

Tilburg University

Annual Report 2022



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Foreword Executive Board

It was a special year in which we celebrated our 95th anniversary. We were allowed to meet each other again and so we experienced a lot of great moments together, such as the Night University, the symposium for 50 years of psychology, the Hello Summer party, the Opening of the Academic Year, the ENGAGE conference on our campus, the *Dies Natalis*, and the Christmas Connection. These moments of encounter—which we had missed so much—provided new energy and connection. Education resumed briskly and quickly created full lecture halls. A lot of hard work was also carried out in research and business operations in 2022. But it was also the year in which war broke out close by on our European continent. The students from Ukraine who were studying or on an exchange at our university impressed us because, together with many employees, they launched a large relief effort. It was also a tough year in which the effects of the pandemic still played a major role, in which we worked hard to implement the Strategy, and in which external developments also demanded a lot of attention, with the associated challenges and workload as a result.

At a digital New Year's Eve meeting on January 10, 2022, we presented our university's new strategy, *Weaving Minds and Characters: Strategy Toward 2027*. This Strategy provides direction for the steps we want to take towards 2027—our 100th anniversary. A Strategy that pays close attention to current developments and focuses on values. Values that are intertwined with each other and the university. Values that guide our behavior and choices: *Curious, Caring, Connected, and Courageous*. Since 1927, the university has grown into a thriving, strong, medium-sized university. In the coming period, Tilburg University wants above all to grow in significance.

To achieve the ambitious goals in our Strategy, we have set up a careful approach to implementation. The Strategy is supported by and connected to the individual School Strategies. Thus, university-wide, we are working to achieve our strategic goals. Eight major ambitions from our Strategy have been developed and launched by means of individual concrete action plans. We have started integrating digital sciences into our education and research in order to understand and advance society. In 2022, the foundation was built for the new university-wide academic collaborative centers where relevant networks and ecosystems are created. The lessons learned during the pandemic and the importance we place on encounter led to the choice of blended education, where face-to-face and digital education reinforce each other. In addition, we are reinforcing our sustainable campus to further promote encounter and dialogue. In 2022, for example, our new campus vision was established, the library was renovated, and the official first pile was driven into the ground for Tilburg University's new Marga Klompé Education Building. Unfortunately, the required expansion of student housing is still

proceeding with difficulty. As the Executive Board (EB) together with our Deans, we are proud of how energetically we worked on the implementation of the Strategy in 2022, but we also realize that in doing so we are asking a lot of our colleagues and ourselves. We believe this is necessary to truly be a university that is a lifelong partner for knowledge and inspiration. We look forward to the next steps we will jointly take in 2023.

In 2022, we also energetically pursued the funding allocated from the Administrative Agreement on Higher Education. Policy has been established for the allocation of Starter Grants, and in 2022, a large number of Starter Grants were conditionally awarded to university lecturers. Tilburg University also participates in the Social Sciences and Humanities Sector Plan (SSH). Based on the developed plans of the Schools, from the summer of 2022, the hiring of new staff members has started in order to achieve our goals. We are pleased that the allocation of the additional funds will structurally improve part of our backlog in funding. However, we have serious concerns about the bureaucracy, accountability burden, and monitoring pressure associated with the funds. This is at odds with our autonomy and governing based on trust.

In 2022, students and staff demonstrated that we are a diverse and close-knit academic community that feels engaged with society. For example, we appointed a university professor and city professor who both work on the theme of Widespread Prosperity for All. Our annual monitor shows that employees are proud of the work they do, and they feel part of their Department or Division. However, social safety, work pressure, and work stress are topics that continue to require a lot of attention.

Security in business operations also required a major effort. In 2022, we intensified our program aimed at reinforcing our cybersecurity, in addition to further raising awareness of the need to act safely when handling research data or personal data. Our university distinguishes itself in making connections, in inspiring and innovating, in treating each other with respect and care, and in critical and independent thinking. Especially in these sometimes-uncertain times, our values—*Connected, Curious, Caring, and Courageous*—are of great importance. We are delighted that everyone propagates these values in their work for our university. Please continue to do so because this is how our university can flourish and contribute to a good education for our students, meaningful and groundbreaking research, and a livable and inclusive society.

Wim van de Donk

Rector Magnificus and President

Jantine Schuit

Vice-Rector Magnificus

Paulina Snijders

Vice-President



Part 1: Management Board Report

Our vision, mission, and ambition

In the year 2022, we entered a new strategic period together, with our strategic plan *Weaving Minds and Characters: Strategy Towards 2027*. In it, our values of *Curious*, *Caring*, *Connected*, and *Courageous* take center stage. These values guide our behavior and choices.

Within Tilburg University, character formation and identity are central. By having open dialogues with each other and being curious about the other, characters are formed. Students are challenged to develop in the areas of self-reflection, social responsibility, and critical sense. This enables them to contribute optimally to a valuable society.

Tilburg University wants to offer a safe work and study climate in which everyone can develop and learn from each other. We also want to be an attractive employer, with an entrepreneurial organization and responsible funding. Moreover, we want to be a vital, inclusive, and sustainable community ourselves.

Within the implementation of our Strategy, we want to learn from the actions we take and continue to respond to changes. Therefore, we have chosen a rolling strategy, in which plans are not fixed for the coming years but adapt to developments. Tilburg University invites all colleagues to contribute in an engaged way to the continuous development and implementation of the Strategy.

Report of the Board of Governors

General

Tilburg University is an excellent academic environment in which research and education take place. Nationally and internationally, the institution has a high standing in scientific research and education. Tilburg University is embedded in the region but is also a major player in academia, with a clear internationalization strategy. Our university strives to advance society by deepening the understanding of that society. Connected as Tilburg University is to society, the university dedicates excellent research to "the good life" for all. Tilburg University educates its students with the aim of further developing their knowledge, skills, and character. These are qualities they need to face contemporary challenges.

The Board of Governors (BoG) notes that staff, students, and administrators are having many good conversations about Tilburg University's future of and are diligently working out *Weaving Minds & Characters: Strategy Towards 2027*. The Board of Governors experiences intense collaboration between all involved with great élan and creativity. We also see that our four common values—*Curious, Connected, Caring and Courageous* can count on great support. It is important that these values are increasingly experienced by students and staff. Being able to articulate one's own story is necessary to find answers to society's challenges. A university that is heading toward its centennial should continually challenge and renew itself.

The Board of Governors notes that the Executive Board together with the Deans, the Managing Directors of the Divisions and School, the University Council, and all staff and students contribute to meaningful research and education and also foster this for the future. All of this while keeping public interest in mind. The way in which the content of the Strategy 2027 is elaborated, and staff and students prove to be involved in their environment deserves much appreciation.

Duties and powers Board of Governors

The Board of Governors monitors the objectives of Tilburg University. Internally, the Board supervises the execution of activities and the exercise of duties and powers by the Executive Board, and it advises the Executive Board. To this end, the Board of Governors oversees the lawful acquisition and the efficient and lawful deployment and use of public funds and the design of the system of quality assurance, and it ensures the safeguarding of Tilburg University's special signature.

The Board of Governors fulfills the role of employer with respect to the members of the Executive Board. Within the framework of its supervisory duties, the Board also ensures that the Board of Governors, in the exercise of its duties and powers, complies with the laws, regulations and guidelines pertaining to the university, as well as the VSNU Code for Good Governance in Dutch Universities.

In the exercise of its duties and powers, the Board of Governors has frequent contact with the Executive Board and the University Council and the members of the Board of Governors are regularly present on Tilburg University's campus during meetings and tours of the Schools and Divisions, at academic sessions, and during other events. Other duties of the Board of Governors include establishing its powers in the Articles of Association and the Structure Regulations, deciding on the system of organizing participation, and appointing the external auditor.

The Board of Governors arranges its own provision of information in consultation with the Executive Board. In addition to the formal meeting documents, the Board also uses other sources of information within and outside Tilburg University. At the central level, participation takes the form of the University Council, which includes staff and students. At the decentralized level, participation takes place within the Schools and Divisions.

Composition of the Board of Governors

Members of the Board of Governors subscribe to Tilburg University's special identity and are open to dialogue with other ideologies. Within the Board, the widest possible scope of academic and social trends is represented. As much justice as possible is done to a balanced male-female ratio and other forms of diversity. Alumni of Tilburg University are also represented in the Board of Governors.

The Board of Governors currently consists of five members. All members serve in their personal capacities and perform their duties independently and not bound by any instructions.

Mr. H. Reumkens (LLM) is President. The Board of Governors has an Audit, Risk & Compliance Committee, consisting of two members with financial expertise, chaired by Mr. J.H.P.M. van Lange (MSc) and with Ms. M.R. Leijten (MSc) as member. The Education, Research and Impact Committee consists of members with expertise on the primary process and is chaired by Mr. Prof. W.M.P. van der Aalst. The Governance & Remuneration Committee was chaired by Mr. H. Reumkens (LLM).

Effective October 1, 2022, Ms. Prof. E. Demerouti was appointed as the fifth member of the Board of Governors. She is a full professor at Eindhoven University of Technology (TU/e) and joined the Education, Research and Impact Committee as a member and became chair of the Governance & Remuneration Committee. The Board of Governors thanks the University Council and the Executive Board for their involvement in this appointment. With the expected end of the appointment term of Mr. Prof. Dr. W.M.P. van der Aalst in 2023, one vacancy remains open for nomination of a candidate. Once the vacancy profile was established, the Board of Governors proceeded with recruitment.

The Board of Governors is responsible for the quality of its own actions and composition. The board does so transparently and with input from others, including the Executive Board and the University Council. The remuneration of the members of the Board of Governors is based on and in line with the Dutch Senior Executives in the Public and Semi-Public Sector (Standards for Remuneration) Act (*WNT*). The Board of Governors is supported by an official secretary, namely Mr. M.F. Nolen, who fulfills this position in addition to his duties as Head of Legal Affairs at Tilburg University. As of January 1, 2023, he was succeeded in the position of official secretary by Ms. R. van Leeuwaarde (LLM).

The members of the Board of Governors endorse the usefulness and necessity of periodic evaluation of their own performance. Good self-evaluation contributes to the professionalism of the administration and supervision of Tilburg University. The Board of Governors noted in 2022 that the level of required intensity of the internal supervisory burden is increasing, partly as a result of the supervision of social safety, knowledge safety, and cybersecurity requested by the government and the Dutch-Flemish Accreditation Organization (NVAO) as well as the proposed introduction of the Institutional Audit. Partly on the basis of a self-assessment to be carried out in 2023, the Board of Governors will consider what significance these developments have for its own working methods. A partial advance on this was already made in 2022 by the transformation of the Audit Committee into the Audit, Risk & Compliance Committee.

Retrospective of 2022

2022 began with a lockdown because of the coronavirus pandemic. The Board of Governors sees that, at Tilburg University, this has led to significant developments in hybrid working. The Board of Governors greatly appreciates the effort and commitment provided by the university community. The Board particularly appreciates the way in which staff and students, together and with great energy, elaborate on the intentions of the new Strategy 2027. The Board of Governors has also noticed that much energy has gone to dealing with and implementing the June 2022 Administrative Agreement as well as the implementation and monitoring of the Quality Agreements and the National Education Programme (*NPO*).

