees in the Tenure Track category (assistant professor job group) are categorized with permanent employment contracts.

Within the job groups of full, associate, and assistant professors as well as within the management and support staff, we see that the proportion of contracts for an indefinite period of time has remained fairly constant over the past four years. Within the lecturer and researcher job groups, we see relatively more temporary employment contracts.

In 2023, the proportion of lecturers on fixed-term contracts decreased slightly (76% in 2022; 73% in 2023). The temporary workforce of lecturers is an important point of attention, partly in relation to the new CAO. We will make agreements with the Schools and the Labor Representation Board on the temporary workforce.

Table 7.2.3 Incoming\* staff Tilburg University (in FTE and %), as of December 31

	2020		2021		2022		2023	
	Inflow	% Inflow	% Inflow	% Inflow	% Inflow	% Inflow	% Inflow	% Inflow
Academic staff	205.8	19%	186.8	17%	229.7	20%	289.9	22%
Management and support staff	115.0	15%	121.4	15%	149.9	17%	176.8	18%
Student-Assistant	72.9	134%	76.8	141%	85.7	141%	89.3	138%
<b>Total</b>	<b>393.7</b>	<b>21%</b>	<b>385.0</b>	<b>20%</b>	<b>465.3</b>	<b>22%</b>	<b>556.0</b>	<b>24%</b>

\* Looking at the effective start date, one speaks of inflow if there is no continuous prior employment or if the employee group has changed other than from academic staff to management and support staff, or vice versa. The definition of inflow was revised in 2023, which causes the figures to not quite match those in reports from previous years. The inflow rate is expressed as a percentage of the total FTE in the same position on December 31 of the year in question.

Table 7.2.4 Incoming staff by position within Tilburg University (in FTE and %), as of December 31

		2020		2021		2022		2023	
		Inflow	% Inflow	Inflow	% Inflow	Inflow	% Inflow	Inflow	% Inflow
Academic staff*	Full professor	3.1	2%	2.7	2%	6.4	4%	4.0	3%
	Endowed professor	0.0	0%	0.4	4%	1.2	8%	0.0	0%
	Professor of practice	0.0	0%	0.0	0%	0.0	0%	0.1	20%
	Associate professor	3.9	4%	3.6	3%	4.0	3%	5.9	4%
	Assistant professor	50.2	19%	33.1	12%	55.0	17%	61.6	17%
	Lecturer	38.7	26%	78.1	40%	59.8	30%	54.8	25%
	Researcher	50.7	49%	29.6	33%	36.5	42%	55.1	47%
	PhD researcher	59.2	20%	39.3	15%	66.8	26%	108.4	36%
		205.8	19%	186.8	17%	229.7	20%	289.9	22%
Management and support staff	Management and support staff	115.0	15%	121.4	15%	149.9	17%	176.8	18%
		115.0	15%	121.4	15%	149.9	17%	176.8	18%
Student-Assistant*	Student assistant academic staff	72.9	134%	75.4	142%	74.5	144%	82.6	148%
	Student assistant management and support staff			1.4	100%	11.2	124%	6.8	76%
		72.9	134%	76.8	141%	85.7	141%	89.3	138%
<b>Total</b>		<b>393.7</b>	<b>21%</b>	<b>385.0</b>	<b>20%</b>	<b>465.3</b>	<b>22%</b>	<b>556.0</b>	<b>24%</b>

\* For academic staff and student assistants broken down by employee subgroup and UFO profile.

Table 7.2.5 Outflow\* staff Tilburg University (in FTE and %), as of December 31

		2020		2021		2022		2023	
		Outflow	% Outflow	Outflow	% Outflow	Outflow	% Outflow	Outflow	% Outflow
Academic staff		162.0	15%	159.5	15%	156.2	14%	159.5	12%
Management and support staff		77.3	10%	89.0	11%	89.1	10%	93.7	10%
Student-Assistant		63.8	119%	78.5	144%	86.2	142%	90.9	140%
<b>Total</b>		<b>303.1</b>	<b>16%</b>	<b>327.0</b>	<b>17%</b>	<b>331.5</b>	<b>16%</b>	<b>344.1</b>	<b>15%</b>

\* Looking at the day before the effective date of dismissal, outflow refers to when there is no immediate subsequent employment or the employee group has changed other than from academic staff to management and support staff, or vice versa. The definition of outflow was revised in 2023, which causes the figures to not quite match those in reports from previous years. The outflow rate is expressed as a percentage of the total FTE per individuals in the same position on December 31 of the year in question.

Table 7.2.6 Outflow of staff by position within Tilburg University (in FTE and %), as of Dec. 31

		2020		2021		2022		2023	
		Outflow	%	Outflow	%	Outflow	%	Outflow	%
Academic staff*	Full professor	14.2	9%	9.2	6%	7.8	5%	8.5	6%
	Endowed professor	0.0	0%	0.2	2%	0.3	2%	1.0	8%
	Professor of practice	0.2	40%	0.0	0%	0.1	17%	0.2	40%
	Associate professor	8.7	8%	10.0	9%	6.0	5%	9.1	7%
	Assistant professor	18.9	7%	23.8	9%	17.6	6%	17.6	5%
	Lecturer	30.9	21%	33.7	17%	46.6	23%	33.7	16%
	Researcher	39.6	39%	36.0	41%	26.6	30%	31.9	27%
	PhD researcher	49.5	17%	46.6	17%	51.2	20%	57.5	19%
		162.0	15%	159.5	15%	156.2	14%	159.5	12%
Management and support staff	Management and support staff	77.3	10%	89.0	11%	89.1	10%	93.7	10%
		77.3	10%	89.0	11%	89.1	10%	93.7	10%
Student Assistant*	Student assistant academic staff	63.8	119%	78.5	144%	79.5	154%	84.4	151%
	Student assistant management and support staff					6.7	75%	6.5	73%
		63.8	119%	78.5	144%	86.2	142%	90.9	140%
<b>Total</b>		<b>303.1</b>	<b>16%</b>	<b>327.0</b>	<b>17%</b>	<b>331.5</b>	<b>16%</b>	<b>344.1</b>	<b>15%</b>

\* For academic staff and student assistants broken down by employee subgroup and UFO profile.

In 2023, the inflow rate is again well above the outflow rate. This is especially reflected in the job categories assistant professor and PhD researcher. This is partly the effect of the investments in Sector Plans and the Administrative Agreement.

Within some academic staff job categories we see relatively high inflow and outflow rates, such as lecturer and researcher. Discussion about the temporary workforce of lecturers is ongoing. There is growing attention to recruitment and retention of (female) staff.

# 7.3 Facility Management

## Campus & Facilities

In 2023, hard work continued on the various projects included in the Campus Vision 2040. Our campus now extends to the railroad zone. This year, both Mindlabs and Deprez Building were inaugurated. At the end of 2021, the Knowledge Quarter area vision was adopted. Under the direction of the municipality, the area vision is now being further developed into a structural vision and urban development sub-plans. The area vision describes the future image of the area between the Warandebos and the Ringbaan West. An image in which our University has an emphatic role. Not only through new building and renovation on the Warandelaan but also the expansion and renewal of the Sports Center, the redevelopment of the Meerkoldreef, and contributing to the realization of student housing. We are working with Tilburg Municipality on the concretization of our projects in the Knowledge Quarter area. Based on internal and external developments, the future need for space combined with a stabilization of enrollment is also being considered to adjust the long-term housing plan

We are working from our new Campus Vision towards a progressive role in sustainability and circularity. A construction method that we will expand in the coming years, and which will form the foundation for the further development and renovation of our buildings and sites. In 2023, for example, the new Marga Klompé Building was realized entirely according to the principles of circularity. The building was occupied in early 2024. In addition, in 2023 we realized a successful Vending tender that took a clear step towards further sustainability on campus.

We still see high prices in the construction sector; high energy prices and long delivery times still prevailed in 2023. This development is expected to continue in the coming years, forcing us to take a critical look at the future and how we will develop and realize our real estate projects. We strive for energy reduction and do so not only in the form of our own generation and energy-reducing systems, but also, for example, in more limited opening of buildings and better utilization of buildings. In 2023, more and more attention was paid to sharing the office environment and the movement toward activity-based working. We also committed to a more balanced use of education spaces. In 2023, the Restaurant kitchen and the entire Montesquieu Building were off gas. In addition, we installed solar panels on the roof of Library Building.

Finally, with the EB and the University Council, we adopted the new risk assessment and evaluation. The new crisis management policy was also adopted and the ERO policy was revised and implemented.

## Sustainability Hospitality & Vending

About 70% of the meals and banqueting sold are now vegetarian. With a good range of high-quality and also tasty products, we see this sustainable movement emerging naturally. Customer satisfaction with the quality of the products is high and the products are well appreciated.

In 2023, vending machines, our hot beverage and snack machines, were renewed after a European tender. We were steering sustainability-consciously towards less sugar and salt, but at the same time, towards high-quality coffee and tea. All machines contain freshly ground beans, and packaging materials are reduced to a minimum. Among other things, single-use plastics were further reduced. This makes us the first university with reusable cups in the automatic cup dispensing coffee machines for students. We managed to keep the coffee price almost the same. All coffee vending machines are equipped with plant-based milk after this tender.

## Sports, Exercise, and Well-being

The plan is to renovate and expand because of the high pressure on facilities. A survey of users had a high response rate, making it representative of the entire university community. The results were discussed with the EB and participation parties and provided input for the desired program, the location of the new to be developed sports building and the membership fees people are willing to pay. A third sports hall, double the fitness, a swimming pool, cross-fit, and padel possibilities.

Earlier in 2022, we established together that we would leave the old location of the current Sports Center for new construction at a different site. A location with more space to properly accommodate the new building program. We will use the proceeds from the old location to cover the new building program.

We are working with Tilburg Municipality on a final location study that should lead to the final location in early 2024. We do this in combination with a substantial task for expansion in student housing. Together with the field associations, we are also investigating new locations where added value can be found in collaboration with public associations, among others.

## Student Housing

In 2023, we continue to work on this issue with collaborating parties. Together with the municipality, we expand the housing task in a joint covenant, but we also see that developments are not fast enough yet. We are dependent on vacant land positions or buildings in the city and the willingness of the municipality to license them for conversion to student housing.

Two of our own land positions are identified in the Campus Vision for future realization of student housing (Meerkoldreef and Olympia). We saw slight increase in the city in 2023, and also realized (progress on) other initiatives such as the landlady initiative, room swaps, and flexible living.



## 7.4 Digitalization

The year 2022 was marked by hybrid working and further optimization of services. In 2023, further direction was given in relation to digitalization of the domains of Education, Research, and Business Operations. The Tilburg University - Forwards Digitally plan was also developed.

Based on the Tilburg University - Forwards Digitally plan, a roadmap for the years 2023-2027 has been drawn up. The roadmap focuses (among other things) on making strategic choices and policy development, desired governance and necessary organizational structure, organizational development, the necessary culture and working method changes, and technology choices to be made under architecture in which harmonization and standardization play a prominent role. The main goal is to use digitalization to make the domains of Education, Research, and Business Operations more flexible and more agile and to innovate better and faster.

An important milestone in 2023 was achieved through the creation of the IT Board for Tilburg University. Based on the insightful portfolio regarding the domains of Education, Research, and Business Operations, Tilburg University is able to make clear choices and prioritize which preliminary studies, programs, and projects in the field of digitalization should be worked on.

In 2023, a different way of working was initiated by embracing Agile thinking within LIS.

An important and ongoing focus for Tilburg University is to continue to increase digital resilience and digital maturity. Within Tilburg University, awareness is being worked on through awareness campaigns and targeted training for employees and students. Expansion of services such as multi-factor authentication (MFA) and identity and access management are important milestones. Important steps were taken to further professionalize business continuity management through crisis management and contingency plans, participation in the large-scale OZON 2023 program within the education sector, and related training courses. A substantial number of processes were introduced and tightened in the areas of incident, problem, configuration, and change management. The subject of digital resilience and digital maturity will remain high on the agenda for Tilburg University in the coming period.

The IT organization made significant contributions to new building and renovations, answering and resolving user questions and incidents, further expanding audiovisual capabilities in lecture halls and meeting rooms, addressing legacy issues in order to simplify the ICT landscape, revamping the images of student workstations, setting up and using cloud solutions, accelerating in the software development area through deliberate technology choices, and adopting agile working.

The IRAP program was launched in 2022 and is nearing its final phase. In 2023, the technical foundation was put in place and the replacement of the current data warehouse environment has begun. Source data for Education, Research, and Business operations have been significantly unlocked and made available through dashboards. In November 2023, the IRAP was launched and made available to the organization. From then on, the data was available for internal steering, decision-making, accountability, site visits, and accreditations. In this way, IRAP makes an important

contribution to maximize the use of available data. Preparations have also begun for the completion of the program and transfer to the line organization, which will take place before the summer of 2024. The structural embedding assumes multidisciplinary collaboration under the policy responsibility of F&C. A team has been formed that should be able to independently manage, expand, and continue to develop the products.

With different student groups, we have quarterly discussions about the developments going on within the IT domain related to education and research.

## Education Support

Hybrid education is increasingly taking shape, and through the ICT infrastructure, this is being supported more and more. Important steps have been taken in increasing the number of assessment workstations, which has resulted in more capacity so that students and lecturers have more opportunities for digital assessments. With the introduction of the ANS package, grading the digital exams is also becoming less intensive for lecturers.

## Research Support

The Tilburg University Digital Competence Center was further developed, the composition of the interdisciplinary team of specialists was expanded and the adoption of agile working took place. Support was provided on digitalization issues from researchers with themes such as data management, research software engineering, offering ICT solutions in a broad spectrum, increasing open-access publications, and providing training.

Following final decision-making, the actual implementation of the Research Infrastructure program was initiated at the Tilburg University level. The program includes five components; namely Research Data Management, Research IT, Tilburg University Labs, Research Community Tilburg University+, and Research Support. The program organization has been set up (steering committee, program manager, and staffing) and the first projects have started. All components are being developed and implemented in close collaboration with researchers from all Schools.

## Library

The library is a vibrant environment where students can meet but also study in peace and where we welcome hundreds of visitors every day. The digital data collection is renewed and/or expanded each year in consultation with the Schools so that proper use can be made here by lecturers, researchers, staff, and students.

The Brabant Collection acquired the Pennings Collection, a wonderful addition to the already existing collection. In collaboration with partners, the *Beeldmix* exhibition and AEB Tagung was organized.

## Information Security

Tilburg University has developed and will continue to develop activities to optimize information security. External threats continue to increase, and the open nature of our organization means we remain vulnerable, which calls for additional efforts to optimize secure information management. These include technical measures, for example aimed at further access security of physical locations and/or increasing our resilience in ICT, such as not only the further implementation of MFA but also

activities in the field of awareness among our students, researchers, and other employees. Periodic awareness campaigns, including safe working training sessions, contribute to knowledge and awareness of information security among our staff and students. In 2023, a large proportion of employees completed the training. The last organizational units will be invited in the first quarter of next year. Staffing in the area of awareness has also been expanded so that an acceleration and improvement can be made in this area.

# 7.5 Education, Conduct, and Integrity Complaints and Disputes

Tilburg University has several officers and committees to which students and employees can turn with a complaint, objection, or appeal, namely:

- ◆ Central Disputes and Complaints Desk, for the benefit of:
  - Complaints;
  - Appeals to the of Examination Appeals Board (*CBE*);
  - Objections to the Objections and Appeals Advisory Committee (*CABB*);
- ◆ Complaints Committee for Aberrant Behavior;
- ◆ Employee Disputes Committee;
- ◆ Employees and student Ombuds officer;
- ◆ Research Integrity Committee (*CWI*).

Each point of contact is explained in more detail below. More information can be found on the [Conduct and integrity | Tilburg University](#) website here.

## Central Disputes and Complaints Desk

The Central Disputes and Complaints Desk (*CLGK*) is the facility where students and stakeholders can seek advice on procedures and where they can submit complaints, appeals, and objections, and can be found through [Central Disputes and Complaints Desk | Tilburg University](#). The Desk functions as a front office; complaint handling is mainly done by directors of Divisions and heads of education offices; handling of appeals and objections is done by the *CBE* and the *CABB*. The Complaints Desk is managed by the deans of students (*AS*) and the Objections and Appeals desk by Legal Affairs (*ES*).

The Complaint Desk can be reached at [tilburguniversity.edu/complaint](https://tilburguniversity.edu/complaint). Students will receive an acknowledgement stating who will investigate the complaint and that they will receive a response to their complaint within six weeks. The person handling the complaint may explain the complaint and students may be heard. Sometimes students are invited to a personal interview as a result of their complaint. Students may also be referred to another agency depending on the content of the complaint. The purpose of the complaint procedure is that students are heard and receive an adequate response to their complaint. In addition, complaints are used as a tool for quality improvement.

There were 92 complaints in 2023, a decrease of nine compared to 2022. There was a decrease in complaints at TiSEM and AS, and an increase in complaints at TLS and TSB. At TLS, several complaints were made about examinations. At TSB, most of the complaints were about examinations. The subjects of complaints remained more or less the same. There is a marked decrease in the miscellaneous section.

10% of the complaints were founded and 32% of the complaints were partially founded and partially unfounded. Other complaints were referred to other agencies or concerned dissatisfaction with a situation or policy choice, about which a full explanation was provided by the person handling the complaint. 64% of complaints were resolved within the six-week period.

Table 7.5.1 Number of complaints Central Disputes and Complaints Desk

Complaints about / handled by	2022	2023
TiSEM	37	16
TSHD	6	6
TST	0	0
TLS	23	33
TSB	7	17
FS	1	3
LIS	1	3
AS	24	14
F&C	2	0
Total	101	92

Below, you can find the complaints by category.

Table 7.5.2.1 Substantive characterization of complaints main category education (absolute numbers)

Complaint subcategory	TiSEM	TSHD	TLS	TSB	Total
Education		2			2
COVID-19 education		1			1
Didactic skill lecturer				2	2
Educational organization		1	1	5	7

Table 7.5.2.2 Substantive characterization of complaints main category examinations (absolute numbers)

Subcategory complaint	TiSEM	TSHD	TLS	TSB	Examination organization	Total
Announcement of results	3			2	4	9
Planning and organization	1	1		6		9
Assessment (content)	1	3		12	5	21
Level (representativeness)	3	1			6	10

Table 7.5.2.3 Substantive characterization of complaints main category thesis (absolute numbers)

Subcategory complaint	TiSEM	TSHD	TLS	TSB	Total
Supervision		1		1	2
Assignment supervisor				1	1

Table 7.5.2.4 Substantive characterization of complaints other (absolute numbers)

Main category of complaint	Subcategory of complaint	TiSEM	TSHD	TLS	TSB	F&C	FS	SA	LIS	AS education	Examination organization	Total
Miscellaneous	Miscellaneous						1			2		3
Miscellaneous	Enrollment and tuition fees							2				2
Examination Board	Decisions and procedures	1										1
Examination Board	School regulations	1				1						2
Employees Tilburg University	Conduct, service	1		4	1							6
Facilities Tilburg University	Capacity, quality and functioning of general facilities						2		3		1	6

Table 7.5.3 Outcome of processing (absolute numbers)

Complaint processing 2023	Total
Complaint founded	10
Complaint partly founded, partly unfounded, measures taken proportionally	30
Complaint withdrawn	4
Complaint unfounded, no further action	17
Complainant referred to other body (including objection/appeal)	11
Text and explanation given	92

Table 7.5.4 Duration of complaint processing

Processing	2022	2023
within 6 weeks	62	59
after 6 weeks	39	33
Total	101	92
Processed within 6 weeks	0,62	0,64

## Examinations Appeals Board

Pursuant to the Higher Education and Research Act (HERA), students may lodge an appeal with the Examination Appeals Board (CBE) against, for example, decisions of the Examination Boards, decisions concerning the binding study advice (BSA) and admission to a Master's program. The CBE consists of student and lecturer members and three independent chairs who alternately assume the role of chair of the CBE during sessions. The chairs also serve as chairs of the Complaints Committee for Aberrant Behavior, the Objections and Appeals Advisory Committee (CABB), and the Employee Disputes Committee. The CBE is supported by Legal Affairs. The rulings of the CBE can be viewed on its website.



A small increase in the number of appeals is seen in 2023 in comparison with 2022 (2022: 172, 2023: 207). The number of appeals in which the CBE ruled also increased, from 36 in 2022 to 42 in 2023. The number of well-founded rulings is six in 2023, which is also an increase from 2022 with three well-founded rulings. This means that 14% of the appeals on which the CBE ruled were upheld. The experience is that the trend of more complex appeals and (legal) process representation is increasing. The handling of appeals themselves has also become more time-intensive due to the spillover effect of the administrative court's attention to the principle of proportionality and the associated need to weigh the individual circumstances of the case more emphatically.

Table 7.5.5 Appeals filed to Examination Appeals Board (CBE)

2022

Total	Forwarded	Amicable settlement	Repealed	In progress	Decision
172	20	46	54	16	Total – 36 Founded – 3 Unfounded – 32 Inadmissible – 1

2023

Total	Forwarded	Amicable settlement	Repealed	In progress	Decision
207	7	48	104	6	Total – 42 Founded – 6 Unfounded – 32 Inadmissible – 4

Table 7.5.6 Examination Appeals Board decisions by subject matter

Subject of Examination Appeals Board decision	2022	2023
Additional conditions for graduation	0	1
Bachelor's program	1	0
Assessment examination	5	8
Assessment of thesis	1	7
Binding study advice	9	2
Additional examination opportunity	6	7
Fraud/examination irregularities	9	10
Admission to program	1	6
Exemption	4	1
Total	36	42

## Objections and Appeals Advisory Committee

If a student disagrees with a decision made by or on behalf of the EB, he or she may object. This may concern, for example, enrollment, retroactive enrollment, unenrollment, refunds, or the amount of tuition fees. Tilburg University has a CABB that advises the EB on these objections. The CABB consists of student and lecturer members and three independent chairs who take on the role of chair on a rotating basis during sessions. These chairs also serve as chairs of the Complaints Committee for Aberrant Behavior, the Appeals to the of Examination Appeals Board (CBE), and the Employee Disputes Committee. The CABB is supported by Legal Affairs.

A total of 19 objections were filed in 2023 (2022: 13, 2021: 15). As with the CBE, this shows an increase in the number of objections received in 2023. The table below shows how the objections were handled. The reason for the withdrawal of an objection by (prospective) students is usually related to the further provision of information or the content of the defense.

Table 7.5.7 Overview of objections and Objections and Appeals Advisory Committee (CABB)

2022						
Total	Forwarded	Amicable settlement	Repealed	In progress	Advice CABB	Decision EB
13	1	0	8	2	Total – 2	Total – 2
						Inadmissible
					Founded – 1	Founded – 1 – 0
2023						
Total	Forwarded	Amicable settlement	Repealed	In progress	Advice CABB	Decision EB
19	1	2	13	1	Total – 2	Total – 2
						Inadmissible
					Founded – 1	Founded – 0 – 1

The objections on which the CABB issued opinions in 2023—and which were subsequently decided by the EB—concerned admission to a Bachelor’s program and the tuition fees that were due.

## Administrative Jurisdiction Division of the Council of State

A student who disagrees with a decision of the CBE or the EB, after advice from the CABB, may appeal it to the Administrative Jurisdiction Division of the Council of State. The decisions of the Division can be consulted on the [website of the Council of State](#).

An increase is noted in the number of appeals filed with the Administrative Jurisdiction Division of the Council of State (formerly the CBHO). In 2022 there were two appeals; in 2023 there were seven appeals against a decision of the CBE or CABB. Of these, six appeals were declared unfounded by the Division and one appeal was withdrawn by the student.

## Complaints Committee for Aberrant Behavior

Employees or students who are confronted with undesirable behavior, such as bullying, sexual harassment, aggression, violence, and/or discrimination can contact a confidential advisor and can submit a complaint to the Complaints Committee for Aberrant Behavior. This Complaints Committee advises the EB on the merits and treatment of a complaint. The members of the Complaints Committee are appointed by the EB. The Committee has three independent chairs who take on the role of chairperson on a rotating basis when handling complaints.

One sexual harassment complaint was filed with the Complaints Committee in 2023 by an employee (2022: 1; 2021: 0). The resolution of that complaint will take place in 2024.

## Employee Disputes Committee Tilburg University

For the purpose of resolving disputes between employees and the University, the Employee Disputes Committee was created in 2021.

An employee or former employee who has a difference of opinion/insight regarding a decision or related comparable conclusion by Tilburg University as an employer and whose interests are directly affected as a result, may in a number of cases submit a dispute about this to the Employee Disputes Committee. The Employee Disputes Committee has a mediating assignment and advises the EB upon request.

The members of the Employee Disputes Committee are appointed by the EB. The Committee has three independent chairs who assume the role of chairperson on a rotating basis when dealing with requests.

No complaint was filed with the Employee Disputes Committee in 2023 (2022:0, 2021:1).

## Ombuds Officer

A development took place in 2023 regarding the role of ombuds officer. This role has been expanded as of October 1, including the corresponding regulations for ombuds officers. Thus, in addition to the ombuds officer for employees, there is now also an ombuds officer who focuses specifically on students. Both roles have been filled as of October 1 with new staff members, namely Jellienke Stamhuis and Eugène van der Heijden. Myriam Nijssen, the previous ombuds officer, retired as of November 1.

The ombuds officer focuses on the interests of the employee, the student, and the organization and is committed to promoting a healthy and professional working environment. The ombuds officer can do this by offering support and guidance and giving advice (solicited and unsolicited) and can mediate or refer. Furthermore, he or she can conduct investigations if relevant. In addition, the ombuds officer advises the EB on undesirable patterns in the area of social safety.

## Research Integrity Committee

The person who suspects that scientific integrity has been violated may discuss a complaint confidentially with the confidential advisor on scientific integrity or submit it to the EB or the Research Integrity Committee (CWI). The CWI ensures a careful procedure for evaluating a complaint and advises the EB. The members of the CWI come from all Schools of Tilburg University. A complaint or request is handled by the chair and two members. The composition of the CWI is determined on a case-by-case basis. The external chairperson of the CWI is Prof. A.J.C. de Moor-van Vugt. The confidential advisor for scientific integrity is Prof. W.J.M. van Genugten.

In 2023, on four complaints filed in 2022, the EB issued a final judgment. No complaints were received by the CWI in 2023.

Anonymized versions of the CWI's opinions can be found on [the website](#).





## 8. Finance & Control

# 8.1 Outline Financial Statements

These explanatory notes concern the consolidated financial statements of the Tilburg University Foundation (*Stichting Katholieke Universiteit Brabant*) and the related parties: the University Fund Foundation, TIAS Business School BV, and TiU-Holding BV. The 2023 operating results are presented below and compared to the previous year's budget and realization.

Table 8.1 Operating results in outline (amounts x €1,000)

	2023	Budget 2023	Difference 2023	2022
<b>Revenues</b>				
Government contributions	205.545	210.143	-4.598	196.694
Statutory tuition / course / examination fees	46.413	47.309	-896	33.135
Revenues from work commissioned by third parties	53.843	54.945	-1.102	50.826
Other Revenues	13.344	12.139	1.205	10.641
Total Revenues	<u>319.145</u>	<u>324.536</u>	<u>-5.391</u>	<u>291.296</u>
<b>Charges</b>				
Personnel costs	250.425	253.332	-2.907	214.906
Other Charges	<u>77.189</u>	<u>80.871</u>	<u>-3.682</u>	<u>69.815</u>
Total charges	<u>327.614</u>	<u>334.203</u>	<u>-6.589</u>	<u>284.721</u>
<b>Balance of Revenues and Charges</b>	<b>-8.469</b>	<b>-9.667</b>	<b>1.198</b>	<b>6.575</b>
Balance of financial revenues and Charges	3.138	-	3.138	-24
Taxes	15	-168	183	-147
Result of participating interests	1	-	1	4
Result third party share	<u>187</u>	<u>-14</u>	<u>201</u>	<u>-84</u>
Operating result	<u>-5.128</u>	<u>-9.849</u>	<u>4.355</u>	<u>6.324</u>

Tilburg University closed 2023 with a consolidated deficit of -/- €5.1 million against -/- €9.9 million budgeted.



The main differences between the budget and financial statements are explained below.