The Board of Governors has been involved during the start and subsequent process of the Administrative Agreement of 2022, the Quality Agreements, and *NPO* and also has regular consultations on these matters with the Executive Board, whether or not in one of the committees and the participation body. The Board of Governors notes that a sound system of steering and monitoring is in place, both within the Schools and between the Executive Board and the Schools. With regard to the Quality Agreements, the Board of Governors is informed in the interim about material budget shifts and the Board notes that the progress of the Quality Agreements is on track. The implementation of the plans under the *NPO* and the Administrative Agreement of 2022 is taking place in close consultation between the Board of Governors and the Schools and is well on track.

The Board of Governors paid extra attention in 2022 to the topics of social safety, IT (and more specifically cybersecurity), knowledge safety, exam scores, administrative information management, and sustainable reporting. The Executive Board's handling of the topic of knowledge safety was also discussed. The Board of Governors indicated that it would like to give additional consideration to this in 2023. The Board further applauds the fact that the Executive Board, Schools, and researchers are putting a lot of energy into the development of ecosystems, academic collaborative centers, and multidisciplinary research. The Board of Governors believes that this development contributes to the core values of the university and, together with the Executive Board, seeks a good balance between being open to collaboration and giving strategic meaning to these collaborations.

The Board of Governors continues to emphasize the importance of excellent research, including in individual disciplines. Because of international competition, it is important as a university to be attractive to top-level scientists, both nationally and internationally.

In 2022, the Board of Governors was heavily involved in the implementation of Strategy 2027 and the various strategic elaboration memos were discussed at length. Members of the Board maintained periodic contact with the various internal and external stakeholders. In that context, there were also regular consultations between the President of the Board of Governors and (the Executive Committee of) the University Council, and two consultations were held with the Executive Committee of the University Council in the presence of part of the Board of Governors.

The full Board of Governors met seven times—online and otherwise—in the presence of the Executive Board, and in preparation for those formal meetings, the various internal committees met several times. In 2022, there were four formal meetings of the Audit, Risk & Compliance Committee and one thematic meeting to discuss the campus vision. The Education, Research and Impact Committee held four meetings and was updated separately ahead of an audit of the examination organization. The Governance & Remuneration Committee met six times. The Audit, Risk & Compliance Committee focused on further familiarization, and it supervised the initial evaluation of the performance of the external auditor who started in 2021 as well as overseeing and advising in areas including financial

statements, compliance, housing policy, and treasury management. The Audit, Risk & Compliance Committee also oversaw ICT policy and cybersecurity, (strategic) Risk Management, the Budget (FIRMa), and the establishment of the Internal Audit Function. The Education, Research and Impact Committee advised, among other things, on the Quality Agreements, the *NPO*, and the Administrative Agreement. The Governance & Remuneration Committee discussed, among other things, the recruitment of new members of the Board of Governors, the legal status of the members of the Executive Board, and the functioning of internal governance.

Prior to and during all committee meetings, Members of the Board of Governors spoke (online or otherwise) with members of the Executive Board, the Deans, and the Managing Directors of the Divisions and Schools.

During meetings and working visits, the Board of Governors discussed strategic policy themes, the topic of social safety, collaboration between Schools, and developments at University Services. The Board of Governors also invited all Deans to its meetings in 2022 to give them space to inform the Board of Governors about ongoing developments, their intended strategies, and their wishes. This provided an opportunity to collectively discuss the challenges faced by individual Schools.

With increasing concern, the Board of Governors has followed the national debate on the intake of international students. Given the importance of internationalization to the quality of education, the Board of Governors will follow this debate closely in the coming year.

The Board of Governors had its Articles of Association amended in 2022 to ensure its status as a public benefit organization. This amendment also took into account the Dutch Management and Supervision of Legal Entities Act. The application of relevant legislation and regulations was reviewed and, if necessary, internal regulations were adjusted upon request. The governance and organizational structure was reviewed by the Board of Governors, and it complies with the VSNU Code for Good Governance in Dutch Universities. The Board of Governors requested the Executive Board to examine—based on the current governance model—whether, in 2023, a simplification of the regulation of the organizational structure and the internal consultation model is possible. It also monitored the checks and balances put in place in operational management and, in particular, the implementation of the audit function and the organization of the Library & Information Services (LIS) Division.

Based on the preparation by the Governance & Remuneration Committee, the Board of Governors evaluated and assessed the performance of the members of the Executive Board and their ancillary positions according to regular governance standards. In the remuneration of the members of the Board of Governors, the standards set by the *WNT* have been tested and complied with. The President of the Board of Governors had biannual meetings with the Minister of Education, Culture and Science (*OCW*) and the chairs of supervisory boards of the other Dutch universities.

The Board of Governors approved the 2022 Budget, the 2022–2026 Tasks and Resources Plan, the Reserve Policy, and—in the presence of the external auditor—the 2021 Management Report and the 2021 Financial Statement. The Audit Plan and Control Plan, the Auditor's Report, the annual Management Letter, and the Financial Statement were also discussed in the presence of the external auditor. Decisions on these were prepared by the Audit, Risk & Compliance Committee.

Weaving Minds & Characters: Strategy Towards 2027

The Board of Governors notes that both the Strategy 2027 and the values *Curious, Connected, Caring and Courageous*, as identified therein, are widely supported and endorsed within the university community. The Board of Governors urged the Executive Board on the importance of an inclusive and socially safe environment and the pursuit of international excellence. In order for the university's values to be realized, the Board of Governors believes that dealing properly with student growth, establishing high-quality facilities, and steering towards a solid financial position are necessary conditions. In 2022, the Board of Governors further committed itself to ensuring that the actions of Tilburg University, employees, and students do justice to the importance of themes such as identity, sustainability, and diversity. The Board thus seeks to contribute to a connected academic community that is collectively on its way to the 100th anniversary of our university.

It strikes the Board of Governors that the entire academic community is trying to have a good and open conversation with each other on how to proceed with the university and with the various, complex social issues. The Board appreciates this and is under the impression that this not only contributes to the realization of Strategy 2027 but also to the desire of many researchers, students, and other employees to jointly find solutions to social issues. The Board of Governors finds this gratifying in light of the university's own special and social mission.

Tilburg,

On behalf of the Board of Governors,

Mr. H. Reumkens (LLM)

Chair



1. Research

1.1 Research in 2022

We have made great strides in the field of research in the past year. New research was initiated, important prizes were won, and grants secured. Throughout the year, additional attention was paid to aspects concerning the well-being of our researchers, with a special focus on our PhD researchers. New initiatives were launched, including in the areas of scientific integrity, Open Access (OA), and team science.

PhD researchers

Also in 2022, Tilburg University paid extra attention to (the well-being of) PhD researchers and the quality of their supervision programs.

- ◆ **PhD monitor:** To get a more complete picture of the wishes and needs of our PhD researchers, we conduct a PhD monitor every two years. The results from the 2021 monitor were turned into an action plan that was largely implemented in 2022, including actions focused on well-being and social safety, progress on the PhD program, range of courses offered, and further improvement of the support for PhD researchers and their supervisors. The monitor will be conducted again in 2023, this time embedded in a national monitor.
- ◆ **Masterclass for supervisors of PhD researchers:** In cooperation with the Hertz training for scientists, we organized several one-day masterclasses for (co-)supervisors of PhD researchers, for novice and more experienced thesis supervisors. In 2022, there was room for 60 participants, and a total of 60 (co-)supervisors from all five Schools participated.
- ◆ **Dutch PhD defense system session:** A session for new university lecturers that introduced them to the Dutch PhD defense system. Ten university lecturers participated in the session. They found the information session very valuable.

Scientific Integrity

In 2022, a vision document was drafted under the leadership of academic lead Jelte Wicherts. In 2023, it will be further developed into a concrete action plan. The mandatory integrity training sessions for PhD researchers continued to grow in numbers in 2022:

- ◆ **Research Integrity E-Learning Module:** PhD researchers starting from September 2020 are required to complete the Research Integrity E-Learning Module. The module focuses on the theoretical aspect of scientific integrity, European legislation, and policies and procedures within Tilburg University. The module is completed by passing a test. In 2022, 235 PhD researchers (86%) passed the test.
- ◆ **Face-to-face Research Integrity Training (F2F training):** In 2022, a total of 94 PhD researchers attended the F2F training. The training considers ethical issues and challenges and how to deal with them. The training is mandatory for PhD researchers started as of September 2021. The researchers are very positive about the training. Sharing each other's experiences, getting to know other PhD researchers, and the safe environment created by the instructors are praised.

Open Science

By 2022, Open Press Tilburg University has evolved from lab to service, as one of the first Open Presses in the Netherlands. These include the publication of the *Atlas of European Values*—with a foreword by Ursula von der Leyen—and *The Socio-Legal Lab*, a special open textbook for law students. In addition, we have worked hard to make more and more scientific publications by Tilburg University scientist available in OA, and thus, we see a substantial increase in the number of OA publications from our university. We have also contributed to national developments in the field of Open Science through the Chiefs Open Science and are pleased to have a new chair of the Tilburg University Open Science Community, Caspar van Lissa (associate professor).

Pilot team science

In the coming period, Tilburg Law School (TLS) will further develop the four Signature Plans (thematic research lines) in various ways. For example, in 2022, preparations started for formulating a framework for team science within these Signature Plans. This framework will serve as a starting point to formulate team goals in a bottom-up manner and link them to TLS's substantive and strategic goals (including social relevance, multidisciplinary, and a balanced national-international focus).

Seed Money Call lottery

On July 8, 2022, a lottery was held at the Tilburg School of Humanities and Digital Sciences (TSHD) to distribute €100,000 in grant money internally. In doing so, TSHD aims to move away from distributing grants by ranking and assessment and substitute it with a sustainable research culture. The condition for obtaining a grant was a collaboration with a scientist from another School. In this way, interdisciplinary collaboration, something that is a policy point at TSHD, should be given a boost.

Examples of projects funded by the lottery:

- ◆ APF: Artistic Process Futures and AI by Simone Ashby (Department of Communication and Cognition)
- ◆ User Perceptions of Surveillance: Competing Imaginaries of the Individual in Digital Society by Saif Shahin (Department of Culture Studies)
- ◆ Design of a VR Game for Evaluation and Enhancement of Prospective Memory in Older Adults by Maryam Alimardani (Department Cognitive Science and Artificial Intelligence).

Research application as an article

In order to encourage and value researchers to submit research grant applications, it was decided within the Tilburg School of Catholic Theology (TST) to value submitted applications as a written scientific article when evaluating research output in performance reviews.

Impact Pathways

Together with a group of experienced researchers in the field of scientific research and the creation of social impact, the Tilburg School of Economics and Management (TiSEM) is working on indicators in the field of impact in order to recognize, acknowledge, and value important contributions in this field. This should make it easier for both scientists and Heads of Department to include social impact during individual development interviews.

Funding of chairs

As a university, we want to be at the center of society. We want to acquire and share knowledge through scientific research and education and contribute to dealing with social issues. The core tasks of a contemporary university are to conduct scientific research, offer education, and to realize social impact. These tasks require constructive collaboration between universities and social partners.

We pride ourselves on having full professors who are connected to practice. This is particularly the case with endowed professors. They often have an appointment in addition to a position elsewhere; this is important for the impact of scientific research and also an enrichment of scientific education for our students. Obviously, these (endowed) professors are assessed on their qualities by means of careful procedures and the Netherlands Code of Conduct for Scientific Integrity is fully applicable to them.

Also in 2022, much attention was paid to the funding of endowed professors and to special forms of funding for "ordinary" full professors. We understand this attention; the independence of a full professor is an essential condition for trust in science in general and the university in particular. We also want to be transparent ourselves in this regard, and in 2023, we will provide a list of all (endowed) chairs, including mention of any external funding, on our website.

1.2 Performance

The year 2022 was quite successful in terms of research performance.

- ◆ A total of five Starter Grants (€1.5 million) from the European Research Council (ERC) were awarded for pioneering individual research at the European level. Dr. Kim De Roover (Tilburg School of Social and Behavioral Sciences (TSB)) received the grant for developing new structural equation methods. Dr. Sander Verhaegh (TSHD) will start research on the effects of immigration on the American intellectual climate in the years before World War II. Dr. Nicola Pavanini (TiSEM) was awarded the grant to conduct research on the regulation of housing and mortgage markets. Dr. Phillip Paiement (TLS) will investigate how lawyers can effect change to overcome transnational obstacles. Dr. Boris van Leeuwen (TiSEM) is investigating the role of emotional intelligence in strategic interactions and markets.
- ◆ There was also success in the ERC program. For example, Prof. Dave de Ruyscher (TLS) received a Consolidator Grant (€1.9 million), which allows him to analyze the legal concept of economic sovereignty from a historical perspective. In addition, Prof. Elies van Sliedregt (TLS) received an Advanced Grant (€2.3 million) to develop parameters for a coordinated system of global justice at the national level. Linnet Taylor, full professor of international data governance, and Tineke Broer, assistant professor, received an ERC Proof of Concept Grant to develop a new assessment system for app security.
- ◆ Individual Tilburg University researchers also achieved success within the Dutch Research Council (NWO). Young Tilburg researchers were successful in the NWO Talent Program: four Veni grants (€280K) were awarded. Dr. Manon van Scheppingen (TSB) will study how multiple life events contribute to personality development in young adults. Dr. Robbie van Aert (TSB) aims to strengthen meta-analysis by taking advantage of replications and pre-registered research. Dr. Marie-Catherine Petersmann (TLS) will explore whether international law should be revised to assign meaning to how humans are connected to non-humans. Finally, Dr. David Schindler (TiSEM) received the grant for his research on the role of non-routine and analytical work in teams. Unfortunately, we did not receive any Vidi or Vici grants.
- ◆ Four more experienced researchers received grants from the NWO in the form of Open Competition grants (€750K). Prof. engineer Bart Bronnenberg (TiSEM) received the grant for his research on how consumers develop preferences for sustainable and healthy food products. Prof. Jan Fransoo (TiSEM) aims to use digitalization to reduce the logistics costs of independent retailers in developing countries. Prof. Daan van Soest (TiSEM) wants to investigate how effective financial support is in promoting long-term self-sufficiency of refugees in Africa. Finally, Prof. Caroline Vander Stichele (TST) focuses her project on contemporary religious language and how this vocabulary is used in the context of climate change.
- ◆ Collaboratively, several European successes were achieved. For example, the Horizon Europe research project BOLSTER (€3.8 million) was awarded, coordinated by TLS with Dr. Michiel Stapper as project leader. The goal is to better understand how marginalized communities are affected by climate transition policies. In addition, Tilburg University is a partner in several projects, such as, CircoMod, the INCA project, ENCRYPT, and the Synclusive project.

- ◆ Tilburg University has received funding for several Dutch collaborations. Prof. Corien Prins (TLS) is a partner in the Gravitation project ALGOSOC, which investigates how we can continue to safeguard public values and human rights with the development of (semi-)automated processes, including artificial intelligence. Also, the AI program ROBUST, in which JADS is a partner, will receive an *NWO* impulse of €25 million for deploying artificial intelligence for socially relevant issues. Prof. Roland Blonk (TSB) is project leader for a ZonMw Improving Reintegration 2nd track project (€800K). Prof. Henk Akkermans (TiSEM) is involved as a partner in the NWO-KIC Mission-driven innovation systems project Fieldlabs@Scale.
- ◆ Finally, in 2022, Tilburg was able to provide both a new member of the Royal Netherlands Academy of Arts and Sciences (*KNAW*) and a new member of the Young Academy. Prof. Bart Bronnenberg, full professor of quantitative marketing at TiSEM, has joined the *KNAW*. Ingrid Leijten, full professor of Dutch and European constitutional law at TLS, is one of ten new members who will join The Young Academy in 2023.

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. In this new protocol drawn up by the Universities of the Netherlands (*UNL*), the *KNAW* and, the *NWO*, the focus is more strongly on the strategy chosen by the research unit.

In 2022, we had the first experience of site visits using this new protocol. Both the Department of Culture Studies at TSHD and all of TLS have been visited. For both site visits, it can be said that they took place in a very pleasant, open atmosphere, which allowed for a good, substantive dialogue. For both, the preliminary feedback from the committee was positive, with a number of points of attention for the future. The report for TLS was received in late 2022, and that of the Department of Culture Studies in early 2023. For both, an administrative reflection will be published in the spring of 2023, along with the final report.



2. Education

2.1 Education facilitation

Redesign Education Regulations

The need to make education more flexible—including the promotion of interdisciplinary education—and the providing space for blended education and other forms of educational innovation are important developments that prompted the university to initiate a redesign of its education regulations in 2022. The various Education and Examination Regulations, Rules and Guidelines, and some related regulations are currently still based on the premise that, for students and academic staff, education is limited to their own programs or Schools, that education is physical, and that, therefore, the organization and regulations of that education has meaning only within the context of individual programs. As a result, the regulations also present a diverse picture of differences in structure, terminology, design, and content. With the redesign of the education regulations, Tilburg University is contributing to increasing collaboration between disciplines and Schools by setting up common models and making agreements on (joint) structural management and maintenance of the regulations, decision-making processes, and knowledge sharing. There is also a focus on untangling and unburdening, limiting the workload and reducing the perceived regulatory burden. The legal position of students is always taken as a starting point.

COVID-19

The coronavirus pandemic forced universities to offer education online for nearly two years from 2020 to 2022. In early 2022, the government measures still had a major impact on university-administered exams. Students were required to remain quarantined if they had a roommate who was infected, preventing them from taking exams. This led the university to conditionally offer students an additional examination opportunity in April to avoid disproportionate study delays. Although students indicated in advance that they were eager to take advantage of this opportunity, ultimately, attendance was low as was the pass rate. At the same time, providing this extra opportunity caused a significant increase in the workload of lecturers.

With the elimination of government measures, the university has explicitly chosen to put on-campus education back at the center of its activities, starting from the 2022–2023 academic year and to use digitalization for blended learning with the aim of further improving the quality of education.

2.2 Educational Innovation

The university is ambitious when it comes to educational innovation. Lecturers wish to be supported even more and better than before in innovating, improving, and developing their education. With this, the university opts for innovation and professionalization with special attention to blended learning. Blended learning at Tilburg University stands for merging face-to-face and online education whereby both forms reinforce each other, and the student is central. In doing so, the goal is to develop education that uses IT for efficient, effective, and flexible learning, with greater learning efficiency for students and greater satisfaction for lecturers and students. To translate these ambitions into concrete actions, a committee headed by Sander Bax was established in 2022. Over the past year, this committee developed a multi-year blended learning program, which further defines blended learning, defines principles for good education, describes an ambitious timeline, and proposes to structure the Tilburg University Network of Educational Development and Innovation (TUNED IN). In the past year, significant steps have already been taken to implement this vision within a number of degree programs.

2.3 Attention to student well-being

Action plan student well-being

Student well-being has come under increased pressure in the Netherlands in recent years. Whereas in the past, the focus of the university was mostly on reactive intervention, this increased pressure is causing a shift towards prevention. We are doing this, for example, by deploying peer-to-peer groups and expanding the range of courses offered, for example, with training on grief counseling. To this end, the university continues to implement its Student Well-being Implementation Plan, including through the deployment of the Student Well-being Officer. Improvements have been made in communication to students, the Schools, associations, and student parties (participation). Cooperation with external care partners has improved, and we make a significant contribution to national and regional well-being consultations, further enhancing Tilburg University's reputation and visibility in the field of well-being. However, accommodating the peak load of the student psychologists remains a challenge that needs attention.

Social safety

Social safety continued to be high on Tilburg University's agenda in 2022. The entire reporting and complaint system was analyzed, and a strategic implementation memorandum was prepared, describing many new plans to ensure a socially safe learning and working environment for students and employees. In addition, social safety within study, student sports, and student associations was actively addressed by organizing training sessions for confidential contact persons. These confidential contact persons have, in particular, an early warning and referral function in case of transgressive behavior and act as social safety ambassadors within the associations. The training sessions were evaluated positively and will be continued.

2.4 Key figures for education

Table 2.4.1 Diplomas

	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Bachelor's degree programs	1,677	1,606	1,405	1,455	1,492	1,554	1,776	2,131	2,171
Master's degree programs	2,608	2,693	2,626	2,689	2,816	3,233	3,431	3,840	3,760
Total initial degree programs	4,285	4,299	4,031	4,144	4,308	4,787	5,207	5,971	5,931
Postgraduate programs	8	8	30	70	98	101	85	93	90

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

	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
Total	3,089	3,729	4,161	4,865	5,436	6,086	6,450	6,188	5,534
Bachelor	1,841	1,943	2,207	2,539	2,892	3,434	3,562	3,399	3,455
Pre-Master	643	1,120	1,252	1,532	1,651	1,721	1,889	1,852	1,244
Master	605	666	702	794	893	931	999	937	835

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

	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Total	3,089	3,729	4,161	4,865	5,436	6,086	6,450	6,188
International students	662	812	852	1,006	1,210	1,496	1,551	1,740
% international students	21.4%	21.8%	20.5%	20.7%	22.3%	24.6%	24.0%	28.1%

Table 2.4.4 Number of (international) enrollments

	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
Total	12,113	12,399	13,050	14,269	15,761	17,378	19,334	20,254	19,931
International students	1,315	1,560	1,736	2,064	2,507	3,105	3,709	4,231	4,231
% international students	10.9%	12.6%	13.3%	14.5%	15.9%	17.9%	19.2%	20.9%	21.2%

Table 2.4.5 Percentage students with a positive BSA

	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020*	2020-2021*	2022-2023
Percentage students with a positive BSA	81%	84%	81%	84%	82%	100%	87%	82%

1 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)

	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020*	2020-2021*	2021-2022
Average number of credits** obtained within the program	45	46	45	45	43	46	46	42

1 See above.

2 Including students with zero credits.

2.5 Internationalization

ENGAGE.EU

Tilburg University participates in the European University ENGAGE.EU: a transnational alliance of higher education institutions in the European Union that share a long-term strategy, promote European values and a European identity, and jointly educate on challenges we face globally. The network expanded in 2022 to include the Hanken School of Economics in Finland and Ramon Llull University in Spain.

The main spearheads, results and activities achieved are an increase in online mobility by offering 75 courses from all partners online, the development of a joint honors program on the theme of Digital Transformation, and the development of a Double Degree in the field of Sustainability & Climate Change. In addition, an Expedition Week was organized in Tilburg in July 2022, and research meetings took place in Mannheim and Sofia for the exchange of research initiatives and the stimulation of collaboration. Furthermore, during the summer of 2022, the first ENGAGE Summer School was organized in Rome and the Faculty Bridge Program was developed for professionals (lecturers, amongst others) who want to develop skills for lecturing in adult education. Finally, the 2nd anniversary of the alliance was celebrated with a conference in Tilburg.