### Government contribution

- ◆ The expenditure of the government contribution is lower than budgeted. This is caused by the way the funds from the Administrative Agreement (starter and incentive grants and Sector Plan funds) must be accounted for. These funds are only entered in the operations to the extent that they have actually been spent. Because €4.6 million less was spent than budgeted, this item has been adjusted downward. It appears that more preparation time is needed in order to spend the funds from the Administrative Agreement. It is important to note that the allocation of starter and incentive grants is on schedule. The unspent funds are placed on the balance sheet as revenues received in advance (non-normative) and remain available in later years for the goals of the Administrative Agreement. At the end of 2023, €26.7 million of the received government contribution was placed on the balance sheet.

### Tuition

- ◆ Revenues for tuition fees are lower than expected at budget time. The variance in this item is mainly the result of a higher level of graduation in the academic year 2022–2023 and a lower than expected intake in the academic year 2023–2024

### Revenues on behalf of third parties

- ◆ The realization is in line with the budget. There is a limited shift between revenues commissioned by third parties and other revenues. For example, the Tilburg University Fund received a substantial donation in the amount of €1.5 million.

### Personnel expenses

- ◆ The picture in terms of personnel expenses is mixed. The new CAO leads to an increase in personnel expenses. On the other hand, Schools and Divisions are facing vacancies that are difficult to fill and, therefore, remain open longer. In 2023, the number of employees will have increased by 209 FTEs. On balance, the academic staff workforce increased by 129 FTEs in 2023. In 2022 it was 60 FTEs on balance. Of the 217 academic staff vacancies in 2023, 48 have not (yet) been filled; by comparison, in 2022 there were 195 posted academic staff vacancies of which 44 could not be filled. Management and support staff increased by 79.5 FTEs in 2023. In management and support staff, 21 vacancies were unfilled out of a total of 254 posted vacancies. This confirms the observation that the labor market is still very tight. It was also observed that the vacancy space in the budget was estimated very generously, which ultimately was not completely filled in 2023. The addition to personnel provisions is approximately €5 million higher than budgeted. For example, a provision was made in connection with the vitality pact, and social security and pension costs were included in the provisions to the extent applicable. Overall, the total of positive and negative effects translates on balance into lower personnel expenses than budgeted.

### Other charges

- ◆ Other charges are almost in line with the budget. In parts, the picture is mixed. Partly due to delays in the realization of the strategic projects, lower costs were realized within this category. The depreciation charges are also lower than budgeted. The delay in realization of several ICT projects is a major cause of this. Particularly as a result of delays in planning and the shortage on the labor market for specialized personnel, depreciation costs were lower. On the other hand, commuting and accommodation costs have increased compared to the period before COVID-19; these costs are also higher than budgeted. Against the background of the increase of 129 FTEs within the academic staff, this increase is easily explained.



## Financial revenues and charges

- ◆ As a result of rising interest rates, interest revenues of over €3.1 million were generated on liquid assets outstanding with the Treasury. These revenues had not been estimated at budget time.

The 2023, the consolidated operating result came to a deficit of -/- €5.1 million (2022: +/- €6.3 million). Adjusted for special items, the result is -/- €7.2 million, which puts the positive difference from the budget in line with the differences in previous years.

Table 8.2 Results adjusted for special items (amounts in €)

	2023	2022
Result of financial statements	-5.128	6.324
Compensation halving tuition fees 1st year HE	-	-3.014
Formation vitality pact provision	2.680	-
Interest revenues	-3.229	-
Major donation Tilburg University Fund	-1.500	-
Result adjusted for special items	<u>-7.177</u>	<u>3.310</u>

The following table shows the balance sheet development in 2023:

Table 8.3 Size and composition of the balance sheet (amounts x €1,000)

Assets	Dec. 31, 2023	Dec. 31, 2022
Fixed assets		
Intangible fixed assets	917	1.272
Tangible fixed assets	170.693	152.256
Financial fixed assets	1.545	1.507
Total Fixed assets	173.154	155.035
<b>Current assets</b>		
Receivables	27.869	21.729
Liquid assets	102.458	98.091
Total Current Assets	130.327	119.820
<b>Total Assets</b>	303.481	274.854
Liabilities	Dec. 31, 2023	Dec. 31, 2022
Group equity	144.396	149.535
Third-party share	605	792
Total Equity	145.001	150.327
Facilities	12.537	7.702
Current Liabilities	145.943	116.826
<b>Total liabilities</b>	303.481	274.854

- ◆ Intangible fixed assets relate to goodwill on TIAS' acquisition of Nimbas Business School; this will be depreciated on a straight-line basis up to and including 2026. The goodwill is audited annually by the external auditor through an Extraordinary depreciation test.
- ◆ Tangible fixed assets relate to buildings, grounds, site furnishings, inventory, and equipment. In 2023, an investment of €30.9 million is offset by depreciation of €12.5 million, resulting in a book value of €170.7 million at the end of 2023.
- ◆ The financial fixed assets concern only fixed-interest bonds. Revaluation reduced the value by €11K. No bonds were purchased or sold. All Tilburg University investments comply with the OCW's Investment, Borrowing, and Derivatives Regulations.

- ◆ Liquid assets increased slightly by €4.4 million to €102.5 million. Cash flow from operating activities was €35 million positive (2022: +/- €45 million). This positive cash flow is largely due to unspent Administrative Agreements funds and interest revenues received. Due to higher investments in tangible fixed assets (mainly related to the Marga Klompé Building), the cash flow from investing activities is more negative than in 2022, with -/- €30.6 million in 2023 compared to -/- €13.3 million in 2022. Cash flow from financing activities is 0 because, as in 2022, there were no long-term debts in 2023.
- ◆ Provisions increased on balance by €4.8 million and amounted to €12.5 million. The personnel provisions for reorganization, severance pay, the Work Resumption Partially Disabled Self-Insurance (WGA), and long-term illness have increased, particularly as a result of the social security and pension charges included in the calculations from 2023 onwards (to the extent applicable). In addition to this increase, a provision was made for the vitality pact, entailing an allocation of €2.7 million. Against these increases, the discounting of all provisions has had a decreasing effect. The provision for anniversaries decreased on balance as a result. The other provision related to asbestos remained at the 2022 level.
- ◆ The increase in current liabilities at the end of 2023 to €145.9 is mainly related to the unspent funds from the Administrative Agreement (€26.7 million). These funds have not been normatively allocated and have been placed on the balance sheet as revenues received in advance. As a result, these funds are available for spending in later years. In addition, tuition fees received in advance increased by €3.6 million on the balance sheet.

Equity (excluding third-party share) decreased to €144.4 million. In 2023, the solvency (solvency 2) decreased slightly to 0.52 (signaling value Education Inspectorate is 0.3) as a result of the negative operating result and the increase in amounts received in advance on the balance sheet. The current ratio also decreased to 0.89 (signaling value Education Inspectorate is 0.5) mainly due to the increase in amounts received in advance on the balance sheet. Tilburg University closely monitors its positions relative to the Education Inspectorate's signaling limits for solvency current ratio and profitability. Tilburg University's internal standards for solvency and current ratio are, therefore, stricter than the national signaling limits.

## 8.2 Continuity Section

This section contains the operating and balance sheet forecast for the next five years. The operating forecast is based on the 2024 budget and 2025-2028 multi-year forecast approved in December 2023. The balance sheet is also based on that but starts from the balance sheet at the end of 2023 according to the financial statements.

Since the 2024 budget was adopted, there have been (external) developments that we expect to impact the University's financial frameworks. We are aware of these and are currently already preparing for them. For example, it is now known that the realized student numbers as of October 1, 2023 are lower than expected in the budget and that there will be stabilization rather than growth. In addition, our long-term housing plan needs to be updated, which will impact future funding requirements. The 2025 budget will incorporate these developments.

The projection of student enrollment and staffing levels (excluding related parties) is shown in the table below. These numbers are based on the estimates in the 2024 budget and still assume growth.

Table 8.4 Projected number of students and staffing levels

	2023	2024	2025	2026	2027	2028
Number of students	19.497	19.750	20.781	21.082	21.320	21.484
<b>Personnel in FTEs</b>						
- Board/Management	39	39	39	39	39	39
- Primary process staff	1.295	1.393	1.411	1.422	1.411	1.377
- Support staff	996	989	976	975	964	957
Total staffing	<u>2.330</u>	<u>2.421</u>	<u>2.426</u>	<u>2.436</u>	<u>2.414</u>	<u>2.373</u>

After the negative operating result of €5.1 million in 2023, a negative operating result is also budgeted for 2024. The following elements are the main explanation:

- ◆ Schools invest at the expense of accumulated reserves (€3.2 million).
- ◆ The Strategy 2027 is underway. For the Strategy, underspending from previous years is available for ongoing strategic projects through an earmarked reserve (in 2024, €1.9 million of the earmarked reserve is expected to be deployed).
- ◆ The share of external hiring in personnel expenses is large and is reflected in all management units. In 2024, this will be further analyzed, and measures will be taken to reduce this share.
- ◆ Tilburg University faces structurally higher energy costs (estimated +€3.3 million in 2024). The development of these charges continues to be monitored and, where possible, efforts are made to reduce energy consumption and related costs.

The mentioned factors together with other pluses and minuses leads to the projected deficit in 2024 of €7.3 million.

The above developments are shown in more detail in the table below. This is a budget for 2024 and an estimate for the years 2025 up to and including 2028. In 2025, a small negative operating result is still expected and then, from 2026 onwards, to arrive annually at a small positive operating result. This is related to the fact that the causes for the deficits in 2023 and 2024 are largely expected to be temporary. In addition, the increased energy costs, insofar as they are structural in nature and not compensated by measures taken or to be taken, will be absorbed in the longer term within the available resources framework, thus preventing a further deterioration of the result from 2025 onwards.

Table 8.5 Forecast revenues and charges (amounts x €1,000)

	2023 (Budget)	2023 (Realization)	2024	2025	2026	2027	2028
<b>Revenues</b>							
Government contributions	210.143	205.545	225.407	230.826	236.033	236.429	233.080
Tuition fees	47.309	46.413	50.686	52.743	53.441	53.992	54.351
Revenues from work commissioned by third parties	54.945	53.843	61.717	63.931	65.195	64.807	64.281
Other Revenues	12.139	13.344	11.226	12.468	13.164	12.560	14.779
<b>Total Revenues</b>	<b>324.536</b>	<b>319.145</b>	<b>349.036</b>	<b>359.968</b>	<b>367.833</b>	<b>367.788</b>	<b>366.491</b>
<b>Charges</b>							
Personnel costs	253.332	250.425	277.241	277.281	281.991	279.729	273.875
Depreciation	14.960	12.467	15.273	16.873	16.730	18.140	19.430
Accommodation expenses	20.224	18.277	18.710	16.698	16.318	16.469	16.348
Other Charges	45.687	46.445	48.224	49.980	51.017	50.834	52.156
<b>Total Charges</b>	<b>334.203</b>	<b>327.614</b>	<b>359.448</b>	<b>360.832</b>	<b>366.056</b>	<b>365.172</b>	<b>361.809</b>
<b>Balance of revenues and charges</b>	<b>-9.667</b>	<b>-8.469</b>	<b>-10.412</b>	<b>-864</b>	<b>1.777</b>	<b>2.616</b>	<b>4.682</b>
Balance of financial revenues and charges	-	3.138	3.302	311	-699	-1.965	-3.273
Taxes	-168	15	163	246	262	237	190
Result of participating interests	-	1					
Result third party share	-14	187	-6	-59	-68	-83	-98
<b>Operating result</b>	<b>-9.849</b>	<b>-5.158</b>	<b>-7.279</b>	<b>-858</b>	<b>748</b>	<b>331</b>	<b>1.121</b>
Result broken down by							
- use of School reserves		4.926	-2.625	-873	-562	-368	-
- use of Division reserves		-4.979	-6.506	203	-197	419	390
- regular exploitation		-5.075	1.852	-188	1.507	280	731
		<b>-5.128</b>	<b>-7.279</b>	<b>-858</b>	<b>748</b>	<b>331</b>	<b>1.121</b>

The table on the next page presents Tilburg University's 2024-2028 consolidated balance sheet forecast. The increase in tangible fixed assets is in line with the balance sheet forecast of previous years and stems from planned investments, particularly in housing. New construction projects, such as the completed Marga Klompé Building, upcoming large-scale renovations, and future planned projects (particularly non-educational buildings) in line with the Long-Term Housing Plan require substantial investments. In the first few years, these investments can still be financed entirely with our own cash resources. This also has to do with the funds from the Administrative Agreement, which are received annually, but which have to be spent in the first years (visible in the increasing short-term debts, in the form of revenues received in advance). From 2026 onwards, a portion is expected to be financed with borrowed capital, as can be seen in the increase in long-term debt from that year onwards.

In line with the expected operating deficits in 2023 and 2024, equity will decrease in those years, as (earmarked) reserves are deployed or utilized. Thereafter, equity will stabilize. There is no question of possibly excessive public equity when looking at the signal value used by the Education Inspectorate for this purpose<sup>1</sup>.

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<sup>1</sup> The Education Inspectorate uses a calculation method for educational institutions in which three components are taken into account to determine the equity considered reasonably necessary: buildings, other tangible fixed assets, and a risk buffer. If public equity (excluding private equity) were to exceed the calculated value, there would potentially be excessive public equity.



Table 8.6 Forecast Balance Sheet as of December 31 (amounts x €1,000) (source: budget 2024-2028)

	2023 (Realization)	2024	2025	2026	2027	2028
<b>Assets</b>						
Fixed assets						
Intangible fixed assets	917	562	207	-	-	-
Tangible fixed assets	170.693	167.239	173.086	202.946	233.155	264.628
Financial fixed assets	1.545	1.500	1.000	1.000	1.000	1.000
Total Fixed assets	<u>173.154</u>	<u>169.301</u>	<u>174.293</u>	<u>203.946</u>	<u>234.155</u>	<u>265.628</u>
Current assets						
Receivables	27.869	23.271	24.167	24.804	25.071	25.232
Securities and liquid assets	102.458	99.763	95.014	86.836	83.163	82.636
Total Current Assets	<u>130.327</u>	<u>123.034</u>	<u>119.181</u>	<u>111.640</u>	<u>108.234</u>	<u>107.868</u>
Total Assets	<u>303.481</u>	<u>292.335</u>	<u>293.474</u>	<u>315.586</u>	<u>342.389</u>	<u>373.496</u>
<b>Liabilities</b>						
Shareholders' equity						
General reserve	145.001	137.722	136.864	137.612	137.943	139.064
Earmarked reserve	129.084	130.930	130.683	132.122	132.319	132.952
Third party share	15.312	6.181	5.511	4.752	4.803	5.193
Facilities	605	611	670	738	821	919
Long-term liabilities	12.537	12.500	12.500	12.500	12.500	12.500
Current Liabilities	-	-	-	24.000	54.000	85.000
Total liabilities	<u>145.943</u>	<u>142.113</u>	<u>144.110</u>	<u>141.474</u>	<u>137.946</u>	<u>136.932</u>
Total liabilities	<u>303.481</u>	<u>292.335</u>	<u>293.474</u>	<u>315.586</u>	<u>342.389</u>	<u>373.496</u>

The expected external financing requirement, which, as mentioned above, is present in the current balance sheet forecast from 2026 onwards, will increase in the planning period for the time being to €85 million in 2028. The translation of the balance sheet forecast into financial ratios is shown in the overview below. In line with the substantial planned investments, the ratios decrease in the coming years:

- ◆ The current ratio <sup>1</sup> decreases in the first few years due to the financing of especially real estate projects from our own liquid assets and stabilizes from 2026 with the help of external financing around the standard set by Tilburg University;
- ◆ In the current forecast, the solvency ratios <sup>2</sup> fall below the standards set by Tilburg University in 2028. This is because equity stabilizes in the later years of the planning period, while debt capital (and total capital) increases as a result of external financing (and investments in tangible fixed assets).
- ◆ However, financial ratios remain well above the Education Inspectorate's signaling values.

Table 8.7 Financial ratios (consolidated)

	2023	2024	2025	2026	2027	2028	Signaling value Education Inspectorate	Standard Tilburg University
Current ratio	0,89	0,87	0,83	0,79	0,78	0,79	Lower than 0.50	Minimum 0.75
Solvabiliteit 1	0,48	0,47	0,46	0,43	0,40	0,37	N/A	Minimum 0.40
Solvabiliteit 2	0,52	0,51	0,51	0,47	0,44	0,40	Lower than 0.30	Minimum 0.425

In conclusion, Tilburg University's balance sheet position is currently healthy. There is sufficient room to bear the investments and operating deficits of the coming years. In a few years, however, the University is expected to need external financing to maintain liquidity at the desired level. Against this background, the recently obtained credit rating (Fitch AA+) is significant.

Looking at the longer term, the external financing requirement at the end of the planning period and the corresponding decrease in solvency ratios below the standards set by Tilburg University does constitute a point of attention. At the same time, this is a signal that will be taken into account by the EB when considering future (large-scale) investment plans.

Tilburg University faces challenges in the current budget. These include IT, (information) security, implementation of the Strategy 2027, energy, and national developments from politics. The EB is aware of these challenges, closely monitors developments and is committed to addressing the challenges. Because the financial ratios are still far from the Education Inspectorate's signaling values, the financial risk in the planning period is limited. There is room and time to address the challenges now and take advantage of any opportunities, weighing the risks as indicated.

<sup>1</sup> The current ratio is an indicator that shows the extent to which the University can meet its financial (current) liabilities; it represents the ratio of cash to current liabilities.

<sup>2</sup> Solvency ratios provide insight into the long-term financial health of the University and look at the ratio of equity (including provisions for Solvency 2) to total assets.

## 8.3 Risk Management

### Governance

The foundation's governance structure is set out in the Structure Regulations, which are further detailed in the Administration and Management Regulations. It is based on integral management at the decentralized level. As a supervisor, the Board of Governors is responsible for approving the strategy and budget, adopting the annual report, and is closely involved in major policy decisions. From the Board of Governors, the Audit, Risk & Compliance (ARC) Committee oversees the presence and operation of risk management, internal control, and financial processes and systems. The Education, Research and Impact (OOI) Committee oversees the primary processes.

The EB has mandated the tasks and powers for education and research—insofar as this does not already follow from the HERA—to the Deans. The tasks and powers for personnel and financial management are mandated to Division Directors and Deans with a sub-mandate to School Directors. Decisions on common issues are largely based on support from the Deans and School and Division Directors.

Tilburg University acts in line with the principles of good governance set forth in Tilburg University's Code of Conduct<sup>1</sup> and the Code of Good Governance applicable to Dutch universities.

### Vision of risk management and internal control

Tilburg University has a desire to steer as much as possible on the basis of trust, with a large degree of responsibility placed on line managers to make the right choices and encourage desired behavior. This serves scientific freedom and creativity in the primary process, and the supporting processes should also—as far as possible—operate in line with that goal. To justify this trust, a minimum foundation with respect to risk management and internal control is needed on the basis of which to steer. This starts with sufficient insight into and transparency regarding risks and the maturity of processes, where choices can then be made about investments in awareness, frameworks, and the necessary checks and balances to monitor and adjust behavior. Here an explicit distinction is made between minimum requirements from laws and regulations or matters that affect the University's license to operate and the processes and/or activities for which the organization has more freedom to make its own choices and which stimulate the execution of the primary process. The cost of control is also always an important factor here, especially in light of the lawful and efficient spending of public funds.

In the coming years, Tilburg University aims to invest more in the (further) development of a sound risk management process and the resulting choices regarding internal control. Through a continuous dialogue between Schools, Divisions, the EB, the supporting specialists in the field of risk management, and internal control and the internal and external supervisors, a balance between trust and control will be sought that is in line with the current organization.

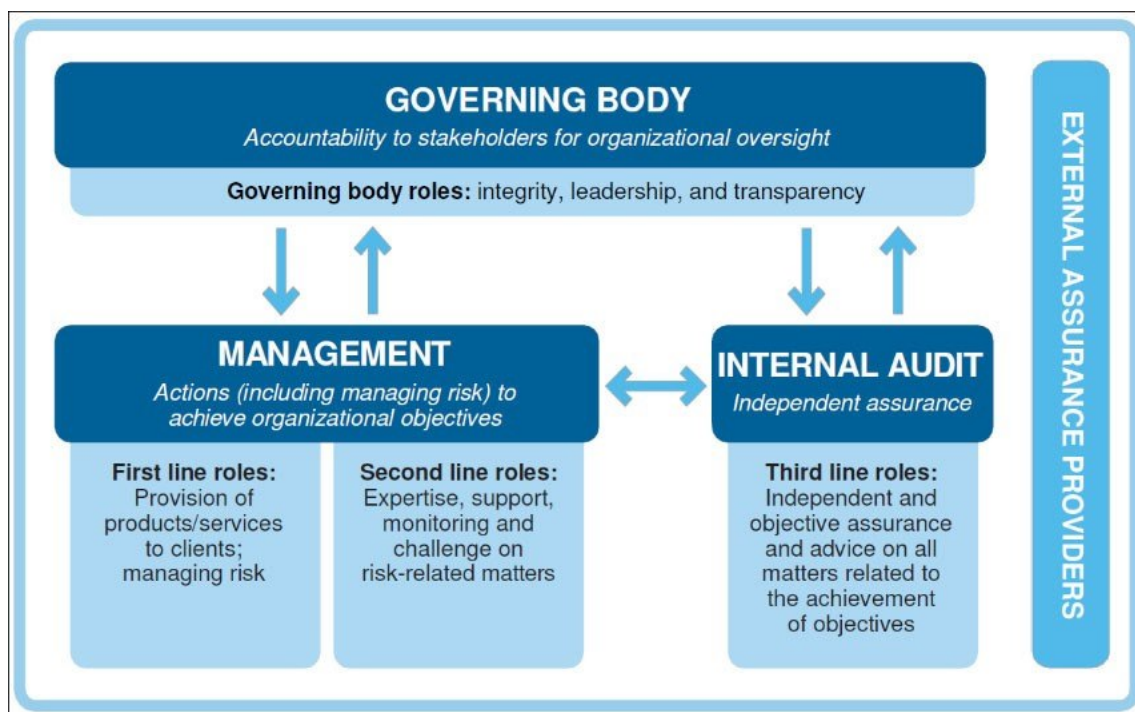
<sup>1</sup> See *Code of Conduct | Tilburg University*

### Three-line model

Based on the idea of good governance, and the incorporation of balanced force and counterforce in decision-making processes, Tilburg University strives to ensure that the "three lines" in the organization are fully functioning. This requires, among other things, that responsibilities are well and clearly divided, so that each layer can play its part in bringing internal control to the desired level. Basically, the necessary arrangements for this have been made within the organization, but this will require further attention in the coming years, mainly with regard to:

- ◆ awareness regarding risk management and internal control in the first line;
- ◆ positioning the second line more firmly as a support, advisory and, in some cases, directing function;
- ◆ Firmer positioning of the third line, for which Internal Audit was independently positioned in the organization in September 2023.

Figure 8.1 Three-line model



- ◆ EB/Deans: The EB and Deans ensure that the organization has adequate resources to achieve goals, realize opportunities, mitigate risks, and foster a culture of ethical and responsible behavior. The EB sets the University's frameworks for risk acceptance and is accountable to the Board of Governors.
- ◆ First line: Management (Vice-Deans, Managing Directors, managers) as the first line is integrally responsible for the business activities. The first line provides leadership and direction and is in constant dialogue with the EB and Deans regarding the achievement of goals and opportunities and risk management.
- ◆ Second line: Management is supported by advisory and control functions in the second line, which provide support in setting up processes and control measures and, with the help of internal control systems, report on progress and monitor risks. The coordination and monitoring of risk management is housed in the Governance, Risk & Compliance (GRC) unit.

- ◆ Third line: As an independent third line, Internal Audit assesses the quality of risk management and internal controls. The unit does this on the basis of audit assignments that are part of a risk-based annual plan approved by the EB and the ARC Committee. Internal Audit reports periodically to the EB and the ARC Committee on the findings of the investigations and the progress of improvement initiatives.

As of September 2023, the Internal Audit unit has been split off from the GRC unit, with its own staff for both teams, formally placing Internal Audit independently within the organization with a direct reporting line to the EB and the ARC Committee of the Board of Governors. This separation is in line with the desire to further professionalize the organization in the area of risk management and internal control, ultimately creating a clean division between the roles of second line (support and advisory function[s]) and third line (control and urging function). In principle, GRC and Internal Audit will in many cases advise and urge in the area of risk management and internal control in joint coordination, so that a basis is created whereby the division of roles can be filled in in a pure manner. In continuous consultation with the EB and the ARC Committee, the necessary safeguards for this are included by the Head of Internal Audit so that independence is guaranteed.

## Culture and behavior

In a healthy organizational culture, clarity, transparency, the ability to discuss matters, and accountability are essential. Employees can call each other to account for attitudes and behavior, and mistakes are discussed. The EB and the Deans play a pioneering role in the dialogue within the University and the Schools about how students and employees put this into practice and how to act in cases of compliance and integrity issues. All this is laid down in Tilburg University's Code of Conduct. The Strategy towards 2027: Weaving Minds & Characters defines the values that guide our behaviors and actions: *Connected, Curious, Caring* and *Courageous*. Everyone active in Tilburg University's academic community is expected to work based on these values and in accordance with the Code of Conduct. This concerns both individual and collective responsibilities.

## Risk Management

In recent years, in the development of Tilburg University, more attention has been paid to risk management and internal control. Although the formal and integral interpretation of this is still insufficient, as well as integration into the Planning & Control Cycle and decision-making processes, the need and added value are recognized, and risk analysis and risk mitigation are implemented ad hoc at the operational level, with support from the second line.

Within the EB's consultation structures with Schools and Divisions, there is an implicit focus on strategic and tactical risks, and in addition, the Director of ES and Head of GRC have access to the EB to discuss, on an ad hoc basis, specific risk areas and case histories. The same applies to the Head of Internal Audit from the independent oversight role. Risk management, Compliance, ICT are besides Finance & Control and Audit also a standard item on the agenda of the ARC Committee.

The management of each organization unit reports on an ad hoc basis on specific risks and mitigating actions taken. Setting up a structural character for this reporting and monitoring in line with the Planning & Control Cycle is another ambition for the organization.

Central support is provided from the Division ES in the area of risk identification, analysis, prioritization, and control. This is provided by the GRC unit as well as specialists in the areas of Information Security, Data Privacy, and Knowledge Security. The support is both reactive and proactive.

Tilburg University recognizes the following strategic and external risks:

### Strategic risks Tilburg University

The strategic risk landscape for Tilburg University has not changed from the previous year, meaning that the same twelve strategic risks are still recognized. Within these risk areas, however, there are significant developments that affect the organization.

Tilburg University has defined the following strategic risks:

Figure 8.2 Strategic risks



The strategic risk analysis is used within Tilburg University to conduct a risk dialogue at the tactical level with the Schools and Divisions. For this dialogue, we link up with the Planning & Control Cycle, and the business controllers of Schools and Divisions are asked annually to conduct a risk assessment based on the strategic risks. The results are incorporated into Tilburg University's budget.

**Development of student numbers.** The risk is threefold - (1) declining enrollment has an effect on tuition revenue and in time affects the government contribution (2) too much growth could potentially have a negative effect on the quality of education, and (3) the funding of our programs falls short. Tilburg University's Strategy is focused on controlled growth, with excellence and quality as preconditions. Due to the expected national measures on internationalization, demographic developments in combination with the choice behavior of potential students (universities of applied sciences instead of universities) and the shortage on the labor market (graduation with a Bachelor's degree instead of a Master's degree) the student numbers are under pressure. In recent years, we have paid a great deal of attention to the development of the student-to-staff ratio because it poses a risk to the workload (and well-being) and quality of education. The difference with other universities is partly caused by the low funding of our programs and the lower basic funding. With the 2022 Administrative Agreement (Education & Science), part of the backlog in funding through the basic funding will be made up. However, most of our programs are not in the STEM sectors that are being intensified nationally. Funding for pre-Master's programs, on which Tilburg University consciously focuses, is also lacking. As a result of growth in recent years, we have strengthened our position in the university landscape.



**Continuity & quality of education & research.** Quality of education and research and scientific integrity are vital to the University and essential to gain and maintain societal trust. Tilburg University is well aware of this. The Schools use various monitoring systems to ensure and improve quality. For example, steps were taken within the Schools in 2023 to further ensure the quality of graduation assignments and assessment by strengthening independent assessment under the colors of Examination Boards. Furthermore, there are various initiatives to ensure the quality of research, data management, and Code of Conduct research integrity (awareness). Tilburg University subscribes to the Dutch Code of Conduct for Research Integrity (2018) and uses the for Scientific Integrity Complaint Procedure. This Complaint Procedure aims to lower the threshold for reporting suspected violations of scientific integrity.

**(Research) Collaborations.** In line with our Strategy, Tilburg University has various partnerships in the field of education and research. One example are the academic collaborative centers. Through these collaborations, benefits are intended and expected for all parties. To keep the quality of our education and research high, more collaboration is needed, preferably also interdisciplinary. The administrative organization, finances, human resources, and other activities related to these collaborations are complex due to the involvement of very different organizations with different governance, procedures, and systems. This potentially creates financial and reputational risks for Tilburg University. The management of these risks deserves even more attention in the coming years, with a full inventory to be started in 2024 that will also support requirements regarding, for example, knowledge security (see point 6).

**(Workload) Personnel.** The risk regarding Personnel is twofold - (1) inability to provide the desired (quality of) education tasks and (2) high work pressure, due to the difficult labor market. For high-quality education and research, Tilburg University must have sufficient high-quality staff. Because of, among other things, intensification in education, high-quality ambitions, and an aging workforce, this need is increasing. With a view to the (international) labor market, efforts are being made to strengthen our academic reputation, gender policy, leadership skills, and involvement in networks, including an attractive campus that is part of the Brabant knowledge region. Due to demographic developments (external threat), the labor market is tight, so there is a focus on attracting and retaining talent. Various studies show that the workload for both academic and support staff is as high as ever. Tilburg University now has various initiatives aimed at workload and staff well-being, such as Recognition & Rewards and Connected Leading, which have been merged into Use (Y)our Talents. In addition to attracting and retaining staff, the organization is also looking at redesigning its processes and management, in which explicit choices and prioritization of activities can also lead to a reduction in workload and more focus on quality.

**Innovation.** Innovation is an important source for the quality development of education and research. With programs in the field of digitalization and learning analytics, concrete work is being done on educational innovation. But we also closely follow developments in the field of AI, in order to embed them responsibly in education, research, and operations. Nationally, in the field of research innovation, Tilburg University is very actively involved in the development of OA and Open Science. Tilburg University has established the KTO. Making an impact and collaborating with other parties involves a range of issues such as intellectual property, legal agreements, funding, and a validated business model. This can be complex and the KTO provides professional support in this regard.

**Information/knowledge security.** Dutch universities are vulnerable to cybercrime (external threat) because they are traditionally open and accessible. This means a higher risk for information security and knowledge security and Tilburg University is well aware of this. Accessibility remains the starting point but not at any cost. Tilburg University has defined a risk-based improvement plan (Information Security Improvement Program, ISIP) to improve information security. Besides implementing preventive technical measures to increase resilience, this plan also includes the establishment of an Information Security Management System (ISMS) Framework to monitor and control these risks. Annual external audits are also part of this program. The ISIP program provided improvements in 2023, but not yet at the aspired speed. Therefore, the program will be redesigned in 2024, setting new priorities based on the organization's risk profile. In addition to information security, universities are vulnerable in the area of knowledge security. Research can be of interest to governmental actors both in terms of knowledge but also possibly to influence results (so-called covert influence). International collaborations are crucial for research and academic education and bring opportunities but also knowledge security risks. In accordance with national agreements, we conducted a risk analysis on knowledge security risks of research areas and an inventory of collaborations with high-risk countries. Despite the fact that the risks with regard to knowledge safety are smaller for us compared to the majority of the other Dutch universities, they do exist. Awareness of this is increasing among Schools and scientists. In addition, we appointed a knowledge safety forerunner in 2023 and developed various activities to increase awareness in the field of knowledge safety.

**Housing.** The quantitative and qualitative space requirements are changing not only due to the development in student numbers but also due to educational intensification, digitalization, labor organization (hybrid working), and external developments (such as sustainability requirements). It takes a long time to develop new buildings due to permit and environmental requirements. In addition, construction costs are high due to continued tightness in the construction market. These developments require efficient and effective housing concepts for which a strategic housing vision has been developed, which is periodically updated. The availability and affordability of housing for (international) students is becoming increasingly difficult although this challenge is not on a scale comparable to most other university cities. Nevertheless, this puts pressure on the development of student numbers. We are addressing this by means of a covenant with the municipality, among others, and active involvement in new developments.

**Social Safety & Integrity.** Tilburg University strives for a safe environment based on openness, integrity, trust, and transparency. Tilburg has a Code of Conduct in which the ground rules in terms of behavior and etiquette are laid down, and in which D&I and social safety are embedded. Various studies show that social safety for both employees and students at universities is a concern. Tilburg University is aware of this and has initiated various actions on this topic, and this theme has also been included in the new 2027 Strategy as a spearhead. Awareness of bias and increasing our intercultural knowledge and skills also contribute to mitigating such risks. Integrity issues are discussed within the EB as well as the advisory committees of the Board of Governors (ARC Committee and/or OOI Committee) In addition, various programs are in place to maintain awareness of (scientific) integrity and social safety, and so-called roadmaps have been established to lower the thresholds for reporting and discussing dilemmas and suspicions of violations. In the coming year, the processes that support ensuring social safety within Tilburg University will be reviewed.

**Compliance.** Tilburg University complies with extensive and very diverse laws and regulations such as, for example, the HERA, the General Data Protection Regulation (GDPR) and the Dutch Senior Executives in the Public and Semi-Public Sector (Standards for Remuneration) Act (*WNT*). The increasing complexity of laws and regulations is putting increasing pressure on the organization and its employees. Tilburg University continuously monitors developments in the area of laws and regulations to ensure that we remain compliant. An important part of this is training and awareness. In 2023 Tilburg University established its Tax Control Framework and risk matrix and, partly as a result, concluded a Horizontal Monitoring covenant with the tax authorities. The established framework and the associated process deserve additional attention in the coming year to ensure that specific regulations regarding the justification of cost types are well embedded, while also finding an answer to the administrative burden this entails.

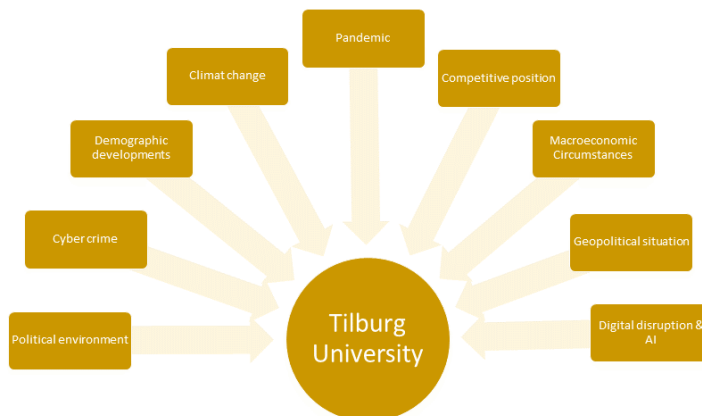
**Quality and continuity of operations.** Quality and continuity of support services is crucial to delivering good education and research. Being attractive for the right support staff of a sufficient quality level is becoming increasingly important in the tight labor market. (Internal) training also plays an important role here. Good education and research practices are the starting point for the design of our internal (support) processes and procedures. The starting points here are to set up the organization as effectively and efficiently as possible, whereby comprehensibility, accessibility, and simplicity are basic principles. In 2024 an integral review will take place to increase the effectiveness and efficiency of support processes.

**Well-being.** Educational intensification, high quality ambitions and external requirements, among others, have increased the workload which impacts the well-being of students and staff. Factors such as performance and financial pressures (e.g., loan system, inflation) impact student well-being. But also the still present after-effects of COVID-19 pandemic affect this. This also applies to PhD researchers, where this is mainly caused by performance pressure. Tilburg University has several initiatives aimed at staff well-being such as Recognize and Appreciate. During the COVID-19 crisis, several good initiatives were started to support the well-being of students and PhD researchers. These will be continued and built upon as part of our strategy towards 2027.

**Sustainability.** Climate change and the societal discussions about it pose a risk if Tilburg University does not fully commit to sustainability. In our research and education, we are increasingly focusing on the SDGs. Sustainability objectives have been formulated in the Strategy towards 2027, and at the same time, we aim to accelerate major steps in the sustainability of our buildings and grounds. For Tilburg University, sustainability is broader than "green" goals. The societal component of sustainability is at least as important for an organization of public interest such as our University. In the coming years, these objectives, and the corresponding targets, should be firmly anchored in the business operations. An organization-wide program will be initiated for this purpose.

## Key (external) threats and uncertainties.

Figure 8.3 External threats



### Key developments of strategic risks vs external threats in 2023

As can be seen above, in 2023 Tilburg University also recognized and acknowledged several threats that impact the University's primary and support processes. While all of these have the attention of the organization, some are prioritized:

## Political environment

From politics and government, there are several developments that pose a strategic risk for Tilburg University. In addition, the fall of the government in 2023 creates uncertainty about the course to be taken from politics in an outgoing status.

- ◆ *Internationalization:* The reduction of internationalization is related to the strategic risks with regard to Enrollment & Quality of Education as well as the workload among staff. The anticipated reduction in the number of international students will have a financial impact on the University in the coming years. In addition, new regulations mean that current programs will have to be adapted to the new policy. Consider the learning of Dutch for staff, both lecturing and non-lecturing staff. This may cause a domino effect on the perceived workload among staff, as well as an increase in costs for the organization.
- ◆ *Education Cuts:* In 2023, the Budget Leeway Steering Committee issued an opinion that will allow for cuts of up to 17 billion euros in the coming year. The expectation is that, together with the current government formation, the effect on education will be felt. This development affects the continuity of the primary process. Together with the UNL, Tilburg University will continue to emphasize the importance of good education and research. Another development in this area is that more and more resources are being earmarked, increasing the pressure of accountability but also affecting the governance autonomy. Tilburg University is examining where we need to make adjustments to cope with this financial uncertainty. Various scenarios will be developed for this in 2024.

- ◆ *Compliance requirements:* Universities are facing an increase in compliance requirements. Examples include accountability requirements resulting from an increase in earmarking of funds and requirements related to security aspects. An example are the NIS2 guidelines (network and information systems) in the field of information security, which may also become applicable to universities. Requirements are also increasing in the area of knowledge security.

## Demographic trends

- ◆ *Student numbers:* In the long term, the number of potential students in Europe is expected to decline. In addition, Eurostat and CBS think that the number of 18-year-olds in the Netherlands will decrease or certainly consolidate, with greater differences by region. In the shorter term, OCW expects that the number of university students will still increase slightly in the coming years, but then level off. Stabilizing or even declining student numbers will have a direct effect on Tilburg University's primary funding. The University will not only have to distinguish itself more by being more attractive to students but also focus on research and contract funding.
- ◆ *Labor market:* Starting in 2025, the number of people available for work will stagnate. The main reason for this is the aging of the labor market. On the other hand, the UWV expects that the demand for personnel will only continue to rise. Tilburg University will have to continue to adapt in order to remain attractive as an employer. Not only employment conditions where competition with commercial institutions is difficult but above all as a socially engaged employer that values sustainability and inclusiveness.
- ◆ *Inflation:* The DNB expects inflation to return to more stable levels in the coming years. The 11.6% in 2022 was exceptionally high. In 2023, it was 4.1% and is expected to fall further to 2.9% in 2024. High inflation in recent years has caused a significant increase in costs for both personnel and energy consumption. Moderating inflation is expected to have a positive effect and, above all, provide more financial stability.

## Digital disruption & Artificial Intelligence

One of the threats that has taken on a more prominent impact on the quality of education and information security in the past year is digital disruption and primarily the effect of AI. For example, public functionalities such as ChatGPT increase the risk of fraud when writing a paper or thesis. In addition, AI is increasingly applied in refining cybercrime such as enhancing fraudulent e-mails. However, in the primary process of education and research as well as making support processes more efficient, applying AI is also seen as an opportunity. This makes ensuring an optimal balance between application and control essential for Tilburg University. To this end, Tilburg University has set up a working group to ensure that we make a well-considered choice when implementing AI in education, research, and business operations.

Dutch universities are vulnerable to cybercrime (external threat) with the main external threats being (1) ransomware, (2) third party risk, and (3) knowledge security threats. Universities are traditionally and by definition open and accessible. This means a higher risk to information security. Tilburg University is well aware of this. Accessibility remains the starting point but not at any price. Tilburg University has defined a risk-based improvement plan (ISIP) to improve information security, which is evaluated periodically, based on current insights from Collaborating University Computing Facilities

(SURF) and/or other external experts. Besides the implementation of preventive technical and organizational measures, this plan also includes the establishment of an ISMS Framework to monitor and control these risks. This improvement plan is periodically reassessed and adjusted where necessary. Through an annual audit and review, the quality and development in control is tested and controlled.

Universities also face so-called knowledge security risks. Research carried out within Tilburg University may be of interest to governmental actors and this may also involve risks of covert influence by these parties. International collaborations are crucial for research and academic education but, besides opportunities, also bring knowledge security risks.

In accordance with national agreements, we conducted a risk analysis on knowledge safety risks in research areas and an inventory of collaborations with high-risk countries in order to increase awareness of the risk areas and to be able to take (management) measures where necessary. Although the risks are smaller with us than with most of the other Dutch universities, they do exist. Awareness of this is increasing among Schools and researchers. In 2023 we have again taken several steps in the field of knowledge security in the context of risk analysis and awareness creation. By the end of 2023, we will have expanded staffing in the area of knowledge safety so that we can start to accelerate on this. The main points of attention are the implementation of a formal advisory team, deepening the risk analysis, and further increasing awareness.

### **Operational risks**

Tilburg University uses a Risk Control Framework for mapping operational risks per process, theme, or focus area. The GRC unit provides support and advice to the first line for the preparation of these frameworks.

In 2023, in addition to the already existing Risk Control Frameworks for IT and integrity, we worked on a Tax Control Framework in the context of controlling tax risks. This resulted in our signing a horizontal supervision covenant with the tax authorities in November 2023.

### **Looking ahead regarding Risk Management 2024**

The issue for the organizational design is placed on the agenda for 2024, where the role of the second line as a central advisory and directing function should be further defined. In addition, several processes have been planned in 2024 to identify and analyze operational risks within key focus areas and set up an Risk Control Framework that enables structured risk mitigation within processes.

The process for strategic and tactical risk management must be re-evaluated, with the objective of giving more structure to its content and periodicity so that it align better with the organization's Planning & Control Cycle and can thus contribute better to the decision-making process. Ensuring transparency regarding risks and (the progress of) improvement actions at strategic and tactical levels and facilitating a good discussion about them is essential in this regard. Another focus area will be consistency across organizational units and harmonization of the taxonomy; speaking the same language.



## Specific financial risks

Budgeted operating results for each management unit are task-setting. Management units report interim progress during the year and make concluding analyses for the purpose of the annual accounts. Deans and Directors in the first line are supported by controllers who fall hierarchically under the Director of F&C. Deviations from the budgeted operating results and the size of the financial reserves at the management units are standardized. Short-term fluctuations in operating revenues are absorbed by temporary deployment of reserves. Lower limits for liquidity (current ratio) and solvency have been set for the University as a whole.

Tilburg University conducts its business primarily within Europe, and financial transactions are settled overwhelmingly in euros. Therefore, the currency risk is limited. A USD bank account with a limited balance is maintained for transactions in US dollars.

The financial assets are largely invested in fixed-rate government bonds. The price risk is limited as the entire portfolio complies with the 2016 OCW's Investment, Borrowing, and Derivatives Regulations.

Credit risk from our customers is limited due to the nature of Tilburg University's activities. The University uses Treasury Banking for day-to-day liquidity with the Ministry of Finance.

Tilburg University has a current account position with the TiU-Holding B.V. of which the University is a full owner. Tilburg University has not issued a 403 statement.

## 8.4 Treasury Policy

Tilburg University's treasury policy is based on the Treasury Statute in line with the OCW Investment, Borrowing, and Derivatives Regulation 2016. The Treasury Statute was updated in 2022 and approved by the Board of Governors on May 30, 2022.

Tilburg University has placed all liquidity with the treasury of the Ministry of Finance. The investment portfolio still contains one bond as of December 31, 2023, which may be held until maturity in 2025. No new bonds will be purchased as part of Treasury Banking.

Cash flow planning for the next planning period is based on the estimate of the government contribution, tuition fees, multi-year budgets of the units, the strategic real estate vision, and historical data. Fixed asset investments are financed from own resources whenever possible. A forecasting model is used for this planning.

Treasury actively manages the size of the current account balance while ensuring continuity of operations.

In 2023, Tilburg University applied for a Credit Rating from Fitch Ratings. Tilburg University's Credit Rating arrived at AA+. This rating enables Tilburg University to operate in the financial market at favorable rates. The rating is updated annually.

In the financial statements, the bond is stated at fair value at the balance sheet date. Unrealized price changes since purchase (decreases to purchase price) are recognized directly in the securities revaluation reserve. Due to price appreciation, this reserve increased in 2023.

# 8.5 Contribution to the Profile Fund

In accordance with Section 7.51 of the HERA, Tilburg University provides financial support to students in special circumstances through the Profile Fund. This concerns students with:

- ◆ study delays due to force majeure;
- ◆ a recognized top-level sports status;
- ◆ a board position in the participation council or a student organization.

Students who meet the conditions are eligible for financial support from the Profile Fund. The Profile Fund Regulations define the conditions for support. The University Council gave its consent to these Regulation.

The Profile Fund is in the nature of an earmarked reserve. At the end of 2023, the reserve amounts to €46K. Annually, through the internal distribution model, an amount of €848K is available for the Profile Fund. The following table provides an overview of the payments in 2023. Of the total amount, 67% was for students with board positions.

*Table 8.8 Payments from the Profile Fund in 2022, by category*

Category	Number of application	Number received	Reimbursement (in €)	Average amount of reimbursement (in €)	Average duration of reimbursement in months
Governance	517	517	755.533	1.461	4
Force Majeure	119	119	202.642	1.703	7
Other	73	73	161.344	2.210	3

## 8.6 Flexible Education

Tilburg University has been participating in the flexible studying pilot program, which started in the academic year 2017–2018. This allows students to study at a modified pace at reduced tuition fees. The amount per credit is derived from the statutory tuition fee rate. For the academic year 2022-2023, this including the 15% statutory surcharge, i.e., €42.34. The pilot is intended for students with recognized status as athlete, entrepreneur, caregiver, or having a chronic illnesses, and students who are pregnant and/or have children. The program does not apply to students in pre-Master's programs and joint programs. For academic year 2022–2023, 31 students have been admitted to the pilot (2021-2022: 29) of the 37 students who expressed interest.

The pilot ended on August 31, 2023. For the academic year 2023-2024, students could not sign up for the pilot again. However, OCW has drawn up a compensation arrangement for which students who participated in the 2022-2023 pilot and would also have liked to do so in 2023-2024 are eligible. OCW has allocated an amount of € 983.45 per person based on 25 possible applications. Settlement of this compensation scheme will take place in calendar year 2024.

## 8.7 Clarity Aspects

This section describes how Tilburg University deals with the aspects of the memorandum Clarity in the Funding of Higher Education from OCW dated August 29, 2003 and its supplement dated August 27, 2004.

### *1. Outsourcing programs (or parts thereof) registered in the Central Register of Higher Education Study Program (CROHO)*

In 2023, Tilburg University did not outsource registered programs to private organizations and other institutions.

### *2. Investing public funds in private activities*

As of tax year 2023, for the first time, universities must account for their activities according to OC&W's new policy regulation Investing Public Funds in Private Activities. This policy regulation replaces Theme 2 from the 2003, 2004, and subsequent OC&W clarification memorandum.

The policy regulation was published in 2021, but the scope of application and interpretation of the policy regulation, as well as auditing and accountability, is still unclear to both institutions and auditors. The minister has asked the State Advocate for advice on the policy regulation and will consider any decision-making on the policy regulation based on that advice in the future. In connection with this lack of clarity and the advice requested from the State Advocate, the minister has decided, for the reporting year 2023, to allow universities to have room for accountability in deviation from the policy regulation.

We are closely monitoring developments regarding the policy regulation and will further improve the process for accountability next year in coordination with the sector and in line with the policy regulation's intent .

Based on the information currently available on the application of the policy regulation, Tilburg University conducted a comprehensive inventory of activities relevant in this context at all units. Based on the principles as set out in the policy regulation, the activities were identified and assessed on the basis of externally available information and guidelines.

With the notes below, Tilburg University is accounting in line with the policy regulation Investing Public Funds in Private Activities in compliance with the leeway provided by the minister. The amounts mentioned are based on the 2023 financial statements before consolidation.

The relevant activities including their revenues and associated results are explained in more detail. All activities listed below take place under the ultimate responsibility of the Tilburg University Executive Board and the Board of Governors and are subject to the University's Risk Policy and Management Regulations. The Internal Financial Control unit performs random checks during the year and, at the time of the annual audit, on the correctness of the financial statements concerning various activities.

### *Contract Research*

Within Tilburg University, for the purpose of the funded task, research and valorization projects are carried out for international organizations, the NWO, governments, and industry, among others. The project administration records whether a project has a public or private character. The assessment of the public or private nature takes place within the Project Control unit; a guideline for this assessment is included in the Project Statute used by Project Control. For research with a public nature for which public funds in addition to grants are received, it involves research activities that are regular for a university for which the research results are public, and any financial results accrue to the public assets of the University. To the extent that the activities are private in nature, the on External Activities Manual applies. This describes a standard calculation model for calculating hourly rates based on integral cost. The Manual is updated annually. Positive and negative results from private contract research are added to or withdrawn from the University's private equity.

### *Contract Education*

The contract education that takes place within the Tilburg University management units is carried out within the framework of Lifelong Development. Examples are the postgraduate course in Accountancy at TiSEM and language courses at the AS Division. Within the University, contract education takes place at the Schools for which the fees are based on the institutional tuition fees. The contract education activities are closely intertwined with Tilburg University's funded statutory tasks such as knowledge valorization and knowledge sharing with society. The External Activities Manual applies to contract education. Given that contract education is a private activity, a commercial rate is charged for these activities, based on the integral cost price.

### *Sports Center*

As part of activities related to education, the Sport Center, where sports facilities are offered, is operated by the FS Division. These facilities are particularly aimed at Tilburg University's students' and employees' well-being. In times of increasing (psychosocial) stress experienced by students and work pressure of employees, this facility is considered even more important than before, based on the responsibility as an educational institution and employer to care for its students and employees. A differentiated rate is charged (with the lowest rate for students). In addition to practicing sports, the Sport Center is also used as an examination site. Therefore, this activity qualifies as a public service. The management of the Sport Center is housed in FS as a separate internal (financial) unit and is included in the University's Planning & Control Cycle.

### *Secondments*

As part of other revenues, no explicit distinction is made between public and private secondments. Secondments take place under the responsibility of the management unit of the seconded person. For secondments that can be classified as private, the External Activities Manual applies. This describes a standard calculation model for calculating hourly rates based on the integral cost price. Private secondments take place when an employee, as an extension of his/her work at the University, deploys his/her knowledge at another organization. Public secondments are aimed at adding value to the funded task of education (e.g., guest lectures and guest speakers) or research (e.g., project collaboration). Since a distinction between public and private secondments has not been made explicitly and the scope is limited, the realization for secondments in 2023 is included entirely as private activity in the following overview.



### Rental

The rental of (education) spaces takes place by other external parties (including related parties) for various purposes, including study support, catering, and entrepreneurship. To the extent the rental can be classified as a private activity, market-based and cost-covering rates are charged, with annual pre- and post-calculation. Both the daily management of the buildings and the calculation of rental rates are carried out by the FS Division.

The above activities translate to revenues and calculated result in the following way:

Table 8.9 Indicative result of public and private activities

Public activity	Revenues	indicative result
Sports Center	€2 million	-/- €0.5 million
Private activity	Revenues	indicative result
Private contract research	€0.8 million	-/- €0.2 million
Contract Education	€2.9 million	+/+ €0.4 million
Secondments	€0.8 million	+/+ €0 million
Rental	€0.4 million	+/+ €0.4 million

The activities within the Sport Center are public in nature, and therefore, the deficit on this activity is covered by public funds.

The deficit on private contract research is withdrawn from private equity and is accounted for as such in the 2023 financial statements.

As shown in the justification above, the indicative result on the other (private) activities is zero or positive, which means that there is no investment of public funds.

### Related parties

Tilburg University has three associates on its balance sheet that are accounted for under private equity. TIAS B.V., Tilburg University Fund Foundation, and TiU Holding B.V.

TIAS B.V. mainly provides contract education (€22.4 million). These activities are provided within the framework of Lifelong Development. The B.V. in which the University has an 80% stake has its own financial operations. The equity of TIAS Business School is accounted for under private equity. TIAS Business School must operate cost-effectively as a stand-alone organization and is responsible for a balanced multi-year operation.

The activities of TiU Holding B.V. mainly consist of secondments performed by KCS B.V. (€3.1 million). KCS B.V. second personnel primarily for the purpose of supporting the operations of the University for which transfer pricing is applied, in accordance with tax regulations.

The revenues of the Tilburg University Fund (€1.8 million) is classified under activities in the context of generating additional revenues that are used for the implementation of the statutory public tasks of education, research, and valorization. The University Fund builds a bridge between the University and society for initiatives that need support and that are not (entirely) provided for by government funding. Support for innovative research projects, for educational initiatives, and for activities and facilities for students and alumni. The costs of supporting the Tilburg University Fund are borne by the University. On the other hand, the revenues obtained from the Tilburg University Fund largely benefit Tilburg University. These activities are part of the public mission of the University.

### *3. Granting of exemptions*

Tilburg University only grants exemptions at the request of an individual student. Exemptions are granted by the Examination Board; the grounds on which exemptions can be granted are laid down in the EER. Exemptions are registered in the student file.

### *4. Funding of international students*

Tilburg University enrolls international students as students only if they fully meet the enrollment requirements. Enrolled students will only be eligible for funding if they fully comply with the relevant laws and regulations. Exchange students and international students who follow only part of a program are enrolled as contract students in accordance with the regulations applicable at Tilburg University for contract students in contract education and are not exchanged with the Netherlands Education Executive Agency (DUO).

### *5. Tuition not paid by students themselves and participation of University staff in degree programs*

Tilburg University's enrollment procedures conform to the laws and regulations regarding this issue. Tilburg University does not spend government funding to compensate in any way for tuition fees paid by students themselves. If tuition is paid by third parties on behalf of a student, this is explicitly indicated on the authorization issued by the student.

In 2023, a total of 876 employees were enrolled in tuition at Tilburg University. All of them fulfilled their tuition obligations themselves.

### *6. Students taking modules*

Students who take only part of a program are enrolled as contract students in accordance with the regulations applicable within Tilburg University. These students are not exchanged with DUO.

### *7. Students following other degree programs*

Without Tilburg University's intervention, students indicate directly via Studielink the program(s) for which they apply and wish to be enrolled. Tilburg University does not enroll students in programs other than those for which they have applied.

### *8. Customized programs for companies or organizations*

Regarding initial education, by 2023, there are no customized pathways with companies and other organizations, as referred to in the Clarity Memorandum, that is, developing customized pathways in which a third party—an external organization or company—pays a contribution for tailoring an existing funded program.

*Number of students to be counted for funding purposes*

Tilburg University enrolls a student who meets all enrollment requirements and where all funding requirements are also met as a funded student in the Basic Education Register for Higher Education (*BRONHO*). A successfully completed study program will also be registered as funded in *BRONHO* if all funding requirements are met.

## 8.8 Remuneration of the Executive Board

Effective as of January 1, 2015, *WNT* applies. This sets a ceiling for the remuneration of top officials in the (semi) public sector based on sector standards or graduated scales. From January 1, 2016, these standards also apply to university education.

OCW uses a system of remuneration classes for the *WNT* based on complexity points for the remuneration maximum of high-level officials. In 2023, Tilburg University fell into class G with 19 complexity points (revenues 10, funded students 4, and weighted education sectors 5). The *WNT* remuneration maximum for class G is €223K in case of full-time employment for the entire year.

The remuneration policy for EB members has been adopted by the Board of Governors. The salary is derived from the maximum of salary scale 18 according to the CLA for Dutch Universities and includes an administrator's allowance. The holiday allowance is 8% and the year-end bonus 8.3%. EB members do not receive bonuses, gratifications, and other performance-related remunerations. The General Pension Fund for Public Employees (*ABP*) applies.

The amounts in Table 8.10 are based on the remuneration components in accordance with the *WNT* regulation of the Ministry of the Interior and Kingdom Relations. A specification is included in [Part 2: Financial Statements Chapter 9. Explanatory notes to the separate items of the consolidated statement of revenues and charges](#).