Together with the other partners, Tilburg University is currently preparing a follow-up application for the European Universities call in early 2023, setting new goals for ENGAGE 2023–2027.

Ukraine

The war in Ukraine prompted the creation of a Ukraine working group led by the Secretary of the University, in which several Schools and Divisions are represented. In the first phase, on the initiative of a number of students of Ukrainian nationality, facilitated by the university, a fundraising campaign for Ukraine was set up. In addition, there was and is additional attention and concern for the well-being of the Ukrainian and Russian students and staff population and other stakeholders who have been directly or indirectly affected by the war. The university provided financial support whenever possible and necessary. All students of Ukrainian nationality received a discount on institutional fees to the level of statutory tuition fees in 2022–2023. Generous treatment was also given to applications of new students from Ukraine who, due to the crisis situation, were unable to provide a diploma or proof of their English language level in the normal way, and language tests and English language courses were offered free of charge.

For employees personally affected by the resulting situation, Tilburg University tried to eliminate as many stress factors as possible through personal contact and by setting up a [special web page](#) where employees could go for information on various topics. Opportunities were also created to support Ukrainian scientists who had fled. Specifically, the university was able to offer a workplace to three refugee Ukrainian scientists.

Ties with collaboration partner Ukrainian Catholic University (UCU) in Lviv have been further strengthened, leading, among other things, to the possibility for students to join Tilburg University's online range of courses offered. Following Minister Dijkgraaf's urgent appeal, formal and institutional collaborations with educational and knowledge institutions in the Russian Federation and Belarus were frozen shortly after the outbreak of war until now (until further notice).

2.6 Quality assurance in education

The university vision of quality assurance has the following principles: Continuous Improvement, Transparency, and Cooperative Learning. Monitoring, control, and assurance are jointly structured through cooperation between Schools and the Executive Board at the administrative level; between the various support services at the implementation level; and by the Examination Boards at the assurance level. This cooperation ensures that the university functions as a learning organization where the quality of education is paramount. This is also evident from the results of student evaluations and the discussions that take place within program committees, sounding board groups, and student panels. Among other things, as part of the grade registration audit, additional attention was paid in 2022 to the standardization of examinations and the method of registration.

In 2022, the NVAO decided positively on the request to maintain the accreditations of the Joint Bachelor's degree in Data Science, the Joint Master's degree in Data Science and Entrepreneurship and the Research Master's in Linguistics and Communication Sciences. Furthermore, the NVAO determined a positive outcome for the cross check with practice of the Special Feature Small-Scale and Intensive Education of the Bachelor's program in Liberal Arts and Sciences. In addition, the Teacher Training programs received a positive decision with conditions. On the basis of an improvement plan, they are working to meet these conditions. A review panel visited many of TiSEM's programs in the summer of 2022 for combined NVAO and Association to Advance Collegiate Schools of Business (AACSB) accreditation. In this, TiSEM collaborated with the Tilburg Institute for Academic Studies (TIAS). The feedback from the panel was very positive. Meanwhile, the positive decision of the AACSB has already been received, the decision of the NVAO will follow in the course of 2023.



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 contributed their input, including the Board of Governors and the University Council. 2022 was the third year of the implementation of the Quality Agreements. At the beginning of 2022, COVID-19 still had a lot of impact on education. Many restrictions were still in place and additional examination opportunities were organized for students. During 2022, after the removal of coronavirus restrictions, education could be normalized again. In 2022, many new plans were made for the coming years, in consultation with the participation body, looking at what had been learned in the two previous years. For example, much attention was given to developing a multi-year program around Blended Learning. In 2022, there was an underspending on certain themes. This is partly because time was needed to develop new plans in the changed educational landscape. With 95% progress, Tilburg University is satisfied with the results achieved for the entire period of the Quality Agreements.

The Quality Agreements are based on the ambitions in the Strategy 2018–2021; ambitions for education, research, and impact, among others. The Weaving Minds & Characters: Strategy Towards 2027 builds on these ambitions. At the core of Tilburg University's educational vision is that students not only develop knowledge and skills, but that there is also a focus on character building. In this regards, small-scale education is an important element. This vision is guiding regarding the development and improvement of education at Tilburg University and forms the compass for the design of 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

¹ 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 distribution.

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

	TiSEM	TSB	TLS	TSHD	TST	TOTAAL
1. More intensive and small-scale education	9,103	5,624	1,495	2,775	22	19,019
2. More and better guidance for students/3. Study success	2,747	2,248	1,519	685	111	7,310
4. Educational differentiation	1,678	1,207	1,619	933	52	5,489
5. Appropriate and good educational facilities	439	100	566	640	0	1,745
6. Further professionalization of lecturers	1,098	920	2,122	992	323	5,455
TOTAL	15,065	10,099	7,321	6,025	508	39,018

3.2 Control and monitoring

The control and monitoring of the Quality Agreements are part of the regular Planning and 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 Executive Board 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 (including plans Quality Agreements) and (2) progress.

The Executive Board uses these meetings and dashboards to assess progress, and whether the participation has had sufficient opportunity to provide critical advice. This substantive review is included in this Quality Agreements section of the annual report. This was discussed with the University Council on April 6, 2023, separately from the other parts of the annual report. The Board of Governors is involved throughout the process of the Quality Agreements and progress is regularly discussed.

Progress

As Table 3.2.1 shows, there have been shifts in budgets in recent years. In almost all Schools, always in consultation with the Schools' participation bodies, more resources have gone to Theme A: more intensive and small-scale education. In part, this shift can be explained by the influence of COVID-19: as a result, there was a great need for sufficient academic staff to cope with the enormous pressure that the crisis put on education. In addition, many programs have grown in student numbers in recent years, necessitating more academic staff to ensure small-scale, high-quality education that is in line with the Tilburg Educational Profile (TEP). For the other themes, some projects were overtaken by time, or some efforts proved to lead to the desired results with fewer resources. In addition, 2022 was a year in which, after the coronavirus crisis, space was available again for reflection and making new plans.

Table 3.2.1 Progress by theme 2019-2022, in €K (B=Budget, R=Realization)

Theme	'19	'19	'20	'20	'21	'21	'22	'22	Progress 2019 through 2022	'23	'24
	B	R	B	R	B	R	B	R		B	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		4,555	5,436
More and better supervision of students & Study success	976	753							76%		
B. PASS			598	517	707	623	978	669		1,037	1,043
C. Action plan for student well-being			150	48	188	204	197	217		215	211
D. Introduction to Learning Analytics			90	36	290	136	308	199		166	51
E. Improve and streamline Thesis Supervision			20	16	30	12	19	18		90	90
Educational Differentiation	598	128							63%		
F. Embedding character building in education			240	78	252	191	236	206		241	241
G. Embedding work orientation in education			351	331	709	500	775	564		862	923
Appropriate and good educational facilities	89	7							92%		
H. Realization EduiLab			289	249	315	261	349	440		334	371
Further professionalization of lecturers	117	101							91%		
I. Implement permanent system of professionalization			233	244	290	158	323	319		403	408
J. Enhance digitalization of education			151	122	496	516	943	869		1,013	1,078
Total	2,766	2,443	3,233	3,331	6,069	6,268	8,264	7,285	95%	8,915	9,851

Figure 3.2.1 shows the current state of affairs. Under the heading National Themes, you can see the expenditure per theme and, under Tilburg University themes, the expenditure per Quality Agreement. Across 2022, the overall picture is that more was invested than was budgeted (upwards of 125%) on Theme 5 Appropriate and Good Educational Facilities (Agreement H, Realize Education Innovation Laboratory), which can be well explained by the speed of developments after COVID-19. On some other themes, less was realized in 2022 than was budgeted, such as PASS, introduce learning analytics, and embed labor market orientation. On these themes, many new plans were made, sometimes funded with Quality Resources but sometimes, due to organizational developments, supported from other (central) resources.

These choices were made at the School level. Table 3.2.1 shows differences among Schools. For example, TLS (104%) and TSHD (101%) invested more than budgeted. TiSEM (80%), TSB (81%) and TST (81%) spent less. This is partly due to additional investment in 2021 and partly due to postponed plans for 2023 and 2024.

The following section discusses each faculty's progress and choices for 2022.

Table 3.2.2 Progress 2022

School	Budget (k€)	Realization (k€)	Difference (k€)	Progress
TiSEM	3,216	2,582	-634	80%
TLS	1,525	1,585	60	104%
TSB	2,144	1,743	-401	81%
TSHD	1,264	1,282	18	101%
TST	115	93	-22	81%
Total	8,264	7,285	-979	88%

Figure 3.2.1 Progress on national themes, all Schools

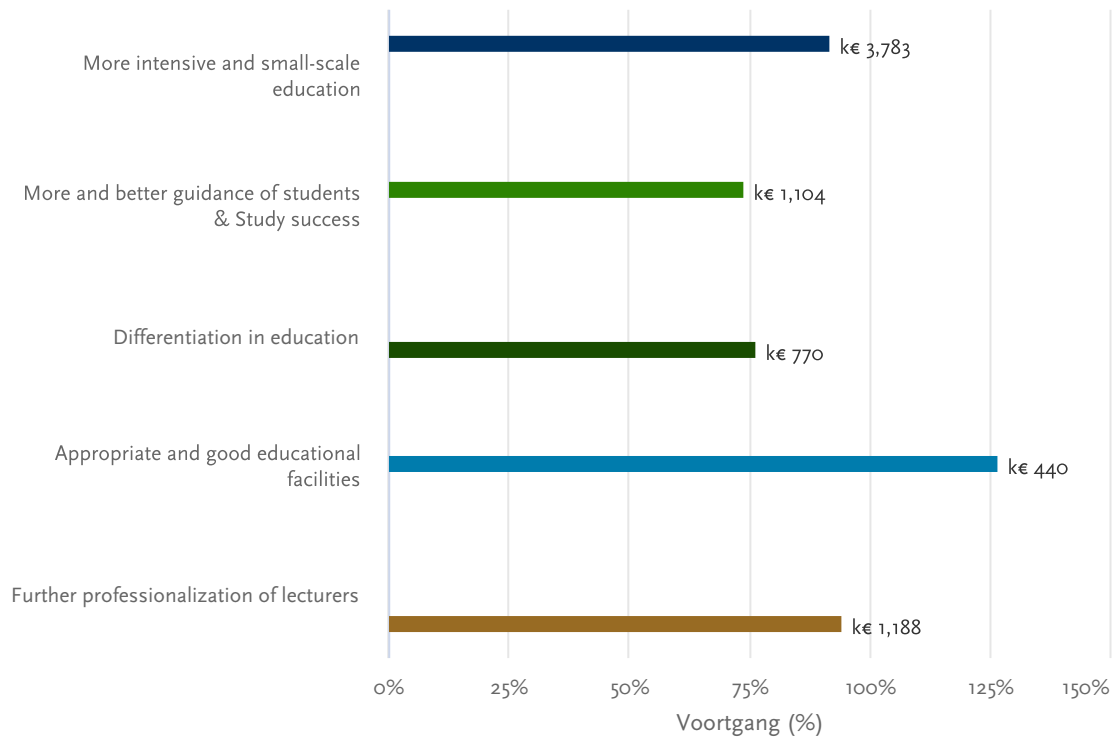
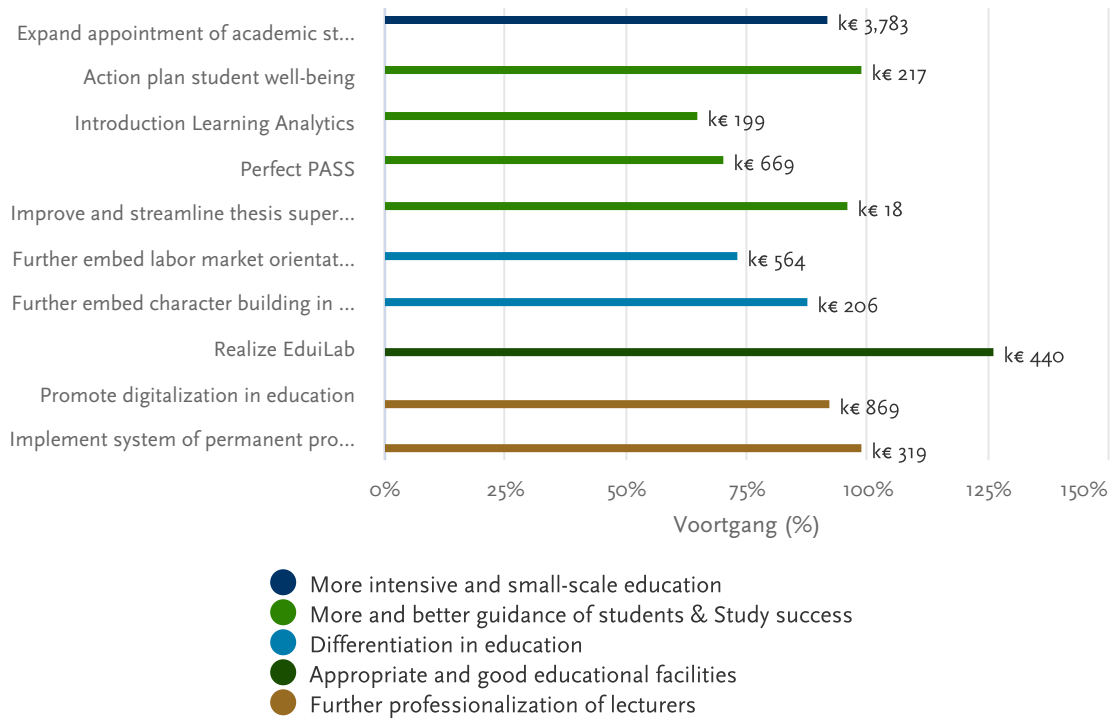


Figure 3.2.2 Progress on Tilburg University themes, all Schools



3.3 Progress

Tilburg School of Economics and Management

In 2022, The Quality Resources projects continued to build on previous TiSEM initiatives in line with the strategic goals. Below, we highlight a few specifics in the expenditure of the Quality Resources in 2022—facilitating the hiring of staff assigned to education and strengthening support for educational innovation within the School—the reasons for this, and the involvement of the School Council in the process.

In 2022, as in previous years, TiSEM strived to use these resources to reinforce the quality of education in the best possible way. In some cases, this led to plans being realized with lower-than-expected expenditures. The Quality Resources not spent in 2022, due to lower-than-expected costs or lower expenditures as a result of changed or postponed plans, have been placed in a special reserve. The only exception to this is the underspending within Theme A, with the remaining funds within this theme to be spent in future years. In consultation with the participation body, plans are made for the remaining reserve.

1) Resources for staff assigned to education.

In 2022, the Management Team (MT) reached agreements on the continuation of appointments beyond the current period of the Quality Agreements. This is in response to feedback from various Departments regarding difficulties in spending the Quality Resources to increase the number of staff assigned to education. These measures were introduced to facilitate the process.

2) Additional investment in the organization and support of innovative education projects

Since 2020, TiSEM has funded an innovation program manager from Quality Resources. In 2021, it appeared that a larger support structure was needed to continue to stimulate innovative education projects within the School and to support Schools in experimenting and rolling out innovations. Based on a proposal developed by the innovation program manager and approved by the School Council in December 2021, an additional €150K was allocated from 2022 Quality Resources to build the School's innovation organization. In addition, in April 2022, with the approval of the School Council, it was decided to fund a new position of Associate Dean of Program Portfolio and Innovation from the Quality Resources. This Associate Dean is responsible for improving the quality of the education portfolio; innovating educational programs at the program, course, and lecture levels; and improving the labor market orientation. Finally, the Associate Dean forms a link with stakeholders involved in educational innovation in the School (e.g., innovation team, Heads of Department, and academic directors) and the Vice-Dean for Education.

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	'24
	B	R	B	R	B	R	B	R	B	B
More intensive and small-scale education	591	804								
A. Expansion of academic staff			755	752	1,243	1,536	1,965	1,594	2,091	2,458
More and better supervision of students & Study success	292	166								
B. PASS			219	53	320	99	311	104	381	381
C. Action plan for student well-being			0	0	20	19	19	19	0	0
D. Introduction to Learning Analytics			90	36	235	131	258	184	115	6
E. Improve and streamline Thesis Supervision.			0	0	0	0	0	0	50	50
Educational Differentiation	150	46								
F. Embedding character building in education			0	0	0	0	0	0	0	0
G. Embedding work orientation in education			120	123	352	203	352	222	352	352
Appropriate and good educational facilities	89	7								
H. Realization EduiLab			90	76	90	72	90	220	40	40
Further professionalization of lecturers	12	13								
I. Implement permanent system of professionalization			69	87	131	59	131	152	220	220
J. Enhance digitalization of education			40	26	65	99	90	86	60	60
Total	1,134	1,036	1,383	1,153	2,456	2,218	3,216	2,582	3,309	3,561

Within TiSEM, 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: In addition to the expansion in appointments realized in recent years from the Quality Resources , in 2022, an additional 6.4 FTEs of additional lecturing staff was funded. Combined with a lower student intake, this has improved the student-to-staff ratio.

B. Perfect PASS

- ◆ Intention: Continuation of PASS in the first year.
- ◆ Realization: In 2022, PASS was continued with student mentors only. The academic directors are responsible for the content of the PASS programs and choosing which workshops are most valuable to their students. The underspending was partly due to lower staff costs and partly because not all workshops were funded from the Quality 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. In the end, fewer students than expected registered.

C. Action plan student well-being

- ◆ Intention: None.

- ◆ Realization: In 2022, TiSEM contributed to a university-wide student well-being plan. This well-being plan focuses on prevention, early detection, intervention, and referral. Students also received access to e-health modules (*Gezondeboel*) in 2022.

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 project restarted in October 2020. In April 2022, the position of the Learning Analytics team lead became vacant. This was not filled again until September 2022, resulting in an underspending in this theme. In addition, with the advent of the university-wide Institutional Research and Analytics Program (IRAP), the development of dashboards with actionable education-management information was taken over by a central working group. The lessons and experiences already gained at TiSEM play an important role in this. In addition, in 2022, in collaboration with other Schools, several academic studies were conducted with a focus on learning analytics. These studies focus on the relationship between student background and study success, form of education (online versus offline), and student concentration. Finally, a study is being conducted that hopes to provide more insight into the achievement of learning objectives within education.
- ◆ In addition, from the Quality Resources, the earlier version of the study thermometer was evaluated, and an improved version was administered to students in November 2022. Based on the results, students were given the opportunity for a tutoring interview. Due to a lower response rate to the questionnaire, the cost of conducting interviews with students was also lower than expected.

E. Improve and streamline thesis supervision

- ◆ Intention: The plan for 2023 and 2024 for the purpose of improving thesis supervision is ready in 2022.
- ◆ Realization: No costs realized yet.

G. Further embed labor market orientation in education.

- ◆ Intention: Strengthen labor market orientation in the programs by appointing 4 FTEs of career services officers (CSO) paid from the Quality Agreements in 2024.
- ◆ Realization: As of 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. They work together with the academic directors to improve the career orientation of their programs. The use of three CSOs allows them each to specialize more. This adds value to the students because the range offered can be better tailored to the specific needs of students within a program. The external relations officer focuses on establishing closer relationships between TiSEM and external partners, which has resulted in a significantly higher number of students doing internships during their Bachelor's programs, more guest lectures in the Master's programs, and four partnerships with companies.
- ◆ Consultation with the CSO team revealed that there is no need for the anticipated fourth CSO. In consultation with the School Council in July 2021, it was agreed to let the fourth vacancy lapse.
- ◆ 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 internship coordinator filled in 2020 has been expanded to 0.3 FTE in 2021. The staffing has been aligned with the actual numbers of students doing internships and with the size of the internship.

H. Realize Education Innovation Laboratory

- ◆ Intention: Promote innovation and digitalization by appointing an innovation coordinator (0.4 FTE).
- ◆ Realization: An innovation manager was appointed in 2020. Throughout 2021 and 2022, the innovation manager played an important role in supporting the innovation of TiSEM's education. Great steps were taken to build an innovation team and structure the innovation process within TiSEM. The innovation manager coordinates collaboration with both decentralized and central support services. Examples of ongoing initiatives include Canvas Course templates and experimenting with educational tools (e.g., Grasple). In addition, the innovation manager researches and supports new initiatives, such as MicroSurveys.
- ◆ Intention: Establish an education innovation fund.
- ◆ Realization: In 2022, the budget was used to fund five different educational innovation projects. Several other projects were submitted and approved in 2022, but costs will be incurred in 2023.
- ◆ Intention: Roll out and embed innovations in the School.
- ◆ Realization: In June 2022, an innovation support officer was appointed to lead innovative projects within the School. In addition, in coordination with the School Council, an Associate Dean of Program Portfolio and Innovation was appointed. A number of licenses for supporting software were also secured.

I. Implement system of permanent professionalization

- ◆ Intention: Improve the 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 has also been appointed for 0.7 FTE.
- ◆ Intention: Personal development of academic staff through participation of 40 staff members per year in the Harvey Brightman Master Teacher Program and of two staff members per year in the Harvard Global Colloquium on Participant-Centered learning.
- ◆ Realization: A pilot of the Harvey Brightman Master Teacher Program took place in the fall of 2019 and was evaluated very positively. The second edition of the program was canceled due to the coronavirus pandemic. It was not continued in 2021 and 2022. An Associate Dean Professionalization was appointed from these funds. This Associate Dean supports the academic directors and lecturers in their professionalization, plays an important role in developments regarding the University Teaching Qualification (UTQ) and the Senior University Teaching Qualification (SUTQ), and acts as a link between various stakeholders.
- ◆ In addition, in consultation with the School Council (February 2022), €24K was transferred to support the Tilburg Center of Business Case Studies. This Center promotes the use of business cases in education.

J. Enhance digitalization in education

- ◆ Intention: appoint an innovation coordinator (0.4 FTE).
- ◆ Realization: innovation coordinator has been appointed since May 2020.
- ◆ Intention: Digitalization of pre-Master's programs starting in 2022.
- ◆ Realization: In 2021, Due to COVID-10 the pre-Master's programs were fully digitalized. This revealed the challenges that fully digital education brings, and the negative effects on study progress. After an extensive exploration for possible cooperation with the Open University, it was decided to no longer proceed with fully digital pre-Master's programs.