Table 8.10 Remuneration of the Executive Board (in €)

	Prof. W.B.H.J. van de Donk	Prof. A.J. Schuit	P.F.I.M. Sijnders, MSc, CPC	W.L.M. de Koning – Martens, MSc
Period	Jan 1, 2023 - Dec. 31, 2023	Jan 1, 2023 - Dec. 31, 2023	Jan 1, 2023 - Aug. 31, 2023	Nov 15, 2023 - Dec. 31, 2023
Remuneration	221.789	216.890	152.336	26.465

## 8.9 Expense Claims of the Executive Board

In 2023, the EB of Tilburg University consisted of three people - rector magnificus/president, vice rector magnificus, and vice-president with full-time employment.

The following table provides an overview of expense claims for expenses paid in advance by the EB members, bills paid directly by the University, and expenses paid with a University credit card. Tilburg University has Reimbursement of Expenses Regulations for Members of the EB. Accounting for expenses is prepared in accordance with *UNL* guidelines. Domestic travel expenses include the cost of a pool of student drivers that can be used occasionally. The fixed monthly untaxed expense allowance of €225 per month is included in the expense claims under representation expenses.

Table 8.11 Expense claims of the Executive Board by category (in €)

Category	Prof. W.B.H.J. van de Donk	Prof. A.J. Schuit	P.F.I.M. Snijders, MSc, CPC	W.L.M. de Koning – Martens, MSc
Travel and accommodation expenses domestic	11.074	17.729	7.258	38
Travel and accommodation expenses abroad	2.725	2.192	2.468	133
Representation expenses	498	25	139	42
Representation expenses general fixed expense reimbursement	2.700	2.700	1.800	345
Other expenses				
Total 2023	16.997	22.646	11.665	557

# 8.10 Consolidation and Related Parties

## Consolidation

### *Consolidated Group*

The consolidation includes the financial data of the Tilburg |University Foundation (*Stichting Katholieke Universiteit Brabant*) (hereafter **Consolidated Group**) together with those related parties in which there is a majority interest or who have a decisive voice, as well as the proportional part of joint operations.

The Consolidated Group involves the following parties in addition to the Tilburg University Foundation:

- ◆ TiU Holding B.V., Tilburg, 100%, executive director Tilburg University Foundation;
- ◆ KUB Career Services B.V., 100%, executive director Tilburg University Foundation;
- ◆ TIU Knowledge Transfer BV, 100%, executive director Tilburg University Foundation;
- ◆ TIAS Business School B.V., Tilburg, 80%;
- ◆ Tilburg University Fund Foundation Tilburg, 100%, partial personal union between the Tilburg University EB and the Board of the Tilburg University Fund Foundation.

Where there is a majority interest of less than 100%, a third-party interest is included separately in both earnings and group equity.

TIU Knowledge Transfer B.V.'s minority participating interest in Starterslift Investments B.V. is not included in the consolidated financial statements of the Tilburg University Foundation.

For the purpose of administrative management and governance, an Affiliated Companies Policy is used. The Affiliated Companies Policy is consistent with the recommendations in Chapter 8 of the Code for Good Governance in Dutch Universities (VSNU, 2019).

### *Proportional share Joint Operations*

Tilburg University has a multi-year collaboration agreement with TU/e, the province of North Brabant and the municipality of 's-Hertogenbosch for the joint Graduate School in 's-Hertogenbosch (JADS), as well as the joint Bachelor's Data Science with TU/e. In 2022, in addition to tuition fees and the variable government contribution related to funded students, degrees, theses, and designer certificates, the universities have each provided a financial contribution of €0.425 million to JADS. From 2022, the province and the municipality will provide project grants for the implementation of the JADS 2021-2025 Project Plan as a contribution to the data economy strategic agenda. Between Tilburg University and TU/e a joint arrangement as referred to in Article 8.1 of the HERA was agreed upon in 2019. JADS is processed proportionally. This means that Tilburg University and TU/e account for the joint assets, liabilities, revenues, and charges of JADS in proportion to the interest in their financial statements (50% each). Surpluses and deficits arising from this collaboration are also distributed in the same way. The deficit of JADS over 2023 amounted to €1.6 million. Tilburg University's 50% share over 2023 is therefore -/- € 0.8 million.

## Related parties

Related parties include all legal entities over which dominant control, joint control, or significant influence can be exercised.

There are also related parties where there is a minority interest and/or a partial personal union at management level without decisive management control. These legal entities are not included in the consolidation. The following legal entities in particular are not included in the consolidation:

- ◆ Endowed Chairs Foundation
- ◆ Tilburg Orientation Program Foundation
- ◆ Netspar Foundation
- ◆ CentERdata Foundation
- ◆ Brabant Startup Alliance Foundation
- ◆ Starterslift Investments B.V.
- ◆ Mindlabs Association
- ◆ Brainport Foundation
- ◆ Midpoint Brabant Foundation
- ◆ Higher Education for the Elderly Foundation (*HOVO*).

In addition, there are three so-called support foundations:

- ◆ Tilburg University Fund Foundation (part of Consolidated Group).
- ◆ Foundation Support Fund for Catholic Higher Education (not a related party)
- ◆ Professor Cobbenhagen Foundation (not a related party)

Significant transactions with related parties are disclosed to the extent that they are not entered into under normal market conditions. Of these, the nature and extent of the transaction and other information needed to provide insight are disclosed.

## Strategic collaboration partners

In addition to the collaboration with related parties, the Tilburg University Foundation also collaborates strategically and more or less administratively with various other legal entities. In particular, these include student organizations, collaboration partners in the area of research and education, sector organizations such as the *UNL* and *SURF*, and regional governments. Persons who are more or less administratively and/or substantively involved with these legal entities on behalf of the Tilburg University Foundation are accountable to their manager and ultimately to the EB.

In 2022, the EB entered into a strategic collaboration agreement with the Centerdata Foundation and designated Centerdata Foundation as Official Partner Tilburg University. A similar strategic collaboration agreement was established with Het PON & Telos Foundation in 2021.

In line with the intentions in the strategic institutional plan, the desire is to enter into strategic collaborations with multiple external partners in 2023 and beyond, whether or not in the context of forming joint academic collaborative centers.



## Accountability

The functioning and management of the legal entities that are part of the Consolidated Group and collaboration with related parties and strategic collaboration partners is periodically the subject of consultation between the EB and the Board of Governors.

Entering into and continuing strategic collaborations and connections is always done in the interests of Tilburg University's perceived social mission. In line with Chapter 8 of the Code for Good Governance in Dutch Universities (VSNU, 2019), when the EB makes decisions on Tilburg University entering into new financial and/or managerial involvement in other legal entities and/or partnerships, it is clear how this contributes to the implementation of the university-wide strategy. The challenge is to always be open to new (research) collaborations and associated requests for customization. In practice, the intrinsic need for collaboration among our researchers and Schools sometimes raises questions about how to give the various collaborations a permanent character, which collaborations can count on additional attention for reasons of the university-wide strategy and how to organize the financial and personnel administration. These questions will be involved in the development of the strategic institutional plan.

# 8.11 Governance Statement

The EB issued a comprehensive assurance report to the independent auditor on the 2023 financial statements. All information known to the EB that is relevant to the audit opinion on the annual report and the assurance report on the funding data has been provided. The EB recognizes its responsibilities with respect to the financial statements and annual report and all related matters. These include internal control to prevent material misstatements due to error or fraud, legality, and compliance with laws and regulations.

# 8.12 Report of the Board of Governors

## Introduction: 2023, a Dynamic Year for Tilburg University

In 2023, Tilburg University maintained its status as a renowned academic institution both nationally and internationally. This was possible because of its focus on scientific research and education. The University took its responsibilities to the community seriously and strived to fulfill its mission and achieve strategic goals. It did this by remaining flexible in meeting challenges and seizing opportunities.

The year was dominated by the strategy *Weaving Minds & Characters: Strategy Towards 2027*, with a special focus on student development and increasing academic and societal impact. Tilburg University was committed to advancing knowledge about social structures and striving to realize prosperity for all.

Leading up to the centenary, the Board of Governors stressed the importance of constant self-evaluation and innovation. It recognized and appreciated the dedication of the EB, Deans, Directors, University Council, and all staff and students for their commitment and contributions to research and education with societal added value. The implementation of the 2027 Strategy and the active involvement of the entire university community received high praise.

The Board of Governors was committed to a thoughtful and integrated approach to university governance, focusing on both short-term and long-term strategies. It adopted a dynamic and responsive attitude to address both internal changes and external developments.

The Board of Governors' focus on strategic, operational, and compliance issues underscored the rigor with which it fulfilled its duties for the future development of Tilburg University. In 2023, the academic community, consisting of students, academics, staff, and administrators was at the center of all the Board of Governors' activities, united by shared values of . These values were the foundation for our continued commitment to innovate and challenge.

Specifically, the Board of Governors focused on promoting the financial and operational stability of the University, in addition to the pursuit of academic excellence and integrity. The comprehensive 2023 agenda of the Board of Governors, which covered topics from financial planning to social safety to the impact of external events, illustrated the breadth of concerns. The involvement of experts and stakeholders on specific topics underscored the commitment to inclusiveness and diligence in decision-making.

Tilburg University focused on navigating challenges in the academic landscape in 2023, particularly in the areas of internationalization and the tight labor market. Despite these challenges, the University managed to improve its student-to-staff ratio. This improvement reflects a successful strategy in attracting and retaining highly qualified staff, as well as an efficient allocation of resources to meet the needs of a growing and more diverse student population.

Society is currently characterized by increasing polarization. Tilburg University has taken active steps to bridge divided communities and contribute to constructive social discussion. The University has worked to contribute to the debate through scientific analysis and facts, with the goal of promoting a more informed and nuanced public discourse. Tilburg University has taken initiatives and provided platforms on which critical, yet respectful, dialogue can take place. These initiatives are essential in the pursuit of a society in which decision-making is informed by reliable knowledge and in which communities remain connected despite differences.

Looking back on 2023, it was a year of significant progress and productive collaborations. The Board of Governors is grateful for the commitment, dedication and trust of everyone inside and outside Tilburg University. Together, we remain committed to a future in which Tilburg University excels as a center for knowledge, innovation, and social contribution.

## Composition of the Board of Governors : Diversity and Dialogue

The Board of Governors supports and secures the maintenance of Tilburg University's core values, promotes a culture of dialogue and diversity, and is committed to the ongoing development of the University. The Board of Governors endorses the Tilburg University's unique Catholic identity with an open attitude to all religions and philosophies. The Board of Governors reflects a broad spectrum of academic and social currents, placing great value on gender diversity and other forms of inclusiveness. Board members also include alumni of the University.

With five members, the Board of Governors functions on personal merit, free from external influences. The current composition of the Board of Governors includes:

- ◆ Mr. H. (Hugo) Reumkens as chair,
- ◆ J.H.P.M. (Jos) van Lange MSc,
- ◆ M.R. (Manon) Leijten MSc,
- ◆ Prof. E. (Eva) Demerouti, and
- ◆ Prof. engineer W.M.P. (Wil) van der Aalst (serving until October 1, 2023), succeeded by
- ◆ Prof. G.J. (Gerard) van den Berg (as of October 1, 2023).

The Board of Governors takes the quality of its decisions and composition extremely seriously, acting with transparency and the involvement of its key stakeholders such as the EB and the University Council.

The remuneration of the Board members is in accordance with the *WNT*, ensuring that remuneration is appropriate and regulated.

The efficient functioning of the Board of Governors is supported by an official secretary, Ms. R. van Leeuwaarde LL.M., who holds this role in addition to her position as Head of Legal Affairs of Tilburg University, since January 1, 2023.

## Active Engagement and Strategic Decision-Making in 2023

During 2023, the Board of Governors met six times in full composition, with meeting agendas reflecting its broad and intensive involvement in both the strategic and operational facets of the University. These meetings focused on the general state of affairs within the University, including regular oversight of administrative and financial matters, as well as specific topics such as social safety and educational quality. The promotion of transparency, accountability, and strategic planning took center stage.

Almost all regular meetings began with a presentation by one of the Deans, focusing on the challenges, successes, and engagement strategies of their respective Schools. This involvement of the Deans in the meetings strengthened communication and collaboration between the Schools and the Board and emphasized the Board of Governors' commitment to fostering collaboration and communication within the University, with an emphasis on inclusiveness and collaborative decision-making.

In 2023, the Board of Governors also initiated thematic meetings focused on specific topics. These meetings underscored the ability of the Board of Governors to respond quickly to important developments, external reports and societal concerns and demonstrated the proactive approach in addressing challenges facing Tilburg University. These thematic meetings not only provided a platform for discussion but also acted as catalysts for shaping concrete policies and implementing new strategies, further reinforcing the dynamic and responsive nature of administrative work at Tilburg University.

## Dynamics within Board of Governors Committees

The Board of Governors has optimized the operation of its specialized committees to provide keen oversight in several critical areas. The ARC Committee, with experts led by Dr. J.H.P.M. van Lange and with Dr. M.R. Leijten as a member, plays a crucial role in ensuring financial integrity and compliance. The Governance & Remuneration (G&R) Committee, chaired by Prof. Dr. E. Demerouti, with Mr. H. Reumkens as a member, is committed to solid governance and appropriate remuneration. Until October 1, 2023, Prof. W.M.P. van der Aalst led the *OOI* Committee, with Prof. E. Demerouti as a member, to ensure the quality of education and research. As of October 1, 2023, Prof. G.J. van den Berg succeeded Prof. W.M.P. van der Aalst as chair of this Committee.

These committees bring together expertise for detailed oversight in areas such as auditing, operational integrity, and the quality of education and research. This system of specialized committees underscores Tilburg University's commitment to multidisciplinary collaboration and the integration of diverse expertise, essential to furthering the University's goals.

Feedback from these committees on audits and IT security underscores the Board of Governors' proactive commitment to monitoring and protecting the University's digital infrastructure. This is fundamental to maintaining digital security and integrity.

In 2023, the Board of Governors paid close attention to financial transparency and accountability. Collaboration with the external auditor (PwC) and intensive communication reflect an in-depth assessment of the University's financial well-being and performance, critical to financial stability and regulatory compliance.

## Reinforcing Education and Research: Key Priorities of the Board of Governors

In 2023, the Board of Governors focused its attention strongly on the primary process, with an explicit focus on the quality of assessment processing and standardization. This underscores the commitment to educational quality and ensuring reliable grading processes.

The Board of Governors made efforts to monitor and improve both education and research quality. Exploring legal challenges and ensuring scientific integrity were considered essential to maintaining the University's ethical standards. In this light, the 2023 Board of Governors placed special emphasis on scientific integrity, risk assessment, and the protection of knowledge.

The Board of Governors' active role in awarding honorary doctorates highlights its commitment to academic recognition and collaborations. This contributes significantly to Tilburg University's reputation and academic excellence, underscoring how essential these elements are to the University's continued growth and development.

## Strategic Evaluation: Mid-term Review and KPIs

In 2023, the Board of Governors placed a strong emphasis on constant evaluation of its strategic direction and specific, measurable indicators that measure progress. This approach is essential to accurately adjusting strategic goals and ensuring long-term success. Discussion of strategic progress and resulting operational challenges was central to the Board of Governors' agendas throughout the year, underscoring its commitment to continuous improvement and adaptation to changing circumstances.

## Prioritizing of Social Safety

The Board of Governors has consistently focused on promoting social safety in 2023, a focus that underscores the importance of a safe and inclusive community within the University. The emphasis on social safety reflects the Board of Governors' commitment to creating an environment in which everyone feels respected and safe.

On October 2, 2023, the Board of Governors organized a thematic meeting on transgressive behavior, a proactive response to the growing concerns and heightened awareness regarding this issue within academia in the Netherlands. This meeting, inspired by revelations in the media, including Argos about incidents at Dutch universities, highlighted the urgency of the issue.

The focus of this thematic meeting was on raising awareness about transgressive behavior, facilitating the exchange of information, discussing preventive measures, and exploring strategies to make the University an even safer and more inclusive place. The initiative underscores the institutional responsibility the Board of Governors takes in preventing and addressing transgressive behavior, affirming that the University must be a safe learning and working environment for all.

The October 2, 2023 thematic meeting demonstrated Tilburg University's serious approach to transgressive behavior and its commitment to ensuring a safe academic community. This initiative marks an important step in the commitment to address and reduce such behavior, in line with broader societal and academic efforts to address these challenges.

## Financial Responsibility and Innovation

The Board of Governors approved the 2024 Budget and, in consultation with the external auditor, reviewed the 2022 Annual Report and Financial Statements. These sessions also discussed the 2023 Audit Plan, the Auditor's Report, and the annual Management Letter, with the approval of the Internal Audit Charter and the Internal Audit 2024 Annual Plan being an example of careful financial planning and control. These decisions, prepared by the ARC Committee, highlight the commitment to transparency and financial integrity.

## Exploring Internationalization and the Future of Higher Education.

In 2023, the Board of Governors focused intensively on the debate on internationalization and the future of higher education in the Netherlands, underscoring the strategic importance of internationalization and long-term planning in higher education. Discussions on the Balanced Internationalization Bill highlight the complexity of this topic within contemporary academic and political landscapes.

## Campus Development and Sustainability

A noteworthy event was the working visit on June 9, 2023, during which the Board of Governors evaluated the progress of the construction of the Marga Klompé Building. This building represents a paragon of timeless architecture and commitment to sustainability, highlighting Tilburg University's role as a forerunner in environmentally friendly construction practices. The emphasis on circularity, shown through the use of a reusable wooden structure and innovative natural stone facades, demonstrates a progressive vision of sustainable development. Named after Marga Klompé, the first female minister in the Netherlands and honorary doctorate recipient of the *then Katholieke Hogeschool Tilburg*, the building embodies social commitment and the ambition for a meaningful society.

The completion of the Marga Klompé Building reinforces Tilburg University's vision for campus development and confirms the University as a pioneer in shaping sustainable and innovative educational spaces. This building will be an important addition to the University's facilities.

## Strengthening Audit, Risk Management, and Compliance.

The ARC Committee of the Board of Governors plays a critical role in the University's financial strategy and risk management. This Committee deals with financial reporting, scenario analysis, and stress assessment aimed at comprehensive financial planning and effective risk management. The ARC Committee emphasizes the importance of internal audits to ensure the integrity and efficiency of Tilburg University's business operations.



In 2023, the ARC Committee formally met four times, supplemented by two thematic meetings that focused specifically on ICT-related issues. These meetings provided supervision and advice in various areas, including compliance, housing policy, ICT, cybersecurity, knowledge security, strategic risk management, financial planning (FIRMa), audits conducted, sustainable reporting, and the function of internal audits. The signing of the horizontal monitoring covenant with the Tax Authorities was noted with satisfaction, as well as a positive outcome of the credit rating process for the University. In addition, the ARC Committee held a closed session with PwC, with no Tilburg University representatives present, to further explore and discuss specific topics.

Specific focus areas in 2023 include:

- ◆ FIRMa 2024-2028: Discussions on long-term financial planning, emphasizing the University's strategic financial stability and prospects.
- ◆ Future scenarios: A proactive approach in anticipating and preparing for various future scenarios for the University.
- ◆ Reserve Policy: Consultation on reserve and ratio policies, illustrating the focus on financial health and risk management.
- ◆ Fitch Credit Rating: Analysis of credit rating results and communication strategy, highlighting the importance of financial reputation and impact on stakeholders.
- ◆ 2023 spring Marap: An active involvement in evaluating progress in relation to annual targets.
- ◆ PwC audit plan: Collaboration with the external auditor to provide essential insights into the University's financial health and internal controls, critical to maintaining financial stability and regulatory compliance.

These ARC initiatives reflect Tilburg University's commitment to a robust system of financial management and risk prevention, essential to the continued success and integrity of the University.

## Strengthening Governance and Remuneration Policies.

The G&R Committee of the Board of Governors met three times in 2023, paying particular attention to topics such as ancillary activities, the *WNT*, and social safety. These meetings also served to prepare for the selection of a new Board member, reinforcing the careful approach to governance and Board dynamics within the University.

Based on the Committee's preliminary work, the Board of Governors evaluated and assessed the performance and ancillary positions of the EB according to the established governance standards. This process ensures strict compliance with the remuneration standards prescribed by the *WNT*, underscoring the commitment to transparency and fairness in remuneration practices.

Specific concerns of the G&R Committee in 2023 include:

- ◆ Changes to Administration and Management Regulations: These changes, arising from the decision to split the Secretary of the University/General Director/Director ES position, demonstrate the ability of the Board of Governors to respond flexibly to organizational changes and adapt governance structures to promote efficiency and effectiveness.
- ◆ Repositioning of CISO and Staff Screening: The information security and staff screening reflects a proactive approach in risk management and integrity within the University, essential to maintaining a safe and trusted academic environment.

- ◆ Strategic Human Resources Policy and Annual Reports of confidential advisors: These topics highlight the importance the Board of Governors places on HR policies and social safety in the workplace. The emphasis on a strategic human resources policy illustrates a long-term vision focused on talent management and employee well-being.

These G&R Committee initiatives highlight Tilburg University's commitment to maintaining high standards in governance practices, promoting a safe and inclusive work environment and ensuring an appropriate and transparent remuneration structure.

## Education, Research, and Impact

In 2023, Tilburg University's *OOI* Committee met three times and organized a series of working visits to the various Schools. These visits, aimed at in-depth interaction with various sections within the University, underscore the commitment to promoting educational excellence, research excellence, and societal impact.

During the year, the Committee focused specifically on topics such as administrative information management, the Quality Agreements, the debate regarding internationalization, policy for full professors including external funding and ancillary activities, and the emergence of LLMs. The Committee continues to call attention to lagging research and contract funding. These themes reflect the Committee's multifaceted approach to continuously improving Tilburg University's academic and societal contribution.

These activities of the *OOI* Committee demonstrate an active and engaged approach in addressing and improving core aspects of Tilburg University's academic mission and operational efficiency, with the goal of maintaining and further developing a stimulating and supportive learning and working environment.

## Working Visits and Internal Reflection

Two members of the Board of Governors conducted a thorough working visit of all Tilburg University's Divisions in 2023, with the goal of strengthening the dialogue with the Division Directors and employees about future focal points. This biennial visit revealed a generally positive working atmosphere, with an emphatic focus on the University's core values: the 4Cs. However, challenges such as workload, financial developments, and organizational inefficiencies were also highlighted, along with tensions between different Schools and Divisions.

During its tour, the *OOI* Committee noted a continuation of the positive atmosphere, with recognition of improvements in administrative processes. Nevertheless, among staff, despite increased hiring, the perception of workload remained a major concern, as it did among PhD researchers. Resistance to Evals and other methods of educational evaluation, as evidenced by low response rates and negative feedback, was also identified as a pressing issue.

## Appointment of New Vice-President

The appointment of Wilma de Koning MSc as the new vice-president of the EB as of November 15, 2023 is a strategic move that has multiple positive implications for the University. Her return to Tilburg University emphasizes a strong connection to the institution and promises continuity and renewal.

The appointment follows the departure of Paulina Snijders MSc, who left September 1, 2023 for the Board of Directors of the UMC Groningen. We wish her well there and thank her for her multiple efforts for Tilburg University.

## Renewal in the Board of Governors

Effective September 1, 2023, Prof. Gerard van den Berg has been appointed as a new member of the Board of Governors. His extensive academic background and experience in the Netherlands and internationally, as well as his membership in the *KNAW*, bring a rich source of knowledge and perspective to the Board of Governors. His role as chair of the *OOI* Committee, in collaboration with Prof. Evangelia Demerouti, indicates a focus on strengthening the core activities of the Board of Governors in research, education, and societal impact.

The retirement of Prof. Wil van der Aalst after eight years on the Board of Governors marks the end of an era in which he made significant contributions to Tilburg University. His departure means the loss of his expertise and vision for the Board of Governors but also opens doors for new ideas and approaches.

## Strengthened Collaboration with the Participation Body

The intensive consultations with the University Council and the Board of Governors regarding the recruitment and selection of Prof. Gerard van den Berg and Wilma de Koning MSc emphasize the close collaboration and transparency between the EB and the representatives of Tilburg University's representation body. These consultations play a crucial role in ensuring the integrity of the appointment process and strengthening trust within the University.

By conducting intensive consultations with the University Council, for example on important appointments, the Board of Governors demonstrates its commitment to transparency and building trust. This enables the University Council to play an active role in the decision-making process, contributing to more inclusive university governance.

Involving the University Council in key processes helps increase legitimacy and create broader support within the University community. This ensures that key stakeholders feel heard, recognized, and valued in the process regarding the Board of Governors and supervision.

By consulting with the University Council, the Board of Governors receives valuable feedback and insights from different perspectives within the University. This can lead to more informed decisions that reflect the interests and needs of the entire University community.

## Strategic Dialogue and Collaboration

In 2023, consultations between the presidents of Dutch universities and *OCW* marked a key moment in joint efforts to align national education and research agendas and address common challenges. These interactions are essential for sharing best practices, reaching consensus on sector-wide issues, and strengthening collaboration between universities and government. By acting together, universities strengthen their position in addressing key issues such as funding, regulation, and the quality of higher education and research.

OCW's contribution provides a direct line for universities to influence national policy-making, incorporating specific needs and challenges of higher education and research. The 2023 dialogues provide a foundation for a coherent and collaborative approach within Dutch higher education and research, essential for addressing common challenges, shaping policy, and strengthening the quality and international position of Dutch universities.

## Development of Academic Ecosystems

The Board of Governors applauds the continued commitment of the EB, Schools, and researchers to the development of academic ecosystems, collaborative centers, and multidisciplinary research. These efforts contribute to the University's core values and promote a balance between openness to collaboration and the strategic interpretation of these collaborations. The importance of excellent research, including within individual disciplines, remains a priority in the face of international competition, in which attracting top scientists, both nationally and internationally, is crucial.

## Focus on Quality Agreements and Administrative Agreements

The EB has devoted considerable energy to the implementation of the June 2022 Administrative Agreement, the monitoring of the Quality Agreements, and the *NPO*. By closely monitoring the process of these initiatives and regularly consulting with the EB on them, the Board of Governors emphasizes its commitment and dedication to raising educational quality and promoting academic excellence. An effective system of steering and monitoring, supported by active co-determination, ensures that the progress of these commitments is on track, with the implementation of plans under the *NPO* and the Administrative Agreement proceeding in close collaboration with the Schools.

## Active Collaboration with External Parties and Stakeholders

In 2023, the Board of Governors conducted intensive consultations with a variety of external parties and stakeholders, including the Mayor and Aldermen of Tilburg Municipality, the Provincial Board of the Province of North Brabant, and representatives of the Bishops' Conference of the Netherlands. These interactions highlight the broad and active involvement of the Board of Governors with both local and religious communities and the regional government. Such collaborations underscore the multidimensional approach of the Board of Governors to contribute to Tilburg University's educational, research-oriented, and societal goals.

## Engagement with Students and Alumni

The involvement of the Board of Governors in a wide range of activities aimed at students and alumni, including participation in key meetings and the choice of various meeting venues such as MindLabs in the Spoorzone, demonstrates the multifaceted commitment of the Board of Governors to the University community. The active participation in events of student and student associations, the Student Church Maranatha, and alumni activities, such as the anniversary celebration of Friends of Cobbenhagen, illustrates the Board of Governors' commitment to the well-being, development, and engagement of students and alumni. This commitment promotes innovation, collaboration, and openness, strengthens the sense of community within the University, and supports Tilburg University's mission to generate a positive societal impact.

## Response to Global Developments

The Board of Governors has closely followed developments regarding the conflict in the Middle East, recognizing the complexity of both the emotional and intellectual challenges it presents. The Board of Governors has also followed with great concern the ongoing troubling situation in Ukraine and its impact on our sister university in Lviv. These conflicts highlight the importance of Tilburg University as a safe place where open dialogue and exchange of ideas are central, essential to fostering an inclusive and supportive academic environment.

## Reflection on a Year of significant Progress and Productive Collaborations

The year 2023 marked a new phase in Tilburg University's development towards its centenary. Our commitment to both the academic community and the local environment, together with strategic appointments and a strong emphasis on sustainability and innovation, further reinforced our status as a leading academic institution within the Netherlands and Europe.


The Board of Governors wishes to express its sincere gratitude for the collaboration, trust, and support received in 2023. These elements are at the heart of our commitment to ongoing dialogue and transparency in all that we undertake. With optimism, we look forward to the future, in which we will continue to advance our mission and pursue our efforts on behalf of Tilburg University.