Table 3.2.2 Progress 2022

School	Budget (k€)	Realization (k€)	Difference (k€)	Progress
TiSEM	3,216	2,582	-634	80%
Total	8,264	7,285	-979	88%

Figure 3.3.1.1 Progress on national themes, TiSEM

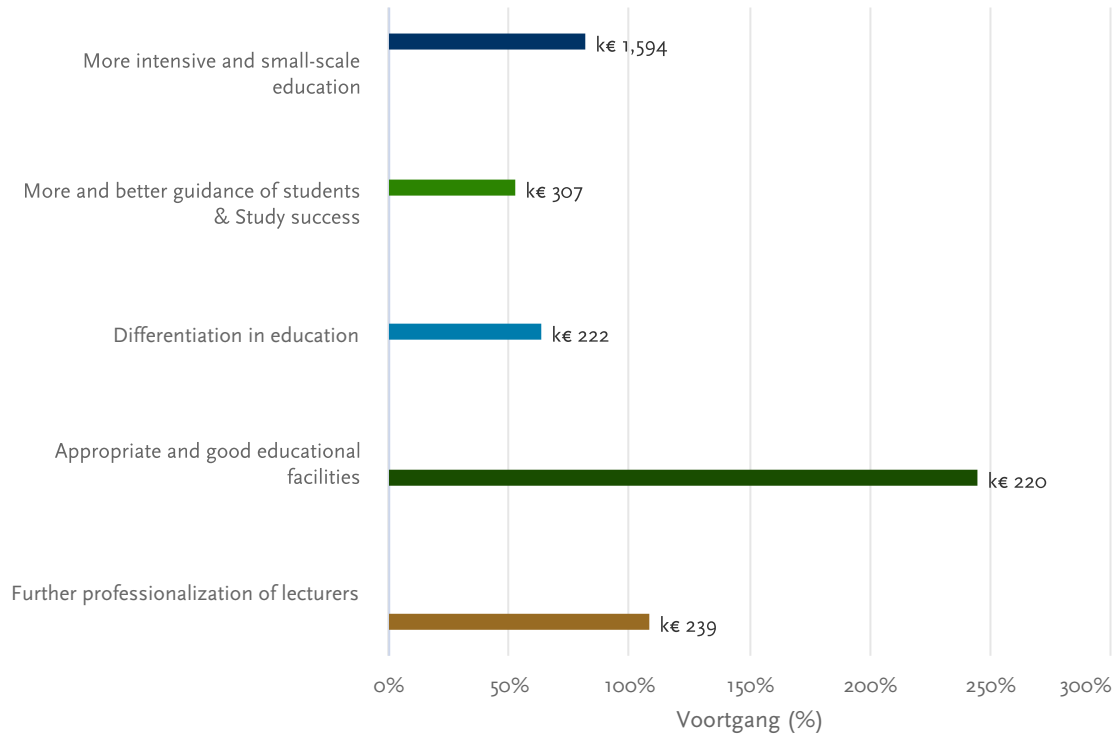
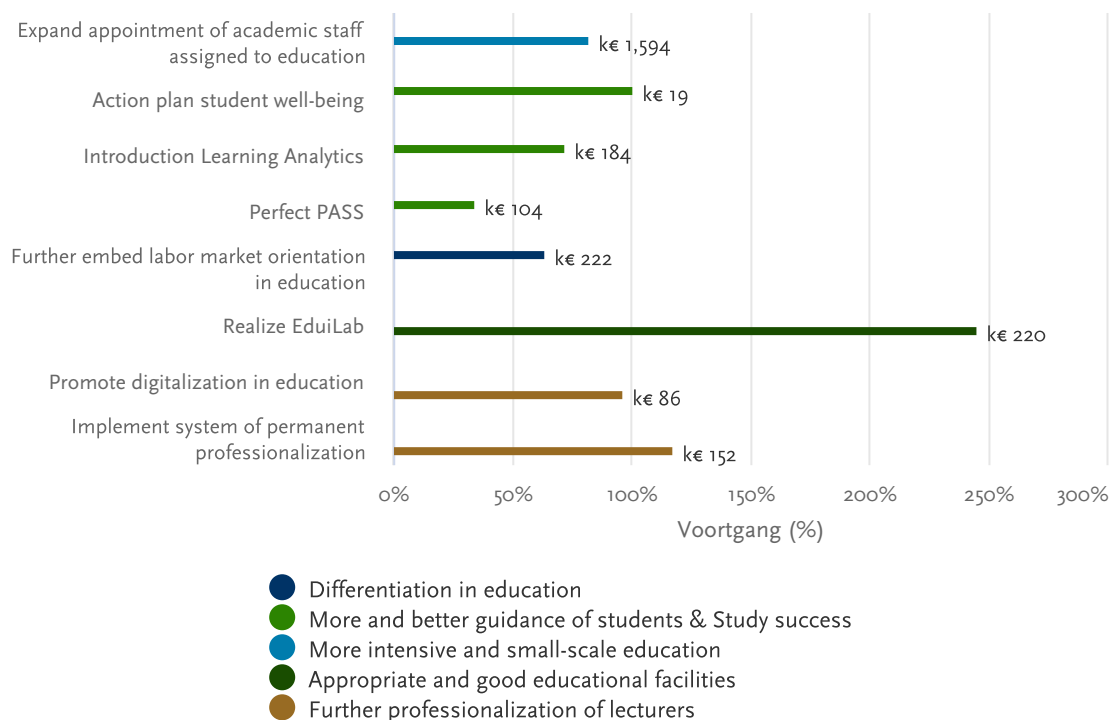


Figure 3.3.1.2. Progress on Tilburg University themes, TiSEM.



School participation involvement

October 2021 - Budget 2022 presented to the School Council, and the spending plans of the Quality Resources were approved, except the investment of €150K for the support organization for educational innovation at TiSEM.

December 2021 - The School Council consents to a revised sub-plan for the Educational Innovation Support Organization at TiSEM.

April 2022—The School Council consents to the spending of the 2021 Quality Agreements funds.

May 2022—The School Council consents to the use of €222K from the earmarked reserve of the Quality Resources (€372K) to fund two Associate Dean positions.

October 2022—In accordance with the university-wide monitoring cycle, the MT and the School Council discussed the plans (and any adjustments to the original plans) for spending the funds for the Quality Agreements in 2023. All plans received the Council's consent.

Statement TiSEM School Council (February 9, 2023)

In general, we are satisfied with the way in which the MT has informed us about both plans and results related to the Quality Agreements in 2022.

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.

As a critical note, the reports on the Quality Agreements do not always reach the Council on the scheduled date before the informal meeting, thus leaving us less time to prepare for the formal meeting. Besides that, the information meeting organized by Academic Services on January 17 was scheduled too late for us, since the TiSEM plan had already been discussed in an earlier Council meeting. Therefore, we think that there is some room for improvement in terms of timely communication about the reporting of the Quality Agreements.

On the positive side, in the first Council meeting, we discussed the fall report and had the opportunity to ask questions. Moreover, we were asked to give input about how to spend the extra budget that was left over. Furthermore, in the Council meeting of the third cycle (February 9, 2023), we were given the opportunity to discuss the 2022 report as well as additional plans for the Quality Agreements budget for 2023. At that meeting, we consented to both the 2022 spending report and the additional plans for 2023.

We hope that in the future, we will have a chance to participate more actively in the matter of the Quality Agreements and potentially propose additional initiatives for 2024 in the subsequent cycles.

Tilburg Law School

In 2022, as in previous years, TLS focused on two topics in particular: small-scale and intensive education and educational innovation. There is also a strong focus on student well-being and labor market orientation. Policies on the various topics will be further reinforced and expanded in 2023 and 2024.

The special circumstances caused by the lockdowns in recent years have given an extra impetus to new initiatives, such as the implementation of blended education within the Bachelor's program in *Rechtsgeleerdheid* and pilots in the field of online and blended education. Educational innovation at TLS will continue to be supported by the innovation team in the coming years. In addition, COVID-19 has ensured that student well-being has become an even more important theme. In the coming period, TLS wants to better connect with university-wide well-being policies in this area and seek collaboration with the other Schools in this regard.

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

1. Overall, there was a slight overspending in 2022. This is the result of deliberate choices and particularly reflected in the theme "more intensive and small-scale education." This overspending is largely due to additional Quality Resources that became available in mid-2022. After consultation with students, this budget was eventually spent entirely on appointing additional lecturers in the context of more intensive and small-scale education.
2. The underspending in 2021 has been transferred to 2022 and beyond and will be spent in the coming years on the various themes of the Quality Agreements. The spending of this was determined in consultation with the participation body.
3. In 2023, a budget will be set aside, in consultation with students in the Council, to create a Living Room in Montesquieu Building, in the context of student well-being and improving a sense of belonging.

TLS works intensively with its participation body and the students to use the Quality Resources for concrete improvements of the quality of education within the various themes. It is important to note here that TLS also makes investments from other resources, particularly the School's strategic resources and NPO resources. An underspending of the revenues from the student loan system in a particular area does not mean that the School has not invested in it. TLS strongly values student and staff participation, so they are also consulted in these investments.

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	'24
	B	R	B	R	B	R	B	R	B	B
More intensive and small-scale education	0	172								
A. Expansion of academic staff			317	844	908	1,188	1,269	1,186	1,418	1,712
More and better supervision of students & Study success	343	343								
B. PASS			250	319	200	323	420	337	425	425
C. Action plan for student well-being			0	0	0	0	5	5	0	0
D. Introduction to Learning Analytics			0	0	45	5	45	10	45	45
E. Improve and streamline Thesis Supervision.			0	0	0	0	0	0	0	0
Educational Differentiation	327	0								
F. Embedding character building in education			75	11	75	10	75	10	75	75
G. Embedding work orientation in education			75	85	75	75	105	13	125	125
Appropriate and good educational facilities	0	0								
H. Realization EduiLab			20	16	20	0	20	20	20	20
Further professionalization of lecturers	50	50								
I. Implement permanent system of professionalization			35	14	35	14	35	34	35	35
J. Enhance digitalization of education			15	11	170	102	170	128	170	170
Total	720	565	787	1,301	1,528	1,717	2,144	1,743	2,313	2,607

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

A. Appoint more staff assigned to education

- ◆ Intention: Expand "small-within-large" to multiple seminars.
- ◆ Realization: TLS has invested heavily in recent years in expanding the appointments of academic staff assigned to education. Resources that were not spent in previous years on other themes have been used additionally for this in these years, for example, to ensure the small-scale nature of the Global Law and *Rechtsgeleerdheid* programs. In addition, investments were made in more small-scale supervision within the course *Methode en Technieken van Onderzoek (MTO)*/Bachelor's thesis and the supervision of the Master's thesis. Additional lecturers were appointed within all Departments, in part to make the transition to online education. TLS has also invested outside the Quality Agreements, in a broad sense, in expanding the number of FTEs for education.

B. Perfect PASS

- ◆ Intention: Increase study success and student well-Being.

- ◆ Realization: Academic mentors and student mentors have been trained and appointed. Additional student mentors and academic mentors have been appointed in the Global Law Bachelor's program to ensure continued small-group guidance. In addition, in the fall of 2022, PASS within Global Law was expanded to include the online study thermometer. A study thermometer is now administered to all first-year Bachelor's students at TLS. This is done as part of early detection and to monitor and promote study success and student well-being. Academic and student mentors, especially at the time of lockdowns, scheduled more contact moments. The student mentors were an easily accessible point of contact. First-year students received lectures in study skills to improve their learning styles and study strategies.
- ◆ Intention: Higher evaluations on the 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, with a focus on labor market orientation (See Theme G). All first-year Global Law students attended weekly sessions on social and study skills, thereby explicitly addressing first-year students' well-being and academic integration.

C. Action plan student well-being

- ◆ Intention: Community building.
- ◆ Realization: TLS increased staffing for educational coordination within the Education Support Team, partly with a focus on student well-being. Additional welcome activities were organized at the beginning of the academic year for both first-year and senior students. Additional investments were also made in 2021 and 2022 to professionalize the (online) introduction. For example, an online platform was purchased and an activity was added to the on-campus program that aims to create more bonding between students. A community building officer was also appointed in the fall of 2022. Finally, TLS contributed to the appointment of the Tilburg University well-being officer in 2022.
- ◆ In 2022, a structural budget was made available for the academic directors to spend on activities in the context of 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 student assistant supports academic directors in organizing community building activities and has conducted a benchmark on student well-being. Further preparations were made in 2022 for the realization of a Living Room in Montesquieu Building. Realization of this is intended for 2023. In the area of student well-being, TLS's ambition in 2023 is to connect even better with university-wide policy, joining forces with the other Schools so that more can be achieved in this area.

D. Introduce learning analytics

- ◆ Intention: Quality improvement study guidance.
- ◆ Realization: A TLS policy officer has joined the university wide IRAP, which is aimed at creating a database of figures and data. This creates a multitude of information that can be used by the administration and policy units. TLS has requested several data from this project and based decision-making on them (such as tightening admission requirements for the intake of university of applied sciences students after their propaedeutic phase). In addition, is being investigated whether a dashboard for academic directors can be delivered.

E. Improve and streamline thesis supervision

- ◆ Intention: Improved thesis supervision.

- ◆ Realization: As of the 2019–2020 academic year, the TLS thesis track, which was developed in collaboration with the Language Center and academic directors, will be offered to Master's students. This track now consists of two parts: the introductory lectures "How to write a proposal?" and the "Thesis Writing Labs." In 2022, a second entry point was created so that Master's students can start the track both in 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 will be evaluated with academic directors, the education coordinator, a student focus group of, and the Language Center.

F. Further embed character building in education

- ◆ Intention: Make explicit and, where appropriate, reinforce the five elements of Character 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 component has been implemented. This is partly focused on training within TEP, which specifically addresses the elements Skills 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 CSOs has been expanded in recent years. The CSO is directly engaged in the work resulting from this theme (including individual counseling of students on labor market orientation and providing information) and projects aimed at promoting the connection with the labor market. For example, they designed career slides with facts & figures for all TLS courses and organized a Tedtalk event for the TLS Top Class. The number of workshops offered has grown significantly (from 28 in 2020 to 71 in 2021 and 147 in 2022) and more individual counseling sessions have also been held (137 in 2020, 223 in 2021 and 275 in 2022). In addition, the Fit for the Future event aimed at labor market preparation has been taking place since 2020.
- ◆ Since the fall of 2022, the mandatory Talent and Career development component has been implemented in year 2 of the 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 programs. It focuses on character building, skills development, and labor market preparation. This component consists of two Talent Management workshops and a Talent Pitch. Talent and Career Development was completed by 193 students in the fall of 2022 and will continue in 2023. A slight increase in the National Student Survey (NSE) score can be observed on this component for all TLS Bachelor's programs, including those with the Talent and Career Development course pilot. The unweighted average of the programs increased from a 3.2 to a 3.4 in this section.
- ◆ Intention: Connection to practice by integrating an internship and/or other practical experience.
- ◆ Realization: An Extended Master's program has been created within TLS for the Master's program in *Rechtsgeleerdheid*. Within this, three tracks can be distinguished: Education, Research, and Practice. For Education, since the fall of 2021, students have the opportunity to graduate in two specializations instead of one. This can be done by adding a semester to the standard program (of two semesters).
- ◆ For the Research track, since the spring of 2022, students have been able to shadow a researcher and (co-)write an academic article in an additional semester. This can be seen as a connection to practice toward an academic career. Five students participated in the first cohort for the Research track.

- ◆ The Practice track will start in the fall of 2023. Here, students will do an internship at an organization in an additional semester and follow a training program. The internships have been arranged and students can sign up for them now.
- ◆ TLS sees an increase in enrollment in the Master's in *Rechtsgeleerdheid* for the academic year 2022–2023. We suspect that, in part, this is due to the Extended Master's program.
- ◆ Intention: Invest in English language level
- ◆ Realization: To improve the English language level, the Language Center has developed several online modules for the Bachelor's programs in Global Law and *Rechtsgeleerdheid*.

H. Realize Education Innovation Laboratory

- ◆ Intention: Implement at least two educationally innovative digitalization projects.
- ◆ Realization: Seed money was spent 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 and Comproved).
- ◆ Intention: Promote innovation and digitalization.
- ◆ Realization: The education policy staff has been expanded by 1.6 FTEs for sustainable educational innovation. They are drivers and coordinators of the projects resulting from the Quality Agreements and take care of the 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 several SUTQ themes that are valuable to the organization to the academic staff.
- ◆ Realization: Seed money has been made available for School SUTQ projects. In 2022, one lecturer, as part of her SUTQ project, claimed this budget. She obtained her SUTQ with her research on online education within the Law and Technology Master's program. TLS is also affiliated with SUTQ certification efforts at university level. In 2023, two or three SUTQ certification candidates will be nominated by TLS.
- ◆ Intention: Improve assessment quality and professionalization of lecturers.
- ◆ Realization: To this end, first of all, the specialist staffing was temporarily expanded with an education and assessment specialist for 0.3 FTE. She supports and advises lecturers and academic directors, especially in the field of assessment. Several workshops have been offered and Q&As organized for lecturers. TLS has strengthened the role of the Assessment Committee, and here too the assessment specialist provides support.
- ◆ In addition, intensive support is provided to lecturers in digital assessment through Testvision. For this, 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 blended manner. As of the fall of 2022, blended 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 to lecturers by student moderators, who provide practical support for the online and

blended lectures. By the fall of 2022, a total of 711 hours of support has been provided. The pilots will end after the 2022–2023 academic year. In the period November 2022 through February 2023, the pilots were evaluated, and in the first half of 2023, a decision will be made by the Board and the academic directors at which program an online or blended variant will be continued structurally. This decision will also be discussed in the School bodies.

- ◆ Intention: More intensive education through (more) digitalization in education.
- ◆ Realization: Educational innovation is firmly on the map within TLS. Additional staffing is provided for lecturers to focus on educational innovation. As a result, a digitalization effort has been made within the new course MTO/Bachelor’s thesis, where the thesis file has been embedded. In addition, a lecturer is coordinating the implementation of blended education within the Bachelor’s in *Rechtsgeleerdheid*.
- ◆ In mid–2021, TLS appointed an Innovation Team. The Team focuses 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 *Rechtsgeleerdheid* in the fall of 2022. This involved the Innovation Team, together with the lecturing team, redesigning all first-year courses in the fall semester. The Team has also done this exercise for the spring courses. Beginning in January 2023, the revised spring courses will be offered. Other courses will eventually be blended as well. Also, lecturers from other courses can already work on their own requests, in collaboration with the Innovation Team, to improve or redesign their courses.

Table 3.2.2 Progress 2022

School	Budget (k€)	Realization (k€)	Difference (k€)	Progress
TLS	1,525	1,585	60	104%
Total	8,264	7,285	-979	88%

Figure 3.3.2.1 Progress on national themes, TLS

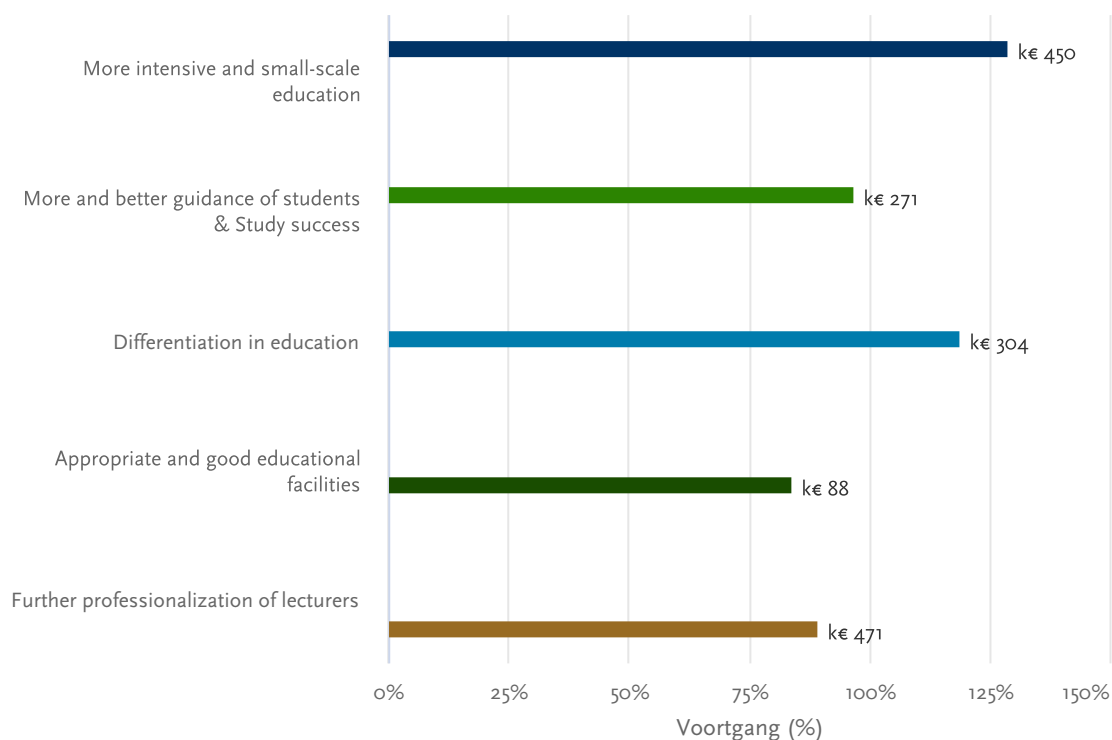
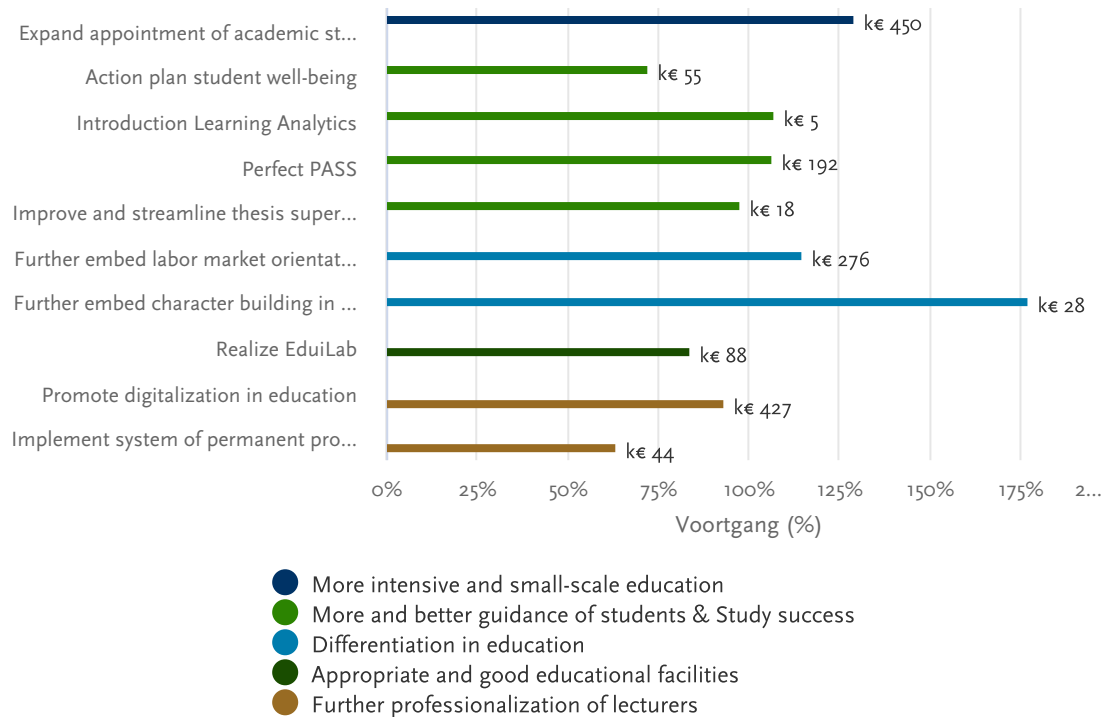