With thanks and appreciation,

On behalf of the Board of Governors

Mr. H. Reumkens, chair



A large, leafy tree in a park-like setting with people sitting at picnic tables and a modern building in the background. The scene is bright and sunny, with lush green foliage. In the foreground, a large, semi-transparent brown banner covers the bottom portion of the image. The banner contains the text "Part 2: Annual Statement of Accounts" in white, sans-serif font. In the background, several people are visible: a group of three people sitting at a picnic table on the left, a person walking in the center, and another person sitting at a picnic table on the right. A modern building with large glass windows is visible in the distance behind the trees.

## Part 2: Annual Statement of Accounts



# 1. Key Figures

Key indicators		2022	2023
Business Operations	Government contributions (in € million)	197	206
	Tuition and examination fees (in € million)	33	46
	Other revenues (in € million)	61	67
	Operating result (in € million)	6,3	-5,1
Balance Sheet	Equity (in € million)	150	144
	Loan capital (in € million)	125	159
	Liquid assets (in € million)	98	102
	Net working capital (in € million)	2	-16
Ratios	Solvency 2 (TiU standard > 0.425)	0,6	0,5
	Current Ratio (TiU norm > 1.0)	1,0	0,9
	Resilience	0,5	0,5
	Profitability	2%	-2%
	Housing Ratio	8%	8%
Staff	Total salaried personnel TiU	2.100	2.324
	Personnel related parties	105	108
	Total salaried staff	2.205	2.432
	Charges to salaried staff (in € million)	193	225
	Charges to external staff (in € million)	22	25



## 2. Consolidated Balance Sheet

(after profit appropriation, all amounts in €)

1. Assets		Dec. 12, 2023	Dec. 12, 2022
1.1.	Fixed assets		
1.1.1.	Intangible fixed assets	916.760	1.271.635
1.1.2.	Tangible fixed assets	170.692.637	152.255.903
1.1.3.	Financial fixed assets	1.544.860	1.507.032
	Total Fixed assets	<u>173.154.257</u>	<u>155.034.569</u>
1.2.	Current assets		
1.2.2.	Receivables	27.868.620	21.728.513
1.2.4.	Liquid assets	102.458.233	98.091.172
	Total Current Assets	<u>130.326.853</u>	<u>119.819.686</u>
	Total Assets	<u><u>303.481.110</u></u>	<u><u>274.854.255</u></u>

2. Liabilities		Dec. 12, 2023	Dec. 12, 2022
2.1.	Equity		
2.1.1.	Group equity	144.395.884	149.535.374
2.1.2.	Third-party interests	605.094	791.768
	Total equity	<u>145.000.978</u>	<u>150.327.142</u>
2.2.	Provisions	12.537.443	7.701.545
2.4.	Current liabilities	145.942.689	116.825.568
	Total liabilities	<u><u>303.481.110</u></u>	<u><u>274.854.255</u></u>

### 3. Consolidated Statement of Revenues and Charges

(All amounts in €)

	2023	Budget 2023	2022
3. Revenues			
3.1. Government contributions	205.545.482	210.143.000	196.693.950
3.3. Tuition fees	46.413.213	47.309.000	33.135.497
3.4. Revenues from work commissioned by third parties	53.842.505	54.945.000	50.825.664
3.5. Other Revenues	13.343.814	12.139.000	10.641.362
Total Revenues	<u>319.145.014</u>	<u>324.536.000</u>	<u>291.296.473</u>
4. Charges			
4.1. Personnel expenses	250.424.669	253.332.000	214.905.580
4.2. Depreciation	12.467.275	14.960.000	14.719.532
4.3. Accommodation expenses	18.277.157	20.224.000	14.064.181
4.4. Other Charges	46.444.885	45.687.000	41.031.701
	<u>327.613.986</u>	<u>334.203.000</u>	<u>284.720.994</u>
<b>Balance of Revenues and Charges</b>	<b>-8.468.972</b>	<b>-9.667.000</b>	<b>6.575.479</b>
6. Balance of financial revenues and charges	3.138.029	-	-24.332
Result before tax	<u>-5.330.943</u>	<u>-9.667.000</u>	<u>6.551.147</u>
7. Taxes	14.595	-168.000	-146.998
Result after tax	<u>-5.316.348</u>	<u>-9.835.000</u>	<u>6.404.148</u>
8. Result of participating interests	1.184	-	4.228
Result from third-party interests	186.674	-14.000	-84.330
Operating result	<u><u>-5.128.490</u></u>	<u><u>-9.849.000</u></u>	<u><u>6.324.046</u></u>

## 4. Consolidated Cash Flow Statement

Cash flow from operating activities		2023	2022
	Balance of Revenues and Charges	-8.468.972	6.575.479
7.	Taxes	-14.595	146.998
	Adjustments for		
4.2.	Depreciation	12.467.275	14.719.532
2.2.	Changes in provisions	4.835.898	-80.696
		<u>17.303.173</u>	<u>14.638.836</u>
	Changes in working capital:		
1.2.2.	Receivables	-6.140.107	-1.149.320
2.4.	Current liabilities	29.117.121	25.066.344
		<u>22.977.014</u>	<u>23.917.024</u>
	<b>Cash flow from business operations</b>	<b>31.825.810</b>	<b>44.984.341</b>
6.1.	Financial Revenues	3.269.973	152.793
6.2.	Financial charges	-142.945	-184.876
		<u>3.127.029</u>	<u>-32.082</u>
	<b>Total cash flow from operating activities</b>	<b><u>34.952.839</u></b>	<b><u>44.952.258</u></b>
Cash flow from investing activities			
1.1.2.	Investments in tangible fixed assets	-30.549.136	-13.411.523
1.1.3.	Investments in financial fixed assets	-	-
1.1.3.	Disinvestments financial fixed assets	-36.644	38.322
	<b>Total cash flow from investing activities</b>	<b><u>-30.585.779</u></b>	<b><u>-13.373.201</u></b>
Cash flow from financing activities			
2.3.	Repayment of long-term liabilities	-	-
	<b>Total cash flow from financing activities</b>	<b>-</b>	<b>-</b>
Movement in liquid assets		4.367.059	31.579.056
1.2.4.	Opening balance of liquid assets	98.091.172	66.512.116
	Change in liquid assets	<u>4.367.059</u>	<u>31.579.056</u>
	<b>Closing cash balance</b>	<b><u>102.458.232</u></b>	<b><u>98.091.172</u></b>

# 5. General Explanatory Notes to the Consolidated Financial Statements

## General Explanatory Notes

### Activities

Tilburg University's mission is denoted by Understanding Society. By developing and transferring knowledge and bringing together people from different disciplines and organizations, Tilburg University aims to make an active contribution to society and contribute to solving social issues. The main activities are education, research, and valorization.

### Continuity

The accounting policies used in the consolidated financial statements are based on the assumption of continuity of the institution.

### Branch address

Tilburg University is located at Warandelaan 2, 5037 AB in Tilburg. Its Chamber of Commerce number is: 41095855.

### Foreign currency

#### *Functional currency*

Items in the financial statements of group companies are measured taking into account the currency of the economic environment in which the group company primarily conducts its business activities (the functional currency). The consolidated financial statements have been prepared in euros; this is both the functional and presentation currency of Tilburg University.

#### *Foreign currency conversion*

Transactions in foreign currencies during the reporting period have been accounted for in the financial statements at the exchange rate on the transaction date. Monetary assets and liabilities in foreign currencies are converted into the functional currency at the exchange rate on the balance sheet date. Exchange differences resulting from settlement and conversion are credited or debited to the statement of revenues and charges.

### Operating lease

Tilburg University has lease contracts for which a large portion of the advantages and disadvantages associated with ownership are not borne by the institution. These leases are accounted for as operating leases. Lease payments, taking into account fees received from the lessor, are recognized in the consolidated revenues statement on a straight-line basis over the term of the contract.

## General accounting policies

The consolidated financial statements have been prepared in accordance with the statutory provisions of Part 9, Book 2 of the Dutch Civil Code (*BW*) and the definite statements of the Annual Reporting Guidelines issued by the Dutch Accounting Standards Board (*RJ*). These provisions are applicable pursuant to the Education Reporting Regulations (*RJO*). The financial statements have been prepared in euros.

Assets and liabilities (excluding group equity) are generally valued at acquisition or manufacturing price, current value, present value, or amortized cost. If no specific basis of valuation is stated, valuation is at the acquisition price. References are included in the balance sheet, the statement of revenues and charges, and the cash flow statement. These references refer to the explanatory notes.

### System and estimation changes

Compared to the previous year, there are no in system changes and changes to the accounting estimates.

### Estimates

In preparing the financial statements, the Tilburg University Board forms judgements on various items and makes estimates that may be essential to the amounts included in the financial statements. Where necessary to provide the insight required by Section 2:362(1) *BW*, the nature of these judgments and estimates, including the associated assumptions, is included in the explanatory notes to the relevant financial statement items.

### Consolidation

Included in the consolidation are the financial data of the Tilburg University Foundation (hereinafter Tilburg University or Consolidated Group) together with those related parties in which there is a majority interest or decisive voice, as well as the proportional share of joint operations.

The following parties are involved in the consolidation:

- ◆ Tilburg University, Tilburg, 100%
- ◆ TiU Holding B.V., Tilburg, 100%.
  - KUB Career Services B.V.
  - TiU Knowledge Transfer B.V.
- ◆ TIAS Business School B.V., Tilburg, 80%
- ◆ Tilburg University Fund, Tilburg, 100%.

Tilburg University has a multi-year collaboration agreement with TU/e, the province of North Brabant and the municipality of 's-Hertogenbosch concerning the joint Graduate School in 's-Hertogenbosch (JADS), as well as the joint Bachelor's in Data Science with TU/e. Surpluses and deficits arising from this collaboration will be divided between Tilburg University (50%) and TU/e (50%).

JADS is accounted for proportionally. This means that Tilburg University and TU/e account for the combined assets, liabilities, revenues, and charges of JADS in proportion to the interest in JADS (50% each) in their financial statements.

If there is a majority interest of less than 100%, a minority interest is shown separately in both the result and group equity. Intercompany transactions, intercompany profits, and intercompany receivables and payables between group companies and other legal entities included in the consolidation are eliminated to the extent that the results have not been realized through transactions with third parties outside the Group. Unrealized losses on intercompany transactions are also eliminated unless there is an extraordinary depreciation. Accounting policies of group companies and other legal entities included in the consolidation have been changed where necessary to reconcile with the applicable accounting policies for the Group.

## Application Article 402

Since Tilburg University's figures at the end of the financial year are included in the consolidated financial statements, a condensed presentation of the figures in accordance with Section 2:402 *BW* has been sufficient in the separate financial statements.

## Related parties

Related parties are all legal entities over which dominant control, joint control or significant influence can be exercised. This concerns the related parties included in the consolidation. There are also related parties for which there is a minority interest and no decisive voice. These parties are not included in the consolidation. These are:

- ◆ Endowed Chairs Foundation
- ◆ Tilburg Orientation Program Foundation
- ◆ Netspar Foundation
- ◆ CentERdata Foundation
- ◆ Braventure Foundation
- ◆ Starterslift Investments B.V.
- ◆ Mindlabs Association
- ◆ Brainport Foundation
- ◆ Midpoint Brabant Foundation
- ◆ *HOVO* Foundation

Significant transactions with related parties are disclosed to the extent that they are not entered into under normal market conditions. Of these, the nature and extent of the transaction and other information needed to provide insight are disclosed.

## Cash flow statement

The cash flow statement is prepared using the indirect method. Cash in the cash flow statement consists of liquid assets, excluding deposits with a maturity longer than three months. Cash flows in foreign currencies have been translated at an estimated average exchange rate. Interest receipts and expenses, dividends received, and income taxes are included in cash flow from operating activities. Dividends paid are included in cash flow from financing activities. The acquisition price of the acquired group company is included under the cash flow from investing activities, insofar as payment in cash has taken place. Cash present in the acquired group company has been deducted from the acquisition price. Transactions involving no cash inflows or outflows have not been included in the cash flow statement.

## Policy rules application of the Dutch Senior Executives in the Public and Semi-Public Sector (Standards for Remuneration) Act

The *WNT* for the public and semi-public sector is in effect.



# 6. Accounting Policies Assets and Liabilities

## Intangible Fixed Assets

### Goodwill

Goodwill has been valued at historical cost after deduction of amortization. As of August 1, 2006 TIAS Business School BV acquired TiasNimbos Business School Utrecht B.V. and TiasNimbos Business School Germany GmbH whereby the historical cost price of €7,097K has been capitalized as goodwill. The basis for the decision to amortize this goodwill on a straight-line basis over its expected useful life of 20 years is that the acquisition brought in a renowned fulltime Master of Business Administration (MBA) program with a carefully built and sustainable international network of companies and alumni with significant long-term benefits. Goodwill is assessed annually for potential extraordinary depreciation by calculating the unit's recoverable amount. This is the higher of the net realizable value and the value in use or the present value of future cash flows. This is used to determine whether the recoverable amount exceeds the book value of the unit. To date, there are no indications of extraordinary depreciation of goodwill.

## Tangible Fixed Assets

Tangible fixed assets, unless otherwise indicated, are valued at acquisition or manufacturing cost including directly attributable costs, after deduction of straight-line depreciation over the expected future useful life and extraordinary depreciation taking into account any residual value.

If major components of an item of tangible fixed assets are distinguishable from one another and differ in useful life or expected pattern of use, those components are depreciated separately.

### Buildings and grounds

Grounds are valued at their acquisition value and are not depreciated. Buildings including fixed installations as well as fixtures and fittings of grounds are valued at acquisition cost after deduction of depreciation. Tilburg University has phased in the component method for valuing its real estate with effect from 2015. All newly capitalized projects are depreciated according to the classification of shell 60 years, completion 30 years, technical installations, built-in components and site facilities 20 years, and fixed design 10 years. Construction interest as a result of investments is capitalized to the extent that financing with borrowed capital is involved.

### Buildings under construction

Buildings under construction are valued at acquisition cost and are not depreciated. Depreciation occurs after transfer to the "buildings" category after the buildings are placed in service.

## Major maintenance

No provision for major maintenance has been made for future costs of major maintenance of the company buildings. The costs are recognized in the result annually by depreciation of the investment in major maintenance via the component method.

## Equipment and inventory

Equipment and inventory are capitalized to the extent the acquisition value per asset exceeds €30K. Capitalized equipment and inventory are valued at acquisition cost after deduction of depreciation. Depreciation is straight-line and based on the acquisition value and expected operating life.

## Technical replacements

Technical replacements are considered capital expenditures and capitalized.

# Financial Fixed Assets

## Participating interests

Participating interests in which significant influence can be exercised are valued according to the equity method (net asset value). When 20% or more of the voting rights can be exercised, significant influence is presumed to exist.

The net asset value is calculated in accordance with the accounting policies applicable to these financial statements; for participating interests for which insufficient data are available for adjustment to these policies, the accounting policies of the respective participation interest are used.

If, according to the net asset value, the valuation of a participating interest is negative, it is valued at nil. If and to the extent that, in this situation, the institution fully or partially guarantees the debts of the participating interest or has the firm intention of enabling the participating interest to pay its debts, a provision is made for this.

The initial valuation of purchased participating interests is based on the fair value of the identifiable assets and liabilities at the time of acquisition. For subsequent valuation, the policies applicable to these financial statements are applied, based on the values at initial valuation.

Recognized as revenues is the amount by which the book value of the participating interest has changed since the previous financial statements as a result of the result achieved by the participating interest.

Participating interests over which no significant influence can be exercised are valued at acquisition price. The dividend declared by the participating interest in the year under review is taken into account as revenues, with dividends not paid out in cash being valued at fair value.

If there is an extraordinary depreciation, valuation takes place at the realizable value. The write-down is charged to the statement of revenues and charges. For the determination of whether there is an extraordinary depreciation, see "Extraordinary depreciation of fixed assets."

## Securities

Securities are measured at fair value upon initial processing. Subsequently, securities included under financial fixed assets are valued at fair value. Increases in value of these securities are recorded directly in the revaluation reserve. At the time the relevant securities are no longer recognized in the balance sheet, the cumulative increase in value is processed in equity in the statement of revenues and charges. If the fair value of an individual security falls below its (amortized) cost, the reduction in value is charged to the statement of revenues and charges. For interest-bearing financial assets, interest revenues are recognized using the effective interest method. Tilburg University values its securities at fair market value because in principle there is no intention to hold securities until maturity.

## Extraordinary depreciation of fixed assets

Tilburg University assesses at each balance sheet date whether there are any indications that a fixed asset may be subject to extraordinary depreciation. If such indications are present, the recoverable amount of the asset is determined. If it is not possible to determine the recoverable amount for the individual asset, the recoverable amount is determined for the cash-generating unit to which the asset belongs.

An extraordinary depreciation loss occurs when the book value of an asset exceeds its recoverable amount; the recoverable amount is the higher of net realizable value and value in use. An extraordinary depreciation loss is recognized immediately as an expense in the statement of revenues and charges while simultaneously reducing the book value of the asset in question.

If it is determined that an extraordinary depreciation loss recognized in the past no longer exists or has decreased, the increased book value of the related asset is not set higher than the book value that would have been determined if no extraordinary depreciation loss had been recognized for the asset. Extraordinary depreciation of goodwill is not reversed.

Also for financial instruments, the institution assesses at each balance sheet date whether there is objective evidence of extraordinary depreciation of a financial asset or a group of financial assets. If objective evidence of extraordinary depreciation exists, the institution determines the amount of the extraordinary depreciation loss and recognizes it directly in the statement of revenues and charges.

For financial assets measured at amortized cost, the amount of extraordinary depreciation is determined as the difference between the book value of the asset and the best possible estimate of future cash flows calculated at present value at the effective interest rate of the financial asset as determined at initial processing of the instrument.

## Projects in progress

Projects in progress are valued at realized project revenues (consisting of realized project costs). Profit is taken in proportion to the progress of the project (percentage of completion method). Progress is determined on the basis of the eligible project costs incurred in relation to the estimated total eligible project costs. If the result cannot (yet) be reliably estimated, revenues are recognized up to the amount of project costs incurred, to the extent that they are likely to be recoverable. Foreseeable losses (as a matter of prudence) are taken entirely directly to revenues. Projects in progress for which invoiced instalments exceed realized project revenues are presented under current liabilities.

## Receivables

Receivables are initially measured at the fair value of the consideration. Receivables are measured after initial processing at amortized cost. If receipt of the receivable is deferred on the basis of an extended agreed payment period, the fair value is determined on the basis of the present value of the expected receipts, and interest revenues are credited to the statement of revenues and charges on the basis of the effective interest rate. Provisions for bad debts are deducted from the book value of the receivable.

## Liquid assets

Liquid assets are stated at face value and consist of cash, bank balances, and deposits with maturities of less than 12 months.

## Equity

Equity consists of general reserves and earmarked reserves and/or funds. This also includes a segmentation into public and private funds.

Earmarked reserves are reserves with a more limited spending option, which the Board has put in place.

### General buildings reserve

The general buildings reserve is intended to express the blocked portion of equity related to the ownership of the property and the financing of part of it with the University's own funds.

### General reserves

These are the freely disposable funds at the balance sheet date from operating balances up to and including the reporting year.

### Earmarked reserves

These are the funds already appropriated at the balance sheet date from operating balances up to and including the reporting year.

## Revaluation reserve

If revaluations are included in the revaluation reserve, realized revaluations are credited to the statement of revenues and charges.

## Third-party interest

Third-party interest as part of group equity is measured at the amount of the net interest in the net assets of the related party in question.

## Provisions

Provisions are created for legally enforceable or constructive obligations that exist at the balance sheet date, where it is probable that an outflow of resources will be required and the amount of which can be reliably estimated.

Provisions are determined based on the best estimate of the amounts necessary to settle the obligations at the balance sheet date. Provisions are measured at the present value of the expenditures expected to be necessary to settle the obligations and losses unless the time value of money is not material. If the time value of money is not material, the provision is stated at face value.

## Severance pay

The severance pay provision relates to a provision for former employees who may claim redundancy payments. Entitlement to a redundancy payment is assessed on the basis of decisions issued on the balance sheet date within the framework of redundancy pay and (non-statutory) unemployment benefits (*WW*). The provision is set at 100% of the calculated maximum liability. Paid benefits are withdrawn from the provision.

## Long-term illness

The long-term illness provision has been formed for employees who are on long-term sick leave on the balance sheet date and who are not expected to return to active service (in part or in full). The provision is calculated for a period up to two years after the first notification of illness.

## Long-term savings Leave

The long-term savings leave provision was created in connection with obligations related to the multi-year savings of leave days based on the actual hourly rate per employee.

## WIA/WGA Self-insurance

Tilburg University bears the risk for both the fixed and flexible *WGA*. A fixed *WGA* benefit is awarded to employees who enter the *WGA* from a permanent employment contract. A flexible *WGA* benefit is awarded to employees who left employment while on sick leave, have received a benefit under the Sickness Benefits Act, and subsequently, after two years of illness, enter the *WGA*.

It was agreed in the *CAO* that the change in the wage-related *WGA* will be repaired at the employer's expense effective July 1, 2017. It is currently being examined whether agreements can be made for several universities. As a result, no estimate is yet possible. Therefore, this is not included in the provision.

## Service milestones

This provision was created in connection with the obligations associated with future 25-year, 40-year and 50-year staff anniversary benefits; the periodic increase is an addition to the provision.

## Reorganization provision

Tilburg University has chosen to redesign its support organization. In October 2015, the Social Plan BEST (Building Excellent Support at Tilburg University) was adopted in which provisions were made for employees who become redundant due to the reorganization. A decision to reorganize was also made in the past for TSHD. As a result, a number of employees became redundant. A reorganization provision was made for the related expenses, the last withdrawal of which took place in 2023.

## Vitality Pact

The vitality pact provision is a legal obligation included as part of Tilburg University's vitality pact. This plan stems from the CAO. An obligation has been included to supplement salary for participants of the plan as a result of the partial compensation of the salary reduction due to reduced working hours in the period prior to the retirement date.

## Other provisions

The other personnel provisions consist of a provision for transition compensation, a settlement agreement, and at TiAS for study activities deferred by COVID-19 for students who have since graduated. The provision for transition compensation was formed in connection with the obligations related to the expiration of employment contracts of salaried staff under the Labor Market Balance Act (WAB).

The other provision was made in connection with asbestos to be removed.

## Current Liabilities

Current liabilities are measured at fair value upon initial processing. Short-term liabilities are valued after first processing at amortized cost, being the amount received, taking into account premium or discount and after deduction of transaction costs. This is usually the nominal value.

## Financial Instruments

Securities included under current assets, to the extent they relate to the trading portfolio or to equity instruments outside the trading portfolio, are valued at fair value. All other financial instruments included in the balance sheet are valued at (amortized) cost. Fair value is the amount for which an asset could be traded, or a liability settled between knowledgeable, willing, and independent parties. If no reliable fair value is readily identifiable, fair value is approximated by deriving it from the fair value of components or a similar financial instrument, or by using valuation models and valuation techniques. This involves using recent similar "at arm's length" transactions, the discounted cash flow method (present value of cash flows), and/or option pricing models, taking into account specific circumstances.

# 7. Principles of Revenues Determination

## General

Revenues and charges are allocated to the fiscal year to which they relate. Revenues are recognized only to the extent that they have been realized by the balance sheet date. Costs and risks originating before the end of the reporting year are taken into account if they became known before the financial statements were adopted.

## Revenues

### Government Funding and Other Contributions

This refers to the government contribution allocated by the minister according to the model allocation, as well as the target subsidies awarded.

### Tuition and examination fees

This refers to tuition and examination fees received to the extent that they can be attributed to the reporting year. This includes institutional tuition and examination fees.

### Revenues work for third parties

This represents revenues from contract education and contract research related to completed projects and revenues from ongoing projects up to an amount of project costs incurred. Any positive results are realized at the time they can be reliably estimated. These results are recognized pro rata to the progress of the project (percentage of completion method) for which progress is determined based on the eligible project costs incurred in relation to the estimated total eligible project costs. If a reliable estimate is not possible, the result is recognized at project closure. The contract research revenues item include both revenues from projects in progress and grant projects. Grant projects involve an earmarked contribution to operating costs, intended for specifically named activities that are part of the University's regular business activities. The grant to cover (part of) the specific operating costs is allocated on the basis of the progress of the project, so any University contribution is also accounted for in accordance with the progress. Projects in progress are those for which the output is intended directly and/or exclusively for the client (customization). In many cases, this will involve research aimed at a need of a market party. If it is likely that the total project costs exceed the total project revenues in the case of projects in progress, the expected losses are immediately processed in the operation.

### Other revenues

This refers to revenues from all other activities to the extent that they can be attributed to the reporting year.



## Charges

### Personnel expenses

Included here are charges related to remuneration for work performed, including social security contributions and pension premiums, as well as other personnel costs to the extent that they relate to the reporting year.

Tilburg University has a pension plan with *ABP*. This pension plan is subject to the provisions of the Dutch Pension Act and premiums are paid by the institution on a mandatory, contractual, or voluntary basis. There is no obligation to make additional contributions in the event of a deficit at the pension fund other than the payment of future premiums. The pension plan is accounted for in these financial statements as a defined contribution plan. The *ABP* uses average salary as the pensionable salary base. The *ABP* tries to increase pensions each year by the price index figure in the government and education sectors. If the funding ratio is below 104.2%, no indexation takes place. Contributions are recognized as personnel expenses as they fall due. Prepaid premiums are processed as accrued assets if this results in a refund or a reduction in future payments. Premiums not yet paid are recognized as liabilities on the balance sheet.

### Depreciation of intangible and tangible fixed assets

Intangible and tangible fixed assets are depreciated from the year of initially being used over the estimated future useful life of the asset. Grounds are not depreciated.

If there is a change in estimate of the economic life, future depreciation is adjusted.

Book gains and losses from incidental sales of tangible fixed assets are included in depreciation.

### Housing and other expenses

These are all housing and other expenses to the extent they relate to the reporting year.

### Interest revenues and interest charges

Interest revenues and interest charges are processed on a time proportion basis, taking into account the effective interest rate of the assets and liabilities involved. When processing interest charges, account is taken of the recognized transaction costs on loans received.

### Taxes

Income tax is calculated on the result before tax in the statement of revenues and charges, taking into account available, tax-deductible losses from previous financial years and exempt profit components and after addition of non-deductible costs. Changes in deferred tax claims and deferred tax liabilities arising from changes in the tax rate to be applied are also taken into account.

## 8. Explanatory Notes to the Distinguished Items of the Consolidated Balance Sheet

### Assets

#### Fixed assets

1.1.1.	Intangible assets		
1.1.1.3.	Goodwill		
	Purchase price	Jan. 1, 2023	7.097.496
	Depreciation	Jan. 1, 2023	-5.825.861
	Book value	Jan. 1, 2023	1.271.635
	Investments	2023	-
	Disinvestments purchase price	2023	-
	Disinvestments depreciation	2023	-
	Depreciation	2023	-354.875
	Purchase price	Dec. 31, 2023	7.097.496
	Depreciation	Dec. 31, 2023	-6.180.736
	Book value	Dec. 31, 2023	916.760

The goodwill relates to TIAS Business School and is being amortized over a period of 20 years.

1.1.2.	Tangible fixed assets	Dec. 31, 2023	Dec. 31, 2022
1.1.2.1.	Buildings	137.678.850	122.954.701
1.1.2.2.	Grounds	16.991.727	17.178.373
1.1.2.3.	Inventory and equipment	16.022.061	12.122.829
		<u>170.692.637</u>	<u>152.255.903</u>

1.1.2.1	Buildings		Buildings	Buildings under construction	Total buildings
	Purchase price	Jan. 1, 2023	217.695.759	9.781.075	227.476.834
	Depreciation	Jan. 1, 2023	-104.522.132	-	-104.522.132
	Book value	Jan. 1, 2023	<u>113.173.626</u>	<u>9.781.075</u>	<u>122.954.701</u>
	Investments	2023	2.866.323	19.863.861	22.730.184
	Disinvestments purchase price	2023	-	-	-
	Disinvestments depreciation	2023	-	-	-
	Depreciation	2023	-8.006.036	-	-8.006.036
	Purchase price	Dec. 31, 2023	220.562.082	29.644.936	250.207.018
	Depreciation	Dec. 31, 2023	-112.528.168	-	-112.528.168
	Book value	Dec. 31, 2023	<u>108.033.913</u>	<u>29.644.936</u>	<u>137.678.850</u>

Buildings are capitalized at the beginning of the fiscal year (01-01).

Buildings under construction consist of Marga Klompé, intended for education and self-study (€24.2 million), restaurant maintenance (€0.6 million), façade operation Koopmans (€ 0.6 million), and other (€4.2 million).

1.1.2.2	Grounds		Grounds	Development grounds	Total grounds
	Purchase price	Jan. 1, 2023	14.289.569	6.346.776	20.636.345
	Depreciation	Jan. 1, 2023	-	-3.457.972	-3.457.972
	Book value	Jan. 1, 2023	14.289.569	2.888.804	17.178.373
	Investments	2023	-	214.543	214.543
	Disinvestments purchase price	2023	-	-	-
	Disinvestments depreciation	2023	-	-	-
	Depreciation	2023	-	-401.189	-401.189
	Purchase price	Dec. 31, 2023	14.289.569	6.561.319	20.850.888
	Depreciation	Dec. 31, 2023	-	-3.859.161	-3.859.161
	Book value	Dec. 31, 2023	14.289.569	2.702.158	16.991.727
1.1.2.3.	Inventory and equipment				Inventory and equipment
	Purchase price			Jan. 1, 2023	31.400.779
	Depreciation			Jan. 1, 2023	-19.277.951
	Book value			Jan. 1, 2023	12.122.829
	Investments			2023	7.604.409
	Disinvestments purchase price			2023	199.168
	Disinvestments depreciation			2023	-199.168
	Depreciation			2023	-3.705.176
	Purchase price			Dec. 31, 2023	38.806.020
	Depreciation			Dec. 31, 2023	-22.783.959
	Book value			Dec. 31, 2023	16.022.061

Inventory and equipment is capitalized as of the date of usage.

The disinvestment under inventory and equipment concerns fully depreciated assets within TIAS Business School of €0.2 million.

The following depreciation rates are used within Tilburg University (unless otherwise explained):

- Grounds 0%
- Grounds development 5% - 10%
- Buildings 1,7% - 3,3% - 5% - 10%
- Equipment and inventory 10% - 25 %

1.1.3.	Financial fixed assets	Book value Dec. 31, 2022	Investments 2023	Disinvestments 2023	Result 2023	Book value Dec. 31, 2023
1.1.3.1.	Participating interests in group companies					
1.1.3.1.4.	Participating interest in Starterslift (TiU Knowledge Transfer)	11.947	-	-	1.184	13.131
1.1.3.7.	Securities					
1.1.3.7.3.	Other bonds	1.495.085	-	11.000	47.644	1.531.729
	Total Financial fixed assets	<u>1.507.032</u>	<u>-</u>	<u>11.000</u>	<u>48.828</u>	<u>1.544.860</u>

TiU Holding has a 100% stake in TiU Knowledge Transfer B.V. TiU Knowledge Transfer B.V. manages Tilburg University's private activities for the promotion of social significance. TiU Knowledge Transfer B.V. has a 44% participating interest in Starterslift Investment B.V.

The current value of financial fixed assets on December 31, 2023 is €1,544,860. All securities are listed and freely available. The sum of revaluations are disclosed in the explanatory notes to equity.

The investment portfolio contains one floating rate government bond as of 31-12-2023, which is held until the end of 2025. No new bonds will be purchased as part of Treasury banking.

#### Current assets

1.2.2.	Receivables	Dec. 31, 2023	Dec. 31, 2022
1.2.2.1.	Debtors	13.070.379	8.636.740
1.2.2.9.	Valuation of projects in progress	502.698	622.846
	Subtotal Receivables	13.573.076	9.259.586
	<b>Accrued assets</b>		
1.2.2.11.	Taxes and social security contributions	289.453	32.911
1.2.2.12.	Prepaid expenses	5.672.343	5.062.478
1.2.2.13.	Advances granted	76.736	66.755
1.2.2.14.	Interest receivable	1.020.971	1.568
1.2.2.15.	Accrued assets other:		
	Revenues to be received	2.816.961	3.578.146
	Revenues to be received from subsidy projects	4.714.883	3.938.785
	Subtotal Accrued assets	14.591.347	12.680.643
1.2.2.16.	Provision for bad debts	-295.802	-211.715
	Total Receivables	27.868.620	21.728.513

Within TIAS Business School, peak billing occurred at a later point in the year. This largely explains the increase in the accounts receivable balance.

The balance sheet total of construction contracts in progress is recorded as a netted item per project, either as valuation of construction contracts or as prepayments of construction contracts.

Prepaid expenses mainly relate to licenses, software, and rent.

Interest receivable is related to cash outstanding with the Treasury.

Receivables have a remaining maturity of less than one year.

1.2.4.	Liquid assets	Dec. 31, 2023	Dec. 31, 2022
1.2.4.1.	Cash	18.484	18.364
1.2.4.2.1.	Bank accounts	5.347.731	6.049.320
1.2.4.2.2.	Deposit	10.688.129	13.143.157
1.2.4.3.	Treasury Banking	86.403.889	78.880.331
	Total Liquid assets	102.458.232	98.091.172

Cash includes a bank guarantee in the amount of €200K at TIAS Business School. The remaining liquid assets are freely available. Tilburg University has placed its liquidities with the Ministry of Finance within the framework of Treasury Banking.

## Liabilities

2.1.	Equity capital	Balance Dec. 31, 2021	Appropriation result 2022	Other movements 2022	Balance Dec. 31, 2022	Appropriation result 2023	Other movements 2023	Balance Dec. 31, 2023
2.1.1.	Group equity							
2.1.1.1.	General reserve							
2.1.1.1.1.	General reserve (public)	115.258.525	6.209.915	856.544	122.324.985	-5.596.474	-17.779	116.710.733
2.1.1.1.2.	General reserve (private)	9.055.781	-258.282	-88.816	8.708.683	-	-230.648	8.478.035
2.1.1.1.3.	General reserve participating interests (private)	3.869.525	455.885	-	4.325.410	-722.301	-	3.603.109
2.1.1.1.4.	General reserve consolidated related parties	2.115.494	-83.472	-1.639.688	392.334	1.190.285	-1.290.526	292.093
	Total General reserve	130.299.325	6.324.046	-871.960	135.751.412	-5.128.490	-1.538.953	129.083.970
2.1.1.2.	Earmarked reserves public							
2.1.1.2.	Earmarked reserves public	12.737.402	-	-767.728	11.969.674	-	248.427	12.218.100
2.1.1.2.4	Earmarked reserves consolidated related parties	-	-	1.639.688	1.639.688	-	1.290.526	2.930.214
	Total Earmarked reserve	12.737.402	-	871.960	13.609.362	-	1.538.953	15.148.314
2.1.1.6.	Revaluation reserve	182.350	-	-7.750	174.600	-	-11.000	163.600
	Total Group equity	143.219.077	6.324.046	-7.750	149.535.374	-5.128.490	-11.000	144.395.884
2.1.2.	Third-party interests	707.438	84.330	-	791.768	-186.674	-	605.094
	Total Equity	143.926.515	6.408.376	-7.750	150.327.142	-5.315.164	-11.000	145.000.978

In addition to reserves for ICT (€1.2 million) and decentralized working conditions (€2.4 million), the earmarked reserves at Schools and Divisions consist mainly of reserves for University strategy projects and projects charged to the units' own reserves (€9 million). All reserves are based on approved project proposals.

The earmarked reserve for the University Fund concerns named funds and amounts to €2.9 million.

The revaluation reserve is held for changes in the value of securities included under financial fixed assets. Changes are recorded directly in equity.



2.2.	Provisions	Balance Dec. 31, 2022	Movements 2023	Withdrawals 2023	Allocations 2023	Release 2023	Balance Dec. 31, 2023	Balance < 1 yr.	Balance > 1yr.
2.2.1.	Personnel provisions								
2.2.1.1.	Reorganization provision	24.577	24.577	-	-	-	-	-	-
2.2.1.2.	Long-term savings leave	2.086.848	288.352	-112.241	1.179.094	-	2.865.349	504.704	2.360.645
2.2.1.3.	WGA Self-insurance	439.247	172.156	-22.485	931.006	4.832	1.170.780	279.867	890.913
2.2.1.4.	Service Milestone provision	2.237.035	153.931	-181.647	2.707	409.671	1.857.787	89.418	1.768.369
2.2.1.5.	Severance pay	555.115	1.015.930	-174	1.598.893	274.012	863.892	546.676	317.216
2.2.1.6.	Long-term sick leave	650.424	574.293	-137	1.335.759	69.952	1.341.801	1.140.100	201.701
2.2.1.7.	Vitality	-	-	-	2.679.755	-	2.679.755	323.825	2.355.930
2.2.1.8.	Other personnel provisions	1.443.299	1.024.584	-12.481	1.507.246	420.401	1.493.079	829.567	663.512
	Total Personnel provisions	7.436.545	3.253.823	-329.165	9.234.460	1.178.868	12.272.443	3.714.156	8.558.286
2.2.4.	Other provisions	265.000	-	-	-	-	265.000	265.000	-
	Total Provisions	7.701.545	3.253.823	-329.165	9.234.460	1.178.868	12.537.443	3.979.156	8.558.286

Provisions are calculated at current capital market interest rates of the 10-year Dutch government loan.

The size of personnel provisions increased by almost €5 million. The main reasons are:

- ◆ The wage increase due to the CAO as of August 1, 2023 (9%). Future personnel expenses are substantially higher as a result.
- ◆ The provision related to vitality is new and included pursuant to the updated memorandum Impact Regulations Sustainable Employability on annual education reporting (dd October 18, 2023).
- ◆ Both the inflow into the Work and Income to Work Act (WIA) and the number of long-term people on sick leave have increased. Being self-insured has a major effect on the size of both provisions.
- ◆ All provisions include a surcharge for social and/or pension costs to the extent necessary. The financial effect of this is inhibited by a higher interest rate for discounting the provisions.

2.4.	Current liabilities	Dec. 31, 2023	Dec. 31, 2022
2.4.7.1.	Instalments received in advance on projects in progress	407.927	412.396
2.4.7.2.	Loss provision for projects in progress	1.503.955	830.267
2.4.8.	Creditors	9.399.406	9.290.730
2.4.9.1.	Payroll tax	7.717.071	6.672.373
2.4.9.2.	Social security premiums	2.204.391	1.836.113
2.4.9.3.	Turnover tax	761.095	629.520
2.4.9.4.	Corporate income tax	-	-
2.4.10.	Pensions	2.727.801	2.599.000
2.4.11.	Budget holder funds	2.205.942	1.937.751
	Subtotal Current liabilities	26.927.589	24.208.151
	Accrued liabilities		
2.4.13.1.	Tuition fees received in advance	24.724.523	21.097.643
2.4.13.2.	Contract education tuition fees received in advance	15.853.558	16.311.350
2.4.14.	Subsidies received in advance OCW	40.441	103.619
2.4.16.1.	Revenues Subsidy projects received in advance	23.350.032	19.172.796
2.4.16.2.	Revenues Netspar received in advance	4.986.690	5.480.981
2.4.16.3.	Revenues Starter grants received in advance	13.250.050	3.518.018
2.4.16.4.	Revenues Incentive grants received in advance	10.333.857	2.653.543
2.4.16.5.	Revenues Sector Plan funds received in advance	3.114.427	1.675.623
2.4.16.6.	Revenues from NPO funds received in advance	973.052	3.467.361
2.4.16.7.	Revenues received in advance Other	2.545.322	2.869.686
2.4.17.	Vacation pay and holiday leave	14.256.917	10.990.635
2.4.19.	Other accrued liabilities	5.586.231	5.276.162
	Total Accruals and deferred revenues	119.015.100	92.617.417
	Total Current liabilities	145.942.689	116.825.568

The balance sheet total of construction contracts in progress is recorded as a netted item per project, either as valuation of construction contracts or as prepayments of construction contracts.

The balance sheet item advance grant project revenues is higher than at year-end 2022 due to project funds received for new projects in 2024.

The item advance received grants OCW contains €15K of earmarked grants awarded in 2013. These are unspent funds that must be repaid. Despite frequent contact, the final determination of the grants has still not taken place.

The increase in revenues received in advance is mainly related to the unspent funds from the Administrative Agreement (€26.7 million). These funds have been allocated non-normatively and placed on the balance sheet as revenues received in advance. These funds are, therefore, available for spending in later years.

The increase in vacation pay and vacation days is related to the CAO wage increase as of August 2023 and the surcharge for social security and pension costs.

Debts have a maturity of less than one year.

## Off-balance Sheet Rights and Obligations

### Multi-year financial commitments

#### Lease obligations

Tilburg University has several rental agreements for the lease of commercial buildings and land. The agreements have expiration dates of March 31, 2025, November 30, 2025 (2x), August 31, 2026, September 30, 2027, March 20, 2028, and March 20, 2033, respectively. The total obligation is €8,599,546, of which €2,468,969 relates to 2024, €4,916,513 relates to the period 2025-2028 and €1,214,064 relates to the period after 2028.

In addition, TIAS Business School B.V. has a lease for a period from April 1, 2017 to March 31, 2032 with an obligation of €1,183,433 for 2024, €4,346,193 for the period 2025-2028 and €3,821,856 for the period after 2028. Within the first five years, TIAS has the right to return 50% of the second floor. If this right is exercised, a penalty of €250,000 must be paid to Trappenburch C.V. A bank guarantee of €200,000 has been issued for this purpose.

#### Tangible fixed assets

Regarding the realization of the Marga Klompé Building, Tilburg University entered into a contract with a construction company in 2021, for an amount of €16,641,426. A liability of €289,355 remains outstanding at the end of the financial year. The Marga Klompé Building was deployed early 2024.

#### Others

Tilburg University has an off-balance sheet liability for maintenance and other contracts totaling €1,472,887. The contract value of expiring contracts in 2024 is €374,667, between 2025 and 2028 it is €1,098,220.

### The off-balance sheet liabilities related to the fiscal unity

The Tilburg University Foundation together with TiU Holding B.V., TIAS Business School B.V. and KUB Career Services B.V. form a fiscal unity for VAT purposes. Pursuant to the Tax Collection Act, the foundation and the aforementioned legal entities are each jointly and severally liable for tax owed in this respect by the combination.

## 9. Explanatory Notes to the Various Items of the Consolidated Statement of Revenues and Charges

### Revenues

3.1.	Government contributions	2023	2022
3.1.1.	Government contributions OCW	205.545.482	196.664.019
3.1.2.	Earmarked subsidies OCW	-	29.931
	Total government contributions	<u>205.545.482</u>	<u>196.693.950</u>

The expenditure of the government contribution is lower than budgeted (€210.1 million). This is caused by the way the funds from the Administrative Agreement (starter and incentive grants and Sector Plan funds) must be accounted for. These funds are only entered in the exploitation to the extent that they have actually been spent. Because €4.6 million less was spent than budgeted, this item has been adjusted downward. It appears that more preparation time is needed in order to spend the funds from the Administrative Agreement. It is important to note that the allocation of starter and incentive grants is on schedule. The unspent funds are placed on the balance sheet as revenues received in advance (non-normative) and remain available in later years for the goals of the Administrative Agreement. At the end of 2023, €26.7 million of the received government contribution was placed on the balance sheet.

3.3.	Tuition fees	2023	2022
3.3.4.1.	Statutory tuition fees	33.734.991	22.733.689
3.3.4.2.	Institutional tuition fees	12.678.223	10.401.808
	Total Tuition Fees	<u>46.413.213</u>	<u>33.135.497</u>

Revenues from tuition fees are lower than expected in the budget (€47.3 million). The deviation on this item is mainly the result of a higher number of graduation in the academic year 2022/2023 and a lower than expected intake in the academic year 2023/2024.

3.4.	Revenues work commissioned by third parties	2023	2022
3.4.1.	Contract education	25.233.529	24.914.564
3.4.2.	Contract research		
3.4.2.1.	International organizations	6.817.768	5.698.291
3.4.2.2.	National governments	2.190.576	3.075.027
3.4.2.3.	NWO	8.875.171	7.363.645
3.4.2.4.	KNAW	15.068	63.596
3.4.2.5.	Other non-profit organizations	2.683.210	2.364.491
3.4.2.6.	Companies	925.924	703.932
	Total Contract research	<u>21.507.718</u>	<u>19.268.982</u>
3.4.5.	Other Revenues commissioned by third parties	7.101.258	6.642.118
	Total Revenues work commissioned by third parties	<u>53.842.505</u>	<u>50.825.664</u>

The item of contract education mainly concerns TIAS Business School (€22.4 million in 2023; €21.9 million in 2022).

The contract research item includes both revenues from projects in progress and grant projects. The NWO item consists of €3.2 million of revenues from ZonMw projects (2022: €2.7 million).

The revenues from grant projects are mostly revenues that, depending on the duration of a research project, are granted for the duration of a number of years.

Revenues from work for third parties (€53.8 million) are in line with the budget (€54.9 million).

3.5.	Other Revenues	2023	2022
3.5.1.	Rental revenues	316.332	418.741
3.5.2.	Secondment of staff	602.311	766.653
3.5.4.	Subsidies	5.893.732	4.171.303
3.5.7.	Student contributions	816.110	764.313
3.5.8.	Sale of (educational) materials	770.869	566.490
3.5.10.	Other	4.944.460	3.953.861
	Total Other Revenues	<u>13.343.814</u>	<u>10.641.362</u>

Other revenues were slightly higher than budgeted (€12.1 million). Within the Tilburg University Fund, a sizable donation of €1.5 million was received.

Other revenues include € 33K in currency exchange differences (in 2022 it was - € 23K).

The item "Miscellaneous other revenues" is further specified below.

3.5.10.	Specification Miscellaneous Other Revenues		
3.5.10.1.	Services/personnel support	1.008.097	732.503
3.5.10.2.	Sports memberships	1.147.246	872.552
3.5.10.3.	Other revenues	2.789.117	2.348.806
		<u>4.944.460</u>	<u>3.953.861</u>

## Charges

4.1.	Personnel expenses	2023	2022
4.1.1.	Wages and salaries		
4.1.1.1.	Gross wages and salaries	165.427.499	142.627.279
4.1.1.2.	Social security charges	21.169.191	18.000.217
4.1.1.5.	Pension costs	23.123.966	23.384.165
	Total Wages and salaries	<u>209.720.656</u>	<u>184.011.660</u>
4.1.2.	Other personnel charges		
4.1.2.1.	Allocations to personnel provisions	7.605.561	2.222.361
4.1.2.2.	Charges for external personnel	25.170.214	22.056.802
4.1.2.3.	Other	9.637.783	7.975.504
	Total Other personnel Charges	<u>42.413.559</u>	<u>32.254.666</u>
4.1.3.	Benefits received	-1.709.545	-1.360.746
	Total Personnel expenses	<u>250.424.669</u>	<u>214.905.580</u>

The picture in terms of personnel expenses is mixed. The new CAO led to an increase in personnel costs. Despite an increase of more than 200 FTEs in staff, Schools and Divisions have to deal with vacancies that are difficult to fill and, therefore, remain open longer. This confirms the observation that the labor market is still very tight. The addition to personnel provisions is approximately €5 million higher than budgeted. For example, a legally required provision was formed in connection with the vitality pact, and social security and pension costs were included in the provisions to the extent applicable. On balance, this results in lower personnel expenses than budgeted.

As of 2023, the attendance fees have been included in the expenses of external personnel instead of gross salaries and wages. The comparative figures for 2022 have been corrected for this (€240K).

As of January 31, 2024, the pension fund's policy coverage ratio is 111% (source: website [www.abp.nl](http://www.abp.nl), dated February 26, 2024). Tilburg University has no obligation to pay additional amounts in the event of a deficit in the pension fund, other than the effect of higher future contributions and has, therefore, only accounted for the contributions payable up to the end of the financial year in the financial statements.

During the year 2023, an average of 2,330 FTEs were employed (2021: 2,139 FTEs): 39 FTEs board/management (2022: 37 FTEs), 1,295 FTEs primary process staff (2022: 1,178 FTEs—adjusted for correction and modified TIAS definition—2022 financial statements 1,226 FTEs) and 996 FTEs support staff (2022: 924—adjusted for correction and modified TIAS definition—2022 financial statements: 876 FTEs). There are no employees based abroad (2022: 0 FTE).



4.2.	Depreciation	2023	2022
4.2.1.	Intangible assets	354.875	354.875
4.2.2.1.	Buildings and Grounds	8.407.224	8.691.905
4.2.2.2.	Inventory and equipment	3.705.176	5.672.752
	Total Depreciation	<u>12.467.275</u>	<u>14.719.532</u>

Depreciation expenses are lower than budgeted (€14.9 million). The delay in realization of several ICT projects is a major cause of this. In particular, as a result of delays in planning and the tight labor market for specialized personnel, depreciation costs were lower.

4.3.	Housing charges	2023	2022
4.3.1.	Rent	3.266.590	2.847.979
4.3.2.	Insurance	457.398	478.663
4.3.3.	Maintenance	3.658.296	2.957.850
4.3.4.	Energy and water	4.873.452	3.091.894
4.3.5.	Cleaning costs	2.899.002	2.882.229
4.3.6.	Taxes and levies	829.893	771.079
4.3.8.	Other housing charges	2.292.527	1.034.486
	Total Housing charges	<u>18.277.157</u>	<u>14.064.181</u>

Housing costs increased substantially compared to last year. This is mainly due to substantially higher energy and rental costs. Within other housing costs, the item project-related housing costs in particular fluctuates, depending on the number and size of the projects. In 2023, for example, investments were made in ECO Building, a new method of energy and climate control. Despite the increased expenses, the total remains behind budget (€20.2 million).

4.4.	Miscellaneous other charges	2023	2022
4.4.1.	Administration and management	3.001.665	2.754.252
4.4.2.	Inventory and equipment	13.724.788	11.986.473
4.4.3.	Books and literature	4.667.612	4.439.420
4.4.4.	Allocation of other provisions	757.775	298.996
4.4.5.	Miscellaneous other charges	<u>24.293.045</u>	<u>21.552.561</u>
	Total Miscellaneous other charges	<u>46.444.885</u>	<u>41.031.701</u>

Other expenses are in line with the budget (€45.7 million).

The increase in the item of inventory and equipment is largely caused by the implementation and license costs for the IRAP project (€1.1 million).

The item "Miscellaneous other expenses" is further specified below.

4.4.5.	Specification Other charges		
4.4.5.1.	Grants and revenue transfers	1.868.998	1.333.346
4.4.5.2.	Office expenses	1.056.085	1.071.580
4.4.5.3.	Travel and accommodation expenses	3.484.774	2.587.655
4.4.5.4.	Representation expenses	6.091.676	5.343.515
4.4.5.5.	Grants	3.060.760	2.897.891
4.4.5.6.	Information	3.813.896	3.850.765
4.4.5.7.	Research and Development	1.468.706	1.412.832
4.4.5.8.	General expenses	<u>3.448.151</u>	<u>3.054.978</u>
		<u>24.293.045</u>	<u>21.552.561</u>

The increase in travel, accommodation, and representation costs is mainly explained by an increase in total staff by 200 FTEs, of which nearly 130 FTEs are academic staff.

## Auditor's fees

The following independent auditor's fees have been charged to the organization and the parties included in the consolidation, all in accordance with Article 2:382a BW (The auditor's fees accounted for relate to invoices received during the financial year).

PricewaterhouseCoopers Accountants N.V.	2023	2022
Fee for review of financial statements	319.777	377.443
Fee for other audit services	79.398	128.608
Fee for tax consultancy	105.446	111.221
Fee for other non-audit services	<u>31.977</u>	<u>52.164</u>
	<u>536.598</u>	<u>669.436</u>

6. Financial revenues and charges		2023	2022
6.1.	Financial revenues		
6.1.1.	Interest income and similar income	3.228.580	203.428
6.1.3.	Value adjustments to financial fixed assets	474	40.286
6.1.4.	Revenues from receivables related to fixed assets	51.919	-83.171
	Total Interest income and similar income	<u>3.280.973</u>	<u>160.543</u>
6.2.	Interest income and similar income		
6.2.1.	Value adjustments to financial fixed assets	142.945	184.876
	Total Interest income and similar income	142.945	184.876
	Total Financial revenues and charges	<u>3.138.029</u>	<u>-24.332</u>

As a result of rising interest rates, interest revenues of over €3.1 million was generated on liquidities outstanding with the Treasury. This revenues had not been estimated at budget time.

7.	Taxes	2023	2022
7.1	Total taxes for TiU Holding B.V.	4.733	19.963
7.2	Total taxes for TIAS Business Schools B.V.	-19.328	127.035
	Total taxes (D)	<u>-14.595</u>	<u>146.998</u>
7.1	TiU Holding B.V.	2023	2022
	Result of operational activities before taxes (A)	-54.494	-53.881
	Result KUB Career Services B.V.	79.405	186.968
	Taxable results (B)	24.911	133.087
	Taxes from operational results (C)	4.733	19.963
	Taxes from previous years	-	-
	Total taxes (D)	<u>4.733</u>	<u>19.963</u>
	Tax on taxable results (C/B)	19,0%	15,0%
7.2	TIAS Business School B.V.	2023	2022
	Profit/Loss from operational activities before taxes (A)	-691.777	524.764
	Correction for goodwill	354.875	354.875
	Other non-deductible amounts	-57.642	-151.011
	Offset of losses	-	-
	Taxable results (B)	-394.544	728.628
	Taxes from operational results (C)		145.325
	Taxes from previous years	-19.328	-18.290
	Total taxes (D)	<u>-19.328</u>	<u>127.035</u>
	Tax on taxable results (C/B)	0,0%	19,9%
	Effective tax rates (D/A)	2,8%	24,2%
	Applicable tax rate (profit/loss from ordinary business operations ≤ EUR 395.000)	19,0%	
	Applicable tax rate (profit/loss from ordinary business operations > EUR 395.000)	25,8%	
	Applicable tax rate (profit/loss from ordinary business operations ≤ EUR 245.000)		15,0%
	Applicable tax rate (profit/loss from ordinary business operations > EUR 245.000)		25,8%

The applicable tax rate is based on the relative share of the group companies' contribution to earnings and the tax rates applicable in the respective countries.

The effective tax rate differs from the applicable tax rate because of tax non-deductible goodwill amortization.

## Overview of Related Party

	Legal form	Statutory registered office	Activity code	Assets December 31, 2023	Operating balance 2023	Turnover 2023	Statement Art. 2:403 Dutch Civil Code	Participating interest	Consolidation
<b>Majority holding</b>									
TIAS Business School	BV	Tilburg	1	3.025.472	-933.368	23.600.307	No	80%	Yes
TiU Holding	BV	Tilburg	4	1.182.732	24.393	3.146.046	No	100%	Yes
<b>Decisive voice</b>									
Tilburg University Fund	Foundation	Tilburg	4	3.222.307	1.190.285	1.762.629	No		Yes

Explanation code activities: 1. contract education, 2. contract research, 3. real estate, 4. other. Average number of employees: TIAS Business School 107 FTEs (2022: 104 FTEs), TiU Holding 1 FTE (2022: 1 FTE)

	Legal form	Statutory Registered Office	Activity Code
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### Minority participating interest and no decisive voice

Endowed Chairs Foundation	Foundation	Tilburg	4
Tilburg Orientation Program Foundation	Foundation	Tilburg	4
Netspar Foundation	Foundation	Tilburg	4
CentERdata Foundation	Foundation	Tilburg	4
Braventure Foundation	Foundation	Tilburg	4
Starterslift Investments B.V.	B.V.	Tilburg	4
Mindlabs Association	Vereniging	Tilburg	4
Brainport Foundation	Foundation	Tilburg	4
Midpoint Brabant Foundation	Foundation	Tilburg	4
HOVO Foundation, Higher Education for the Elderly	Foundation	Tilburg	4

## Justification under the WNT

OCW uses a system of remuneration classes based on complexity points for the WNT. Tilburg University falls into class G in 2023 with 18 complexity points (revenues 10, funded students 3 and weighted education sectors 5). The WNT remuneration maximum is €223K in case of full-time employment for the entire year.

### Senior executives employed and former senior executives employed 2023

2023	Prof. W.B.H.J. van de Donk	Prof. A.J. Schuit	P.F.I.M. Snijders, MSc, CPC	W.L.M. de Koning – Martens, MSc
Position details	President	Member	Member	Member
Start and end of employment	Jan. 1-Dec. 31	Jan. 1-Dec. 31	Jan. 1-Aug. 31	Nov. 15-Dec. 31
Scope of employment (in FTE) (Fictitious) employment?	1,0 yes	1,0 yes	1,0 yes	1,0 yes
<b>Individual WNT maximum</b>	<b>223.000</b>	<b>223.000</b>	<b>148.463</b>	<b>28.715</b>
Remuneration plus taxable expense reimbursements	199.215	194.333	137.298	23.581
Remuneration payable in due course	22.574	22.557	15.038	2.884
<i>Subtotal</i>	221.789	216.890	152.336	26.465
-/- Undue payment and not yet reclaimed	-	-	-	-
<b>Total remuneration</b>	<b>221.789</b>	<b>216.890</b>	<b>152.366</b>	<b>26.465</b>
Amount and reason why the overrun has or has not been allowed	N/A	N/A	-3.873	N/A
Notes to the claim of undue payment	N/A	N/A	N/A	N/A

2022	Prof. W.B.H.J. van de Donk	Prof. A.J. Schuit	P.F.I.M. Snijders, MSc, CPC	W.L.M. de Koning – Martens, MSc
Position details	President	Member	Member	N/A
Start and end of employment	Jan. 1-Dec. 31	Jan. 1-Dec. 31	Jan. 1-Dec. 31	N/A
Scope of employment (in FTE)	1,0	1,0	1,0	N/A
Remuneration plus taxable expense reimbursements	190.429	185.587	185.716	N/A
Remuneration payable in due course	24.283	24.121	24.126	N/A
<b>Total remuneration</b>	<b>214.713</b>	<b>209.708</b>	<b>209.842</b>	<b>N/A</b>
Individual WNT maximum	216.000	216.000	216.000	N/A

\*Mrs. Snijders: the excess of €3,873 concerns the final settlement of the vacation allowance on leaving employment on September 1, 2023. This can be allocated to 2022 in the amount of €7,458 because it was accrued in 2022. The accrued vacation allowance from previous years can and may be allocated to the year in which it was accrued, so there is an allowable excess in 2023.

## Supervisory senior executives 2023

2023	H. Reumkens	M. Leijten	Prof. E. Demerouti	Prof. W.M.P. van der Aalst	J.H.P.M. van Lange	Prof. G.J. van den Berg
Position details	President	Member	Member	Member	Member	Member
Start and end of employment	Jan. 1-Dec. 31	Jan. 1- Dec. 31	Jan. 1-Dec. 31	Jan. 1- Sep. 30	Jan. 1- Dec. 31	Oct. 1- Dec. 31
<b>Individual WNT maximum</b>	<b>33.450</b>	<b>22.300</b>	<b>22.300</b>	<b>16.679</b>	<b>22.300</b>	<b>5.621</b>
<b>Total remuneration</b>	<b>22.077</b>	<b>14.718</b>	<b>14.718</b>	<b>11.039</b>	<b>14.718</b>	<b>3.680</b>
-/- Undue payment and not yet reclaimed	-	-	-	-	-	-
Reason why the overrun has or has not been allowed	N/A	N/A	N/A	N/A	N/A	N/A
Notes to the claim of undue payment	N/A	N/A	N/A	N/A	N/A	N/A
2022	H. Reumkens	M. Leijten	Prof. E. Demerouti	Prof. W.M.P. van der Aalst	J.H.P.M. van Lange	Prof. G.J. van den Berg
Position details	President	Member	Member	Member	Member	N/A
Start and end of employment	Jan. 1-Dec. 31	Jan. 1- Dec. 31	Oct. 1- Dec. 31	Jan. 1- Dec. 31	Jan. 1- Dec. 31	N/A
<b>Total remuneration</b>	<b>21.384</b>	<b>14.256</b>	<b>3.564</b>	<b>14.256</b>	<b>14.256</b>	<b>N/A</b>
<b>Individual WNT maximum</b>	<b>32.400</b>	<b>21.600</b>	<b>5.444</b>	<b>21.600</b>	<b>21.600</b>	<b>N/A</b>



## Other Reporting Requirements under the WNT

In addition to the senior executives listed above, there are other executives who received remuneration above the individual WNT maximum in 2023. These executives receive an allowance because of their special contribution to science. Tilburg University aligns its remuneration policy with Dutch standards wherever possible, but given the labor market, this does not result in remuneration below the WNT threshold amount in all individual cases.

### Remuneration of non-senior executives 2023

2023	Full Professor 1	Full Professor 2	Full Professor 3	Full Professor 4	Full Professor 5
Start and end of employment	Jan. 1-Dec. 31	Jan. 1-Dec. 31	Jan. 1-Dec. 31	Jan. 1-Dec. 31	Jan. 1-Dec. 31
Scope of employment (in FTE)	1,0	1,0	1,0	1,0	0,9
<b>Individual WNT maximum</b>	<b>223.000</b>	<b>223.000</b>	<b>223.000</b>	<b>223.000</b>	<b>200.700</b>
Remuneration plus taxable expense reimbursements	260.392	298.813	219.133	209.883	186.825
Remuneration payable in due course	22.758	22.815	22.619	22.586	20.320
<b>Total remuneration</b>	<b>283.150</b>	<b>321.628</b>	<b>241.752</b>	<b>232.469</b>	<b>207.145</b>
2022	Full Professor 1	Full Professor 2	Full Professor 3	Full Professor 4	Full Professor 5
Start and end of employment	Jan. 1-Dec. 31	Jan. 1-Dec. 31	Jan. 1-Dec. 31	Jan. 1-Dec. 31	Jan. 1-Dec. 31
Scope of employment (in FTE)	1,0	1,0	1,0	1,0	0,9
Remuneration plus taxable expense reimbursements	247.563	284.777	209.012	199.645	177.725
Remuneration payable in due course	26.109	26.574	24.792	24.478	21.966
<b>Total remuneration</b>	<b>273.672</b>	<b>311.352</b>	<b>233.803</b>	<b>224.123</b>	<b>199.691</b>
<b>Individual WNT maximum</b>	<b>216.000</b>	<b>216.000</b>	<b>216.000</b>	<b>216.000</b>	<b>194.399</b>

# 10. Separate Financial Statements, Including Explanatory Notes

## Company Balance Sheet

(after profit appropriation - all amounts in €)

1.	Assets	Dec. 31, 2023	Dec. 31, 2022
1.1.	Fixed assets		
1.1.2.	Tangible fixed assets	169.329.885	150.618.885
1.1.3.	Financial fixed assets	4.573.109	5.306.410
	Total Fixed assets	<u>173.902.994</u>	<u>155.925.295</u>
1.2.	Current assets		
1.2.2.	Receivables	20.245.365	16.835.441
1.2.4.	Liquidities	86.466.003	79.238.603
	Total Current assets	<u>106.711.368</u>	<u>96.074.044</u>
	Total assets	<u><u>280.614.362</u></u>	<u><u>251.999.339</u></u>

2.	Liabilities	Dec. 31, 2023	Dec. 31, 2022
2.1.	Equity	141.173.577	147.503.352
2.2.	Provisions	12.405.124	7.442.479
2.4.	Current liabilities	127.035.661	97.053.508
	Total liabilities	<u><u>280.614.362</u></u>	<u><u>251.999.339</u></u>

## Company Statement of Revenues and Charges

(all amounts in €)

	2023	Budget 2023	2022
3. Revenues			
3.1. Government contributions	205.545.482	210.143.000	196.693.950
3.3. Tuition fees	46.413.213	47.309.000	33.135.497
3.4. Revenues from work commissioned by third parties	30.242.198	32.755.000	27.273.124
3.5. Other Revenues	14.570.358	9.981.000	12.531.875
Total Revenues	<u>296.771.251</u>	<u>300.188.000</u>	<u>269.634.446</u>
4. Costs			
4.1. Personnel expenses	237.288.325	239.759.000	202.343.110
4.2. Depreciation	11.838.135	14.162.000	14.071.266
4.3. Accommodation expenses	17.404.682	18.908.000	13.205.247
4.4. Other expenses	38.780.051	38.678.000	34.171.015
Total expenses	<u>305.311.193</u>	<u>311.507.000</u>	<u>263.790.638</u>
<b>Balance of Revenues and Charges</b>	<b>-8.539.942</b>	<b>-11.319.000</b>	<b>5.843.809</b>
6. Revenues and Charges	<u>2.943.468</u>	<u>-</u>	<u>107.825</u>
Result	-5.596.474	-11.319.000	5.951.633
8. Result from participating interests	<u>-722.301</u>	<u>-</u>	<u>455.885</u>
Net result	<u><b>-6.318.775</b></u>	<u><b>-11.319.000</b></u>	<u><b>6.407.518</b></u>

## Explanatory Notes to the Separate Financial Statements

The company financial statements have been prepared in accordance with the statutory provisions of Part 9, Book 2 *BW* and the definite statements of the Annual Reporting Guidelines issued by the RJ. The accounting policies for the company financial statements and the consolidated financial statements are the same. Participating interests in group companies are valued according to the net asset value. For the principles of valuation of assets and liabilities and for the determination of the result, reference is made to the consolidated balance sheet and statement of revenues and charges.

### Assets

#### Fixed assets

1.1.2.	Tangible fixed assets	Dec. 31, 2023	Dec. 31, 2022
1.1.2.1.	Buildings	136.745.800	121.908.553
1.1.2.2.	Grounds	16.991.727	17.178.373
1.1.2.3.	Inventory and equipment	15.592.359	11.531.959
	Total Tangible fixed assets	<u>169.329.885</u>	<u>150.618.885</u>

1.1.2.1.	Buildings		Buildings	Buildings under construction	Total buildings
	Purchase price	Jan. 1, 2023	216.345.158	9.781.075	226.126.233
	Depreciation	Jan. 1, 2023	-104.217.679	-	-104.217.679
	Book value	Jan. 1, 2023	<u>112.127.478</u>	<u>9.781.075</u>	<u>121.908.553</u>
	Investments	2023	2.866.323	19.863.861	22.730.184
	Disinvestments purchase price	2023	-	-	-
	Disinvestments depreciation	2023	-	-	-
	Depreciation	2023	-7.892.938	-	-7.892.938
	Purchase price	Dec. 31, 2023	219.211.481	29.644.936	248.856.417
	Depreciation	Dec. 31, 2023	-112.110.617	-	-112.110.617
	Book value	Dec. 31, 2023	<u>107.100.863</u>	<u>29.644.936</u>	<u>136.745.800</u>

Buildings are capitalized at the beginning of the fiscal year (01-01).

Buildings under construction consist of Marga Klompé, intended for education and self-study (€24.2 million), restaurant maintenance (€0.6 million), façade operation Koopmans (€0.6 million) and other (€4.2 million).

1.1.2.2	Grounds		Grounds	Grounds development	Total grounds
	Purchase price	Jan. 1, 2023	14.289.569	6.346.776	20.636.345
	Depreciation	Jan. 1, 2023	-	-3.457.972	-3.457.972
	Book value	Jan. 1, 2023	14.289.569	2.888.804	17.178.373
	Investments	2023	-	214.543	214.543
	Disinvestments purchase price	2023	-	-	-
	Disinvestments depreciation	2023	-	-	-
	Depreciation	2023	-	-401.189	-401.189
	Purchase price	Dec. 31, 2023	14.289.569	6.561.319	20.850.888
	Depreciation	Dec. 31, 2023	-	-3.859.161	-3.859.161
	Book value	Dec. 31, 2023	14.289.569	2.702.158	16.991.727
1.1.2.3.	Inventory and equipment				Inventory and equipment
	Purchase price			Jan. 1, 2023	29.906.389
	Depreciation			Jan. 1, 2023	-18.374.431
	Book value			Jan. 1, 2023	11.531.959
	Investments			2023	7.604.409
	Disinvestments purchase price			2023	-
	Disinvestments depreciation			2023	-
	Depreciation			2023	-3.544.008
	Purchase price			Dec. 31, 2023	37.510.798
	Depreciation			Dec. 31, 2023	-21.918.439
	Book value			Dec. 31, 2023	15.592.359

Inventory and equipment are capitalized as of the date of commissioning. Main investments in 2023 concern IT investments in Marga Klompé (€1.7 million), Wireless Campus (€1.3 million) and AV facilities (€1.0 million).

The following depreciation rates are used (unless otherwise explained):

- Grounds 0%
- Grounds development 5% - 10%
- Buildings 1,7% - 3,3% - 5% - 10%
- Equipment and inventory 10% - 25 %

1.1.3.	Financial fixed assets	Book value Dec. 31, 2022	Investments 2023	Disinvestments 2023	Result 2023	Book value Dec. 31, 2023
1.1.3.1.	Participating interests in group companies					
1.1.3.1.1.	TiU Holding BV	1.158.338	-	-	24.393	1.182.731
1.1.3.1.2.	TIAS Business School BV	3.167.072	-	-	-746.694	2.420.378
	Total Participating interests in group companies	4.325.410	-	-	-722.301	3.603.109
1.1.3.7.	Securities					
1.1.3.7.3.	Other bonds	981.000	-	11.000	-	970.000
	Total Securities	981.000	-	11.000	-	970.000
	Total Financial fixed assets	5.306.410	-	11.000	-722.301	4.573.109

TiU Holding B.V. is a company founded and financed by Tilburg University with a share capital of €226,890 of which €113,445 is issued and €90,756 is paid up. TiU Holding B.V. has a 100% participating interest in KUB Career Services B.V.

TiU Holding has a 100% participating interest in TiU Knowledge Transfer B.V. TiU Knowledge Transfer B.V. manages Tilburg University's private activities for the promotion of social significance. TiU Knowledge Transfer B.V. has a 44% participating interest in Starterslift Investment B.V.

TIAS Business School B.V. is a company founded and financed by Tilburg University with an authorized capital of €12.5 million, of which €2.5 million has been issued and paid up. Tilburg University has an 80% participating interest in TIAS Business School B.V.

The current value of the securities as of December 31, 2023 is € 1,544.860. All securities are listed and freely available. The sum of revaluations are disclosed in the explanatory notes on equity.

## Current assets

1.2.2.	Receivables	Dec. 31, 2023	Dec. 31, 2022
1.2.2.1.	Receivables	5.526.419	3.520.469
1.2.2.4.	Debtors	756.764	637.695
1.2.2.9.	Receivables from group companies	502.698	622.846
	Subtotal Receivables	6.785.881	4.781.010
	<b>Accrued assets</b>		
1.2.2.12.	Advances provided	5.024.004	4.488.785
1.2.2.13.	Other accrued assets:	66.371	63.961
1.2.2.14.		972.349	-
1.2.2.15.	Other accrued assets:		
	Revenues to be received	2.681.878	3.562.901
	Revenues to be received from grant projects	4.714.883	3.938.785
	Total Accrued assets	13.459.485	12.054.432
	Total Receivables	20.245.365	16.835.441

Receivables have a remaining maturity of less than one year.

The balance of accounts receivable consists of €150,258 in receivables from related parties (2022: €67,393).

The balance sheet total of construction contracts in progress is recorded as a netted item per project, either as valuation of construction contracts or as prepayments of construction contracts.

Prepaid expenses mainly relate to licenses, software, and rent.

Interest receivable is related to cash outstanding with the Treasury.

1.2.4.	Liquid assets	Dec. 31, 2023	Dec. 31, 2022
1.2.4.1.	Cash	18.404	18.044
1.2.4.2.1.	Bank accounts	35.562	327.236
1.2.4.2.2.	Deposit	8.148	12.992
1.2.4.3.	Treasury Banking	86.403.889	78.880.331
	Total Liquid assets	86.466.003	79.238.603

Liquid assets are freely available. Tilburg University has placed its liquid assets with the Ministry of Finance under Treasury Banking.



## Liabilities

2.1.	Equity capital	Status Dec. 31, 2021	Appropriation result 2022	Other transaction 2022	Status Dec. 31, 2022	Appropriation result 2022	Other transaction 2023	Status Dec. 31, 2023
			2022					
2.1.1.	Group equity							
2.1.1.1.	General reserve							
2.1.1.1.1.	General reserve (public)	115.258.525	6.209.915	856.544	122.324.985	-5.596.474	-17.779	116.710.733
2.1.1.1.2.	General reserve (private)	9.055.781	-258.282	-88.816	8.708.683	-	-230.648	8.478.035
2.1.1.1.3.	General reserve participations (private)	3.869.525	455.885	-	4.325.410	-722.301	-	3.603.109
	Total General reserve	<u>128.183.831</u>	<u>6.407.518</u>	<u>767.728</u>	<u>135.359.078</u>	<u>-6.318.775</u>	<u>-248.427</u>	<u>128.791.877</u>
2.1.1.2.	Earmarked reserves public	12.737.402	-	-767.728	11.969.674	-	248.427	12.218.100
2.1.1.6.	Revaluation reserve	182.350	-	-7.750	174.600	-	-11.000	163.600
	Total Equity	<u>141.103.583</u>	<u>6.407.518</u>	<u>-7.750</u>	<u>147.503.352</u>	<u>-6.318.775</u>	<u>-11.000</u>	<u>141.173.577</u>

Earmarked reserves relate to decentralized reserves at Schools and Divisions and, in addition to reserves for ICT (€1.2 million) and decentralized working conditions (€2.4 million), consist mainly of reserves for projects related to the University's strategy and projects charged to the units' own reserves (€8.6 million). All reserves are based on approved project proposals.

The revaluation reserve is held for changes in the value of securities included under financial fixed assets. Changes are recorded directly in equity.

2.2.	Facilities	Status Dec. 31, 2022	Transactions 2023	Withdrawals 2023	Additions 2023	Release 2023	Status Dec. 31, 2023	Balance < 1 year	Balance > 1 year
2.2.1.	Personnel Facilities								
2.2.1.1.	Reorganization provision	24.577	24.577	-	-	-	-	-	-
2.2.1.2.	Long-term savings leave	2.086.848	288.352	-112.241	1.179.094	-	2.865.349	504.704	2.360.645
2.2.1.3.	Own risk WGA	439.247	172.156	-22.485	931.006	4.832	1.170.780	279.867	890.913
2.2.1.4.	Anniversary facility	2.136.232	147.062	-181.647	-	409.671	1.761.146	89.418	1.671.728
2.2.1.5.	Redundancy pay	555.115	1.015.930	-174	1.598.893	274.012	863.892	546.676	317.216
2.2.1.6.	Long-term sick leave	552.924	476.793	-137	1.328.393	69.952	1.334.435	1.132.734	201.701
2.2.1.7.	Vitality	-	-	-	2.679.755	-	2.679.755	323.825	2.355.930
2.2.1.8.	Other personnel facilities	1.382.536	992.133	-12.481	1.507.246	420.401	1.464.767	801.255	663.512
	Total Facilities	7.177.479	3.117.003	-329.165	9.224.387	1.178.868	12.140.124	3.678.479	8.461.645
2.2.4.	Other Facilities	265.000	-	-	-	-	265.000	265.000	-
	Total Facilities	7.442.479	3.117.003	-329.165	9.224.387	1.178.868	12.405.124	3.943.479	8.461.645

Provisions are calculated at current capital market interest rates of the 10-year Dutch government loan.

The size of personnel provisions increased by almost €5 million. The main reasons are:

- ◆ The wage increase due to the CAO as of August 1, 2023 (9%). Future personnel expenses are substantially higher as a result.
- ◆ The provision related to vitality is new and included pursuant to the updated memorandum Impact Regulations Sustainable Employability on annual education reporting (dd October 18, 2023).
- ◆ Both the inflow into the WIA and the number of long-term people on sick leave have increased. Being self-insured has a major effect on the size of both provisions.
- ◆ All provisions include a surcharge for social and/or pension costs to the extent necessary. The financial effect of this is inhibited by a higher interest rate for discounting the provisions.

2.4.	Current liabilities	Dec. 31, 2023	Dec. 31, 2022
2.4.1.	Debts to group companies	22.689	22.689
2.4.7.1.	Instalments received in advance on projects in progress	407.927	412.396
2.4.7.2.	Loss provision for projects in progress	1.503.955	830.267
2.4.8.	Creditors	8.700.133	8.689.129
2.4.9.1.	Payroll tax	7.604.277	6.563.059
2.4.9.2.	Social security premiums	2.204.391	1.836.113
2.4.9.3.	Sales tax	653.957	514.784
2.4.10.	Pensions	2.702.513	2.565.413
2.4.11.	Budget holder funds	2.122.910	1.814.955
	Subtotal Current liabilities	25.922.753	23.248.806
	<b>Accrued liabilities</b>		
2.4.13.1.	Tuition fees received in advance	24.724.523	21.097.643
2.4.13.2.	Tuition fees received in advance for contract education	1.105.155	1.038.589
2.4.14.	Subsidies received in advance OCW	40.441	103.619
2.4.16.1.	Revenues grant projects received in advance	23.350.032	19.172.796
2.4.16.2.	Revenues Netspar received in advance	4.986.690	5.480.981
2.4.16.3.	Revenues starter grants received in advance	13.250.050	3.518.018
2.4.16.4.	Revenues incentive grants received in advance	10.333.857	2.653.543
2.4.16.5.	Revenues from Sector Plan funds received in advance	3.114.427	1.675.623
2.4.16.6.	Revenues from NPO funds received in advance	973.052	3.467.361
2.4.16.7.	Other revenues received in advance	2.545.322	2.869.686
2.4.17.	Vacation pay and vacation days	13.520.602	10.321.274
2.4.19.	Other accrued liabilities	3.168.758	2.405.569
	Total Accruals and deferred income	101.112.909	73.804.702
	Total Current liabilities	127.035.662	97.053.508

Debts have a maturity of less than one year.

The creditor balance consists of €534,624 in debts to related parties (2022: €572,145).

The balance sheet total of construction contracts in progress is recorded as a netted item per project, either as valuation of construction contracts or as prepayments of construction contracts.

The item advance received grants OCW contains €15K of earmarked grants awarded in 2013. These are unspent funds that must be repaid. Despite frequent contact, the final determination of the grants has still not taken place.

The increase in revenues received in advance is mainly related to the unspent funds from the Administrative Agreement (€ 26.7 million). These funds have been allocated non-normatively and placed on the balance sheet as revenues received in advance. These funds are, therefore, available for spending in later years.

The increase in vacation pay and vacation days is related to the CAO wage increase as of August 2023 and the surcharge for social security and pension costs.

## Revenues

3.1.	Government funding	2023	2022
3.1.1.	Government funding Ministry of Education, Culture, and Science	205.545.482	196.664.019
3.1.2.	Earmarked subsidies Ministry of Education, Culture, and Science	-	29.931
	Total Government funding	<u>205.545.482</u>	<u>196.693.950</u>

The government contribution is lower than budgeted (€210.1 million). The reason for this reduction is the way in which the funds from the Administrative Agreement (starter and incentive grants and Sector Plan funds) must be accounted for. These funds are only entered in the operations to the extent that they have actually been spent. Because €4.6 million less was spent than budgeted, this item has been adjusted downward. It appears that more preparation time is needed in order to spend the funds from the Administrative Agreement. It is important to note that the allocation of starter and incentive grants is on schedule. The unspent funds are placed on the balance sheet as revenues received in advance (non-normative) and remain available in later years for the goals of the Administrative Agreement. At the end of 2023, €26.7 million of the received government contribution was placed on the balance sheet.

3.3.	Tuition Fees	2023	2022
3.3.4.1.	Statutory tuition fees	33.734.991	22.733.689
3.3.4.2.	Institutional tuition fees	12.678.223	10.401.808
	Total tuition fees	<u>46.413.213</u>	<u>33.135.497</u>

Revenues from tuition fees are lower than budgeted (€47.3 million). The deviation on this item is mainly the result of a higher number of graduations in the academic year 2022-2023 and a lower than expected intake in the academic year 2023-2024.

3.4.	Revenues work commissioned by third parties	2023	2022
3.4.1.	Contract education	2.874.791	2.950.016
3.4.2.	Contract research		
3.4.2.1.	International organizations	6.817.768	5.698.291
3.4.2.2.	National governments	2.190.576	3.075.027
3.4.2.3.	NWO	8.875.171	7.363.645
3.4.2.4.	KNAW	15.068	63.596
3.4.2.5.	Other non-profit organizations	2.683.210	2.364.491
3.4.2.6.	Companies	925.924	703.932
	Total Contract research	21.507.718	19.268.982
3.4.5.	Other Revenues commissioned by third parties	5.859.689	5.054.126
	Total Revenues work commissioned by third parties	30.242.198	27.273.124

Realization of revenues from work for third parties is reasonably in line with the budget (€32.7 million).

The contract research item includes both revenues from projects in progress and grant projects.

The NWO item consists of €3.2 million of revenues from ZonMw projects (2022: €2.7 million).

The revenues from grant projects are mostly revenues that, depending on the duration of a research project, are granted for the duration of a number of years.

3.5.	Other Revenues	2023	2022
3.5.1.	Rental revenues	1.643.166	1.495.961
3.5.2.	Secondment of staff	820.316	802.748
3.5.4.	Grants	4.131.104	3.812.025
3.5.7.	Student contributions	816.110	764.313
3.5.8.	Sale of (educational) materials	770.869	566.490
3.5.10.	Other	6.388.794	5.090.338
	Total Other Revenues	14.570.358	12.531.875

The realization of other revenues is €4.5 million, above budget (€10 million). The increase occurs within all revenue streams and thus cannot be explained very specifically.

The item "Miscellaneous other revenues" is further specified below.

3.5.10.	Specification Miscellaneous Other Revenues		
	Services/personnel support	1.008.097	732.503
	Sports memberships	1.147.246	872.552
	Other revenues	4.233.451	3.485.283
		6.388.794	5.090.338

## Charges

4.1.	Personnel expenses	2023	2022
4.1.1.	Wages and salaries		
4.1.1.1.	Gross wages and salaries	158.934.876	136.617.908
4.1.1.2.	Social security costs	19.525.659	16.490.503
4.1.1.5.	Pension costs	21.779.768	21.917.610
	Total Wages and salaries	200.240.303	175.026.020
4.1.2.	Other personnel expenses		
4.1.2.1.	Additions to employee facilities	7.602.854	2.217.141
4.1.2.2.	Expenses for staff not in paid employment	21.810.470	18.814.044
4.1.2.3.	Other	9.138.326	7.547.723
	Total Other personnel expenses	38.551.651	28.578.907
4.1.3.	Benefits received	-1.503.628	-1.261.817
	Total Personnel expenses	237.288.325	202.343.110

The picture in terms of personnel expenses is mixed. The new CAO led to an increase in personnel costs. Despite an increase of more than 200 FTEs in staff, Schools and Divisions have to deal with vacancies that are difficult to fill and, therefore, remain open longer. This confirms the observation that the labor market is still very tight. The addition to personnel provisions is approximately €5 million higher than budgeted. For example, a legally required provision was formed in connection with the vitality pact, and social security and pension costs were included in the provisions to the extent applicable. On balance, this results in lower personnel expenses than budgeted.

As of 2023, the attendance fees have been included in the expenses of external personnel instead of gross salaries and wages. The comparative figures for 2022 have been corrected for this (€240K).

During the year 2023, an average of 2,222 FTEs (2022: 2,034 FTEs) were employed: 30 FTEs board/management (2022: 30 FTEs), 1,276 FTEs primary process staff (2022: 1,157 FTEs) and 916 FTEs support staff (2022: 847 FTEs).

In 2023, There are no employees based abroad (2022: 0 FTE).

4.2.	Depreciation	2023	2022
4.2.2.1.	Buildings and Grounds	8.294.127	8.578.808
4.2.2.2.	Inventory and equipment	3.544.008	5.492.458
	Total Depreciation	11.838.135	14.071.266

Depreciation expenses are lower than budgeted (€14.1 million). The delay in realization of several ICT projects is a major cause of this. In particular as a result of delays in planning and the shortage on the labor market for specialized personnel, depreciation costs were lower.

4.3.	Housing expenses	2023	2022
4.3.1.	Rent	3.040.281	2.497.117
4.3.2.	Insurance	405.721	425.234
4.3.3.	Maintenance	3.327.050	2.690.734
4.3.4.	Energy and water	4.873.452	3.091.894
4.3.5.	Cleaning costs	2.792.369	2.793.062
4.3.6.	Taxes and levies	829.893	771.079
4.3.8.	Other housing expenses	2.135.917	936.126
	Total Housing expenses	<u>17.404.682</u>	<u>13.205.247</u>

Housing costs are lower than budgeted (€18.9 million). As a result of the expiring fixed contract for electricity, the electricity prices are variable, showing an increase compared to the previous year. Due to a slight decrease in prices combined with lower consumption, costs increased relatively less than expected. In 2023 we invested in ECO Building, a new way of controlling energy and climate.

4.4.	Other charges	2023	2022
4.4.1.	Administration and management	2.797.226	2.599.723
4.4.2.	Inventory and equipment	12.913.229	11.286.953
4.4.3.	Books and literature	4.225.938	3.988.552
4.4.4.	Allocation of other facilities	673.688	278.092
4.4.5.	Miscellaneous other expenses	18.169.970	16.017.696
	Total Other expenses	<u>38.780.051</u>	<u>34.171.015</u>

Other expenses are the same as budgeted (€38.7 million).

The increase in the item of inventory and equipment is largely caused by the implementation and license costs for the IRAP project (€1.1 million).

The item "Miscellaneous other expenses" is further specified below.

4.4.5.	Specification Miscellaneous other expenses		
	Grants and revenue transfers	1.868.998	1.333.346
	Office expenses	1.334.041	1.336.908
	Travel and accommodation expenses	2.918.853	2.046.030
	Representation expenses	4.115.474	3.274.253
	Scholarships	2.488.997	2.348.800
	Information	2.273.761	2.420.296
	Research and Development	192.568	222.819
	General expenses	2.977.278	3.035.245
		<u>18.169.970</u>	<u>16.017.696</u>

The increase in travel, accommodation, and representation expenses is mainly explained by an increase in total staff by 200 FTEs, of which 136 FTEs are academic staff.



6. Financial Revenues and Charges		2023	2022
6.1.	Financial revenues		
6.1.1.	Interest revenues and similar revenues	3.048.167	244.208
6.1.3.	Value adjustments to financial fixed assets	-	-
6.1.4.	Revenues from receivables related to fixed assets	4.525	-
	Total Financial revenues	3.052.692	244.208
6.2.	Financial charges		
6.2.1.	Interest charges and similar charges	109.225	136.384
	Total financial charges	109.225	136.384
	Total Financial revenues and charges.	2.943.467	107.825

As a result of rising interest rates, interest revenues of €3.1 million was generated particularly on cash outstanding with the Treasury. This revenues had not been estimated at budget time.

8. Result of participating interests		2023	2022
8.1.	Result UvT Holding	24.393	118.565
8.2.	Result TIAS	-746.694	337.320
	Total Result of participating interests	-722.301	455.885

## Reconciliation between Separate Financial Statements and Consolidated Financial Statements

Equity	Dec. 31, 2023	Dec. 31, 2022
TiU equity (separate)	141.173.577	147.503.352
Equity Tilburg University Fund	3.222.307	2.032.022
Consolidated equity	144.395.884	149.535.374

Operating balance	2023	2022
Operating balance TiU (separate)	-6.318.775	6.407.518
Operating balance Tilburg University Fund	1.190.285	-83.472
Consolidated operating balance	-5.128.490	6.324.046

## Post-balance Sheet Events

There are no post-balance sheet events with significant financial implications.



## Part 3: Other Details

# Profit Appropriation

No special rules have been established on the distribution of the result. The financial statements are adopted by the Board of Governors on the proposal of the EB, who prepares the financial statements. The 2023 operating result amounts to - €5,128,490 and is allocated as follows:

<b>General reserve</b>	
Concern	-4.766.849
Management units	-829.625
Participating interests	-722.301
<b>Earmarked reserve (private)</b>	
Reserves related parties	1.190.285
<b>Total</b>	<b><u>-5.128.490</u></b>

The financial statements were adopted by the Board of Governors on April 26, 2024.

The appropriation of earnings is reflected in the balance sheet as of December 31, 2023.

# Independent auditor's report

The independent auditor's report is only available in Dutch.



## ***Controleverklaring van de onafhankelijke accountant***

Aan: het college van bestuur en het stichtingsbestuur van Tilburg University

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### ***Verklaring over de in het jaarverslag opgenomen jaarrekening 2023***

---

#### ***Ons oordeel***

Wij hebben de jaarrekening 2023 van Tilburg University te Tilburg gecontroleerd.

Naar ons oordeel:

- geeft de in het jaarverslag opgenomen jaarrekening een getrouw beeld van de grootte en de samenstelling van het vermogen van Tilburg University op 31 december 2023 en van het resultaat over 2023 in overeenstemming met de Regeling jaarverslaggeving onderwijs;
- zijn de in deze jaarrekening verantwoorde baten en lasten alsmede de balansmutaties over 2023 in alle van materieel belang zijnde aspecten rechtmatig tot stand gekomen in overeenstemming met de in de relevante wet- en regelgeving opgenomen bepalingen, zoals opgenomen in paragraaf 2.3.1 'Referentiekader' van het Onderwijsaccountantsprotocol OCW 2023.

De jaarrekening bestaat uit:

- de geconsolideerde en enkelvoudige balans per 31 december 2023;
- de geconsolideerde en enkelvoudige staat van baten en lasten over 2023; en
- de toelichting met een overzicht van de gehanteerde grondslagen voor financiële verslaggeving en andere toelichtingen.

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#### ***De basis voor ons oordeel***

Wij hebben onze controle uitgevoerd volgens Nederlands recht, waaronder ook de Nederlandse controlestandaarden en het Onderwijsaccountantsprotocol OCW 2023 vallen. Onze verantwoordelijkheden op grond hiervan zijn beschreven in de sectie 'Onze verantwoordelijkheden voor de controle van de jaarrekening'.

Wij zijn onafhankelijk van Tilburg University, zoals vereist in de Verordening inzake de onafhankelijkheid van accountants bij assurance-opdrachten (ViO) en andere voor de opdracht relevante onafhankelijkheidsregels in Nederland. Verder hebben wij voldaan aan de Verordening gedrags- en beroepsregels accountants (VGBA).

Wij vinden dat de door ons verkregen controle-informatie voldoende en geschikt is als basis voor ons oordeel.

*NLE00024092.1.1*

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*PricewaterhouseCoopers Accountants N.V., Boschdijktunnel 10, 5611 AG Eindhoven, Postbus 6365,  
5600 HJ Eindhoven  
T: 088 792 00 40, F: 088 792 94 13, [www.pwc.nl](http://www.pwc.nl)*

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### ***Naleving anticumulatiebepaling WNT niet gecontroleerd***

In overeenstemming met het Controleprotocol WNT 2023 hebben wij de anticumulatiebepaling, zoals bedoeld in artikel 1.6a WNT en artikel 5, lid 1 onderdelen n en o, Uitvoeringsregeling WNT, niet gecontroleerd. Dit betekent dat wij niet hebben gecontroleerd of er wel of niet sprake is van een normoverschrijding door een leidinggevende topfunctionaris vanwege eventuele dienstbetrekkingen als leidinggevende topfunctionaris bij andere WNT-plichtige instellingen, alsmede of de in dit kader vereiste toelichting juist en volledig is.

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### ***Verklaring over de in het jaarverslag opgenomen andere informatie***

Het jaarverslag omvat ook andere informatie, naast de jaarrekening en onze controleverklaring daarbij.

Op grond van onderstaande werkzaamheden zijn wij van mening dat de andere informatie:

- met de jaarrekening verenigbaar is en geen materiële afwijkingen bevat;
- alle informatie bevat die op grond van de Regeling jaarverslaggeving onderwijs en op grond van de in de relevante wet- en regelgeving opgenomen bepalingen, zoals opgenomen in paragraaf 2.2.2 'Bestuursverslag' van het Onderwijsaccountantsprotocol OCW 2023 is vereist voor het bestuursverslag en de overige gegevens.

Wij hebben de andere informatie gelezen en hebben op basis van onze kennis en ons begrip, verkregen vanuit de jaarrekeningcontrole of anderszins, overwogen of de andere informatie materiële afwijkingen bevat.

Met onze werkzaamheden hebben wij voldaan aan de vereisten in de Regeling jaarverslaggeving onderwijs, paragraaf 2.2.2 'Bestuursverslag' van het Onderwijsaccountantsprotocol OCW 2023 en de Nederlandse Standaard 720. Deze werkzaamheden hebben niet dezelfde diepgang als onze controlewerkzaamheden bij de jaarrekening.

Het college van bestuur is verantwoordelijk voor het opstellen van de andere informatie, waaronder het bestuursverslag en de overige gegevens in overeenstemming met de Regeling jaarverslaggeving onderwijs en met de in de relevante wet- en regelgeving opgenomen bepalingen, zoals opgenomen in paragraaf 2.2.2 'Bestuursverslag' van het Onderwijsaccountantsprotocol OCW 2023.

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### ***Beschrijving van verantwoordelijkheden met betrekking tot de jaarrekening***

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#### ***Verantwoordelijkheden van het college van bestuur en het stichtingsbestuur voor de jaarrekening***

Het college van bestuur is verantwoordelijk voor het opmaken en getrouw weergeven van de jaarrekening, in overeenstemming met de Regeling jaarverslaggeving onderwijs. Het college van bestuur is ook verantwoordelijk voor het rechtmatig tot stand komen van de in de jaarrekening verantwoorde baten en lasten alsmede de balansmutaties, in overeenstemming met de in de relevante wet- en regelgeving opgenomen bepalingen, zoals opgenomen in paragraaf 2.3.1 'Referentiekader' van het Onderwijsaccountantsprotocol OCW 2023.



In dit kader is het college van bestuur tevens verantwoordelijk voor een zodanige interne beheersing die het college van bestuur noodzakelijk acht om het opmaken van de jaarrekening en de naleving van die relevante wet- en regelgeving mogelijk te maken zonder afwijkingen van materieel belang als gevolg van fouten of fraude.

Bij het opmaken van de jaarrekening moet het college van bestuur afwegen of de onderwijsinstelling in staat is haar activiteiten in continuïteit voort te zetten. Op grond van genoemd verslaggevingsstelsel moet het college van bestuur de jaarrekening opmaken op basis van de continuïteitsveronderstelling, tenzij het college van bestuur het voornemen heeft om de onderwijsinstelling te liquideren of de activiteiten te beëindigen of als beëindiging het enige realistische alternatief is. Het college van bestuur moet gebeurtenissen en omstandigheden waardoor gerede twijfel zou kunnen bestaan of de instelling haar activiteiten in continuïteit kan voortzetten, toelichten in de jaarrekening.

Het stichtingsbestuur is verantwoordelijk voor het uitoefenen van toezicht op het proces van financiële verslaggeving van de onderwijsinstelling.

---

### ***Onze verantwoordelijkheden voor de controle van de jaarrekening***

Onze verantwoordelijkheid is het zodanig plannen en uitvoeren van een controleopdracht, dat wij daarmee voldoende en geschikte controle-informatie verkrijgen voor het door ons af te geven oordeel.

Onze controle is uitgevoerd met een hoge mate maar geen absolute mate van zekerheid en is geen garantie dat een controle die overeenkomstig de controlestandaarden is uitgevoerd altijd een afwijking van materieel belang ontdekt wanneer hier sprake van is

Afwijkingen kunnen ontstaan als gevolg van fraude of fouten en zijn materieel indien redelijkerwijs kan worden verwacht dat deze, afzonderlijk of gezamenlijk, van invloed kunnen zijn op de economische beslissingen die gebruikers op basis van deze jaarrekening nemen. De materialiteit beïnvloedt de aard, timing en omvang van onze controlewerkzaamheden en de evaluatie van het effect van onderkende afwijkingen op ons oordeel.

Een meer gedetailleerde beschrijving van onze verantwoordelijkheden is opgenomen in de bijlage bij onze controleverklaring.

Eindhoven, 19 april 2024  
PricewaterhouseCoopers Accountants N.V.

Origineel getekend door drs. T.A.G. van Boxel RA



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## ***Bijlage bij de controleverklaring***

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Wij hebben deze accountantscontrole professioneel kritisch uitgevoerd en hebben waar relevant professionele oordeelsvorming toegepast in overeenstemming met de Nederlandse controlestandaarden, het Onderwijsaccountantsprotocol OCW 2023, ethische voorschriften en de onafhankelijkheidseisen. Onze controle bestond onder andere uit:

- het identificeren en inschatten van de risico's:
  - dat de jaarrekening afwijkingen van materieel belang bevat als gevolg van fouten of fraude;
  - van het niet rechtmatig tot stand komen van baten en lasten alsmede de balansmutaties, die van materieel belang zijn;
- het in reactie op deze risico's bepalen en uitvoeren van controlewerkzaamheden en het verkrijgen van controle-informatie die voldoende en geschikt is als basis voor ons oordeel. Bij fraude is het risico dat een afwijking van materieel belang niet ontdekt wordt groter dan bij fouten. Bij fraude kan sprake zijn van samenspanning, valsheid in geschrifte, het opzettelijk nalaten transacties vast te leggen, het opzettelijk verkeerd voorstellen van zaken of het doorbreken van de interne beheersing;
- het verkrijgen van inzicht in de interne beheersing die relevant is voor de controle met als doel controlewerkzaamheden te selecteren die passend zijn in de omstandigheden. Deze werkzaamheden hebben niet als doel om een oordeel uit te spreken over de effectiviteit van de interne beheersing van de onderwijsinstelling;
- het evalueren van de geschiktheid van de gebruikte grondslagen voor financiële verslaggeving, de gebruikte financiële rechtmatigheidscriteria en het evalueren van de redelijkheid van schattingen door het college van bestuur en de toelichtingen die daarover in de jaarrekening staan;
- het vaststellen dat de door het college van bestuur gehanteerde continuïteitsveronderstelling aanvaardbaar is. Tevens het op basis van de verkregen controle-informatie vaststellen of er gebeurtenissen en omstandigheden zijn waardoor gereede twijfel zou kunnen bestaan of de onderwijsinstelling haar activiteiten in continuïteit kan voortzetten. Als wij concluderen dat er een onzekerheid van materieel belang bestaat, zijn wij verplicht om aandacht in onze controleverklaring te vestigen op de relevante gerelateerde toelichtingen in de jaarrekening. Als de toelichtingen inadequaat zijn, moeten wij onze verklaring aanpassen. Onze conclusies zijn gebaseerd op de controle-informatie die verkregen is tot de datum van onze controleverklaring. Toekomstige gebeurtenissen of omstandigheden kunnen er echter toe leiden dat een instelling haar continuïteit niet langer kan handhaven;
- het evalueren van de presentatie, structuur en inhoud van de jaarrekening en de daarin opgenomen toelichtingen; en
- het evalueren of de jaarrekening een getrouw beeld geeft van de onderliggende transacties en gebeurtenissen en of de in deze jaarrekening verantwoorde baten en lasten alsmede de balansmutaties in alle van materieel belang zijnde aspecten rechtmatig tot stand zijn gekomen.

Gegeven onze eindverantwoordelijkheid voor het oordeel zijn wij verantwoordelijk voor de aansturing van, het toezicht op en de uitvoering van de groepscontrole. In dit kader hebben wij de aard en omvang bepaald van de uit te voeren werkzaamheden voor de groepsonderdelen. Bepalend hierbij zijn de omvang en/of het risicoprofiel van de groepsonderdelen of de activiteiten. Op grond hiervan hebben wij de groepsonderdelen geselecteerd waarbij een controle of beoordeling van de volledige financiële informatie of specifieke posten noodzakelijk was.



Wij communiceren met stichtingsbestuur onder andere over de geplande reikwijdte en timing van de controle en over de significante bevindingen die uit onze controle naar voren zijn gekomen, waaronder eventuele significante tekortkomingen in de interne beheersing.





# Appendixes



# Ancillary Positions Executive Board

The EB constitutes the day-to-day administration of the University. It is charged with general management and is responsible for efficient administration. The EB is accountable to the Board of Governors.

In 2023, the EB of our institution consisted of:

- ◆ Prof. Wim van de Donk, rector magnificus and president
- ◆ Prof. Jantine Schuit, vice rector magnificus
- ◆ Paulina Snijders MSc, vice-president (until September 1, 2023)
- ◆ Wilma de Koning MSc, vice-president (since Nov. 15, 2023)

The EB was supported in 2023 by the Secretary of the University, Hans-Georg van Liempd MSc and the acting Secretary, Dr. Carolien Metselaar.

## Ancillary Positions

The overview shows the ancillary and functional activities of the members of the EB in 2023. The ancillary activities of the members of the EB have been approved by the G&R Committee of the Board of Governors. These ancillary activities are covered by the Tilburg University Sectoral Scheme Covering Ancillary Activities.

### Prof. Wim van de Donk



Rector magnificus/president

- ◆ Chair of the National Committee for May 4 and 5
- ◆ Chair of the Board of *Thijmgenootschap* (the Trustees of Thijm)
- ◆ Member of the Advisory Council of the Royal Netherlands Air Force
- ◆ Member of the Advisory Board Nieuwe Kerk Breda
- ◆ Member of the Board of the *Stichting Pater De Groot Fonds* (Father De Groot Fund Foundation)
- ◆ Member of the Scientific Advisory Board Verus
- ◆ Chair Selection Committee new chair of the Dutch Safety Board (terminated January 2023)

## Functional activities

- ◆ Chair Council of University Rectors
- ◆ Member of Strategy, Public Affairs & Governance Steering Committee *UNL*
- ◆ Member of the General Board of Midpoint Brabant
- ◆ Member of the General Board of the Brainport Foundation
- ◆ Member of the Board of Professor Cobbenhagen Foundation
- ◆ Member of the Board of the Tilburg University Fund
- ◆ Member of the European University Association Research & Innovation Strategy Group
- ◆ Chair of the Board of the KUB Endowed Chairs Foundation
- ◆ Associate member of the Tilburg University Support Fund Foundation
- ◆ Board member of the General Committee of Brabant Startup Alliance/Braventure Foundation

**Prof. Jantine Schuit**

## Vice rector magnificus

- ◆ Member of/independent advisor to Executive Committee GGD West Brabant
- ◆ Member of the Advisory Committee of the higher education VSB Fund Scholarship Program.
- ◆ Member of the Editorial Board of the *International Journal of Behavioral Nutrition and Physical Activity*.

## Functional activities

- ◆ Member of the *UNL* Education & Research Steering Group
- ◆ Member of the Board of the Brainport Smart District
- ◆ Member of the Board of *HOVO* Brabant Seniors Academy
- ◆ Member of the Board of Mindlabs
- ◆ ENGAGE.EU representative at Université Toulouse Capitole Conseil d'Administration
- ◆ Member of the Administrative Steering Group Regio Deal - Midpoint Brabant
- ◆ Member of the We Care Steering Committee

## Paulina Snijders MSc



Vice-president (until September 1, 2023)

- ◆ Vice-president of the Supervisory Board of De Rooi Pannen

Functional activities

- ◆ Member of the Board of *UNL*
- ◆ Member of CAO Committee - employer delegation
- ◆ Vice-president of the Steering Committee on Operations and Finance *UNL*
- ◆ Member of the Steering Committee Covenant on Student Housing Tilburg
- ◆ Member of the Knowledge Quarter Steering Committee
- ◆ Member of the Spoorzone Campus Steering Committee
- ◆ Member of the Cost and Quality Steering Committee *UNL*
- ◆ Member of the Membership Council of *SURF*
- ◆ Member Program Committee for the Program on Governing the University in the 21st Century

## Drs. Wilma de Koning



Vice-president (effective November 15, 2023)

- ◆ Member of the Board of Trustees Max Planck Institute for Psycholinguistics

Functional activities

- ◆ Member of the Business Operations and Finance Steering Group, Universities of the Netherlands
- ◆ Member of the Tilburg Student Accommodation Covenant Steering Group
- ◆ Member of *SURF* Members' Council
- ◆ Member of the Knowledge Quarter Steering Committee
- ◆ Member of the Spoorzone Campus Steering Committee



# Ancillary Positions Board of Governors

## Mr. Hugo Reumkens

Chair Board of Governors of Tilburg University

### Main position

Attorney-at-law in Amsterdam and partner at Van Doorne public corporation

### Ancillary activities

- ◆ Member of the Board of the Continuity Foundation AMG in Amsterdam
- ◆ Chair of *Hoornvliet Patiënten Vereniging* in Leiden, Netherlands
- ◆ Official (researcher) of the Netherlands Enterprise Court at the Amsterdam Court of Appeal
- ◆ Chair of the Cathedral Basilica Sint Bavo Foundation in Haarlem

## Prof. Wil van der Aalst

Member of the Board of Governors of Tilburg University (until October 1, 2023)

### Main position

Professor of Process and Data Science at Rheinisch-Westfälische Technische Hochschule, Aachen, Germany

### Ancillary activities

- ◆ Chief Scientist, Celonis GmbH
- ◆ Distinguished fellow Fraunhofer Institute for Applied Information Technology, Sankt Augustin, Germany
- ◆ Distinguished fellow Fondazione Bruno Kessler, Trento, Italy
- ◆ Adjunct Professor, Queensland University of Technology, Brisbane, Australia
- ◆ TU/e part-time full professor
- ◆ Member of the Steering Committee Task Force on Process Mining, Institute of Electrical and Electronics Engineers
- ◆ Member of Academia Europaea
- ◆ Member of Academia Europaea Member of the *KHMW*
- ◆ Member of the *KNAW*
- ◆ Member of the Nordrhein-Westfälische Akademie der Wissenschaften und der Künste
- ◆ Member Scientific Advisory Board Climatiq
- ◆ Member of the Deutsche Akademie der Technikwissenschaften

## Jos van Lange MSc

Member of the Board of Governors of Tilburg University

### Main position

Director and sole shareholder Vlag B.V. (Professional supervisor, director, and advisor)

### Ancillary activities

- ◆ Chair of the Supervisory Board of Zuyderland Medical Center (Independent Treatment Center Zuyderland Eyescan Foundation, Zuyderland Medical Center Foundation and Zuyderland Care Foundation; also chair of the People & Organization Committee)
- ◆ Vice-chair of the Supervisory Board of De Volksbank N.V. and chair of the Audit Committee and member of the Risk and Compliance Committee
- ◆ Vice-chair SB Bouwinvest Real Estate Investors B.V. and chair ARC Committee
- ◆ Member of DELA Investment Advisory Committee
- ◆ Chair of the Board of *Stichting Landgoed Kasteel Geldrop*
- ◆ Administrator Owner's Association Nassaukade 136 in Amsterdam

## Manon Leijten MSc

Member of the Board of Governors of Tilburg University

### Main function

Director of the Netherlands Authority for Consumers & Markets

### Ancillary activities

- ◆ Member of the Board of the Royal Palace Amsterdam Foundation
- ◆ Member of the Palace Committee, Royal Palace Amsterdam
- ◆ Director *KHMW*
- ◆ Member of the Board of the Dutch Red Cross

## Prof. Evangelia Demerouti

Member of the Board of Governors of Tilburg University

### Main position

Full Professor of Human Resource Management, Eindhoven University of Technology

### Ancillary activities

- ◆ Distinguished Professor, University of Johannesburg
- ◆ Associate editor of the *Journal of Occupational Health Psychology*, American Psychological Association

## Prof. G.J. van den Berg

Member of the Board of Governors of Tilburg University (as of October 1, 2023)

### Main function

Full Professor at the University of Groningen and the UMC Groningen

### Ancillary positions

- ◆ Fellow at Econometric Society
- ◆ Member of the *KNAW*
- ◆ Research Fellow, Centre for Economic Policy Research, London
- ◆ Research Associate, Zentrum für Europäische Wirtschaftsforschung, Mannheim
- ◆ Research Affiliate, Institute for Evaluation of Labor Market and Education Policy, Sweden
- ◆ Honorary Professor, Department of Economics and Population Health Science Institute, University of Bristol
- ◆ Affiliated Professor, J-PAL (Abdul Latif Jameel Poverty Action Lab), MIT, Cambridge MA, USA
- ◆ Member of the Supervisory Board of SHARE Berlin Institute gGmbH
- ◆ Associate editor of *Epigenetics Communications*
- ◆ Fellow of the International Association for Applied Econometrics
- ◆ Professor, International Max Planck Research School for Population, Health and Data Science

# List of abbreviations

AACSB	Association to Advance Collegiate Schools of Business
AI	Artificial Intelligence
AS	Academic Services
BRONHO	Basic Education Register for Higher Education (Basis Register Onderwijs Hoger Onderwijs)
BSA	binding study advice
BW	Dutch Civil Code (Burgerlijk Wetboek)
CABB	Commissie van Advies voor de Bezwaar- en Beroepschriften
CAO	Collective Labor Agreement (Collectieve Arbeidsmarktvereenkomst)
CBE	College van Beroep voor de Examens
CBHO	College van Beroep voor het Hoger Onderwijs
CLGK	Centraal Loket voor Geschillen en Klachten
CoARA	Coalition for Advancing Research Assessment
CSO	Career Services Officer
CWI	Commissie Wetenschappelijke Integriteit
Dr.	doctor
Drs.	doctorandus
DUO	Netherlands Education Executive Agency (Dienst Uitvoering Onderwijs)
D&I	Diversity & Inclusion
EB	Executive Board
EDUiLAB	Education Innovation Laboratory
EER	Education and Exam Regulations
ERC	European Research Council
Fte	Fulltime-equivalent
F&C	Finance & Control
GDPR	General Data Protection Regulation
G&R	Governance & Remuneration
hbo	Hoger Beroepsonderwijs
HERA	Pursuant to the Higher Education and Research Act
HGL	Hoogleraar
HOVO	Higher Education for the Elderly (Hoger Onderwijs Voor Ouderen)
HR	Human Resources
Ir.	ingenieur
IRAP	Institutional Research and Analytics Program
ISEP	International Student Exchange Program
ISIP	Information Security Improvement Program
ISMS	Information Security Management System
IT	Informatietechnologie
JADS	Jheronimus Academy of Data Science
KHMW	Foundation for the Dutch Data Science Awards (Koninklijke Hollandse Maatschappij der Wetenschappen)
KIC	Knowledge and Innivations Covenant
KNAW	Royal Netherlands Academy of Arts and Sciences (Koninklijke Nederlandse Akademie van Wetenschappen)
KTO	Knowledge Transfer Office

KUB	Katholieke Universiteit Brabant
LLM	Large Language Model
LIS	Library & IT Services
MBA	Master of Business Administration
MFA	Multi-factor authenticatie
Mr.	meester in de rechten
MSc	Master of Science
MTO	Methods and Techniques in Research (Methode en Technieken van Onderzoek)
M&C	Marketing & Communication
Netspar	Network for Studies on Pensions, Aging and Retirement
NPO	National Education Program (Nationaal Programma Onderwijs)
NSE	National Student Survey (Nationale Studenten Enquête)
NVAO	Dutch-Flemish Accreditation Organization (Nederlands-Vlaamse Accreditatieorganisatie)
NWA-ORC	Dutch Research Agenda – Research along Routes by Consortia (Nationale Wetenschapsagenda – Onderzoek op Routes door Consortia)
NWO	Nederlandse organisatie voor Wetenschappelijk Onderzoek
OA	Open Access
OCW	The Ministry of Education, Culture and Science (Onderwijs, Cultuur en Wetenschap)
OOI	Education, Research and Impact (Onderzoek, Onderwijs en Impact)
PASS	Program for Academic Study Success
PhD	Doctor of Philosophy / Promovendus
Prof.	professor
RJ	Dutch Accounting Standards Board (Raad voor de Jaarverslaglegging)
RJO	Education Reporting Regulations (Regeling Jaarverslaggeving Onderwijs)
SDG	Sustainable Development Goal
SER	Economic and Social Council (Sociaal-Economische Raad)
SPP	Strategic Personnel Planning
SSH	Social Sciences and Humanities
SURF	Collaborating University Computing Facilities (Samenwerkende Universitaire RekenFaciliteiten)
SUTQ	Senior University Teaching Qualification
TAISIG	Tilburg University AI Special Interest Group
TEP	Tilburg Educational Profile
TIAS	Tilburg Institute for Academic Studies
TILT	Tilburg Institute for Law, Technology, and Society
TIPP	Tilburg PhD Platform
TiSEM	Tilburg School of Economics and Management
TLS	Tilburg Law School
TSB	Tilburg School of Social and Behavioral Sciences
TSHD	Tilburg School of Humanities and Digital Sciences
TST	Tilburg School of Catholic Theology
TUNED IN	Tilburg University Network of Educational Development and Innovation
TU/e	Technische Universiteit Eindhoven
UD	Universitair Docent
u/g	uitgeleend geld
UHD	Universitair hoofddocent
UMC	University Medical Center
UNL	Universities of the Netherlands (Universiteiten van Nederland)

UTQ	University Teaching Qualification
VNO-NCW	Verbond van Nederlandse Ondernemingen en het Nederlands Christelijk Werkgeversverbond
WAB	Labor Market Balance Act (Wet Arbeidsmarkt in Balans)
WGA	Work resumption partially disabled (Werkhervatting gedeeltelijk arbeidsgeschikte)
WIA	Work and Income to Work Act (Wet werk en inkomen naar arbeidsvermogen)
WNT	Dutch Senior Executives in the Public and Semi-Public Sector (Standards for Remuneration) Act (Wet Normering bezoldiging Topfunctionarissen publieke en semipublieke sector)
wo	Wetenschappelijk Onderwijs
WW	Werkloosheidswet

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