Figure 3.3.2.2. Progress on Tilburg University themes, TLS



School participation involvement

An interim update was discussed with (the student party of) the School Council in June 2022. In this meeting an update was given on the state of affairs and the perspective for the rest of 2022. The input of the students resulted in interim adjustments to a number of agreements. Within TLS, further conversations with School Council students about the Quality Agreements were held at various times, both inside and outside formal meetings. These included updates on the progress of spending, technical preliminary meetings in which students were explained how to read the financial documents, and sessions in which students could provide input. These discussions generally focused on the topics of community building, student well-being, and labor market orientation. Additionally, in November 2022, the Innovation Team gave a presentation on blended education at the School Council meeting. Students provided feedback on the results of the Innovation Team.

On February 1, 2023, the realization of the 2022 Quality Agreements was presented and discussed in the School Council. TLS once again expresses its appreciation for the pleasant and constructive cooperation with the students. This good cooperation has allowed the School to realize concrete quality improvements in the past period, which can be further reinforced in the coming years. TLS is convinced that this good cooperation with the students can be continued in order to work together for even better education.

Statement TLS School Council (February 9, 2023)

In this letter, the School Council members of Tilburg Law School will share their reflection on the process of applying the revenues from the student loan system (*studievoorschotmiddelen*) in 2022. The School Council, especially the student members, have been involved in the process of contributing, selecting, and investing ideas to provide TLS students with the right tools and information for their further academic, professional, and social development. In addition to the monthly School Council meetings, the students have been invited to various meetings and sessions to ensure their participation in the decision-making on the allocation of the revenues from the student loan system. They have also initiated several meetings themselves in order to discuss the development of educational policy initiatives. The above mentioned will be elaborated upon in this memo.

To begin with, before every School Council meeting, the student advisor of the School Board held a preliminary meeting with the students of the Council. During these meetings, the student advisor elaborated on the documents, and the students were able to ask questions in order to help them prepare for the Council meeting. Besides the monthly preliminary meetings, whenever financial documents were put on the agenda for the School Council meetings, the students and staff members were invited for a technical preliminary meeting in order to prepare them properly. As such, the School Board ensured that the students were informed sufficiently to discuss these complex matters during the Council Meeting. This contributed to the discussion of the spending of the revenues from the student loan system. During the Council meetings, the realization and reflection upon the allocation of the revenues from the student loan system were discussed in depth.

In addition to this, during our Council meetings, the School Board actively informed the members of the School Council about the progress of the implementation of the policy ideas. For example, after the School Board having consulted the School Council, it was decided to invest in the Innovation Team of the EST. To make the results of these investments more concrete, one of the colleagues of the Innovation Team was invited to discuss the results of the work of the Innovation Team more in depth. The students expressed their enthusiasm about the results achieved by the Innovation Team.

In addition to the preliminary and Council meetings, the students were invited to informal brainstorming sessions. During these sessions, the students were asked to share their ideas on education and the potential of the School to contribute even more to the development of the students. Besides that, the EST policy advisor, the student advisor, and the Secretary of the Board discussed the development of the Living Room within Montesquieu Building with the students. Partly due to their enthusiastic responses, it has been decided to further develop this idea in practice. Also, in the process of further developing this idea, the students were consulted on a regular basis, and informal meetings were planned to discuss the plans. At this stage, the School Board expects to realize the Living Room in September 2023.

In addition, the student members of the School Council initiated several meetings to discuss the development of educational policy initiatives. To illustrate, the students initiated a meeting with the policy advisor of the Innovation Team to discuss the further development of blended learning. Besides that, some of the students also had an informative meeting with the Vice-Dean for education to discuss study load and the process of designing the TLS programs. The Vice-Dean for Education gave the students additional information about the opportunities for blended assessment.

The School Council would like to express their appreciation for the collaboration with the School Board.

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 special circumstances resulting from COVID-19. Tilburg University has invested heavily and university-wide in educational innovation. These university-wide investments in educational innovation made it possible for TSB to actually focus the Quality Resources more strongly 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 in the School Council meeting. This allowed the School Council to keep track of developments in educational innovation, student support, and other adjustments in education and assessment, and to provide feedback on the measures.

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

1. Significantly more staff assigned to education have been appointed in recent years than originally budgeted (Agreement A). This has positively affected the student-to-staff ratio but only to a limited extent due to student growth.
2. More investments in PASS were realized. Attention to student well-being remained high in 2022. The School Council also kept the TSB MT 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 a core component of School's policy. There was also additional focus on skills in the revision of PASS.
3. Although slightly more than in 2021, funding for EduiLab is limited in scope. In 2022, firm investments were made in educational innovation, but these investments were spread across multiple Quality Agreements. See, for example, under Agreements J. (Enhance digitalization in education) and I. (Implement system of permanent professionalization). For clarity, it has been agreed with the School Council that the resources for the Education Innovation Fund will be used within Agreement J. (Enhance digitalization in education). Both Quality Agreements aim to strengthen educational innovation.

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	'24
	B	R	B	R	B	R	B	R	B	B
More intensive and small-scale education	0	172								
A. Expansion of academic staff			317	844	908	1,188	1,269	1,186	1,418	1,712
More and better supervision of students & Study success	343	343								
B. PASS			250	319	200	323	420	337	425	425
C. Action plan for student well-being			0	0	0	0	5	5	0	0
D. Introduction to Learning Analytics			0	0	45	5	45	10	45	45
E. Improve and streamline Thesis Supervision.			0	0	0	0	0	0	0	0
Educational Differentiation	327	0								
F. Embedding character building in education			75	11	75	10	75	10	75	75
G. Embedding work orientation in education			75	85	75	75	105	13	125	125
Appropriate and good educational facilities	0	0								
H. Realization EduiLab			20	16	20	0	20	20	20	20
Further professionalization of lecturers	50	50								
I. Implement permanent system of professionalization			35	14	35	14	35	34	35	35
J. Enhance digitalization of education			15	11	170	102	170	128	170	170
Total	720	565	787	1,301	1,528	1,717	2,144	1,743	2,313	2,607

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 have been invested in more staff assigned to education to promote more intensive and small-scale education. In four years, the number of students at TSB has increased by 40% to over 4,800 students in 2022–2023. Investments from the Quality Agreements have positively affected the student-to-staff ratio but limited due to the growth in student numbers. In recent years, the coronavirus situation forced a focus on how the School could best ensure the quality of education and assessment. At the same time, it became necessary to pay extra attention to interactive forms of education (online and to the extent possible on campus) so that students, although remotely, could still experience belonging to and being connected to the Tilburg academic community. In 2022, after the lifting of the coronavirus restrictions, education could be normalized again, preserving what had been learned in the previous two years.

B. Perfect PASS

- ◆ Intention: Continuation of the mentoring program in all three Bachelor's years.
- ◆ Realization: Mentoring continued, in addition student mentors were introduced.
- ◆ Intention: Improving labor market orientation in PASS in year 2.
- ◆ Realization: An inventory of activities aimed at labor market orientation identified gaps in the range of activities offered, both within and outside curricula.
- ◆ Intention: Increase excellence and skills through a new excellence program.

- ◆ Realization: The plan in 2020 was to develop a new excellence program. It was agreed within TSB to adjust the action to skills in general for the benefit of all students with more focus on skills, inside and outside the programs (e.g., within PASS). In 2023, a working group with lecturers from all study programs will develop a proposal on what skills (should) be offered in education, and how they can be embedded within the curriculum or within PASS.

C. Action plan student well-being

- ◆ Intention: None.
- ◆ Realization: TSB invests on this theme primarily from other resources. From Quality Resources , TSB contributed to a university-wide student well-being plan in 2022. This well-being plan focuses on prevention, early detection, intervention, and referral. Students have also been given access to e-health modules (*Gezondeboel*) in 2022.

D. Introduce learning analytics

- ◆ Intention: Gain insight into the effectiveness of educational processes and educational materials by appointing a project manager and student assistant and develop and implement a platform in 2021–2022.
- ◆ Realization: During the first period of the Quality Agreements, TSB joined the Learning Analytics pilot that was already running at TiSEM. From that pilot, a number of concrete questions that were on TSB's mind were answered. The possibilities of introducing learning analytics at the curriculum and individual course level will be explored as part of the TSB 2022–2027 Strategy. Furthermore, TSB is investing in the university wide IRAP.

F. Further embed character building in education

- ◆ Intention: Express and, where appropriate, reinforce the five elements of character education in the programs by assigning additional staff to make an inventory and implement the five elements in all curricula.
- ◆ Realization: The inventory has taken place for some of the training programs. The costs are lower partly because slightly fewer programs were reviewed than planned, and partly because of an overestimate of the costs. A full inventory is planned for 2023.

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: The appointment of the CSO was extended in 2022 (belongs within Quality Agreement B). An internship officer was appointed for English-taught Bachelor's programs. An inventory of activities was made; it will now be determined which activities can be rolled out more broadly. For 2023, this will be continued within PASS (Quality Agreement B), so that improving labor market orientation is an integral part of the revision of PASS. It will also be examined whether good initiatives (e.g., appropriate workshops) can be rolled out in more courses.

H. Realize Education Innovation Laboratory

- ◆ Intention: A minimum of two course-level educational innovation projects per year using an educational innovation fund.

- ◆ Realization: The Blended Learning Toolkit Project, including the implementation of blended learning in two Bachelor's in Psychology courses has been realized. The instructional designer and the innovation coordinator support educational innovation projects. An "Educational call" has been issued and good use is being made of this for course-level projects. The ambition is to expand the number of projects and also start projects at the level of curricula/courses/programs, in line with the Tilburg University Strategy, and the plans as formulated in the new multi-year program around blended learning (TUNED IN). In 2023, this will be continued within the theme Enhance digitalization in education (Quality Agreement J). Both Quality Agreements aim to promote educational innovation.

I. Implement system of permanent professionalization

- ◆ Intention: Professionalize academic directors by establishing a leadership program.
- ◆ Realization: Because the leadership program for academic directors was created from other resources, this action will be removed from this list as of 2023.
- ◆ Intention: Increase the number of lecturers with an SUTQ by funding participation in the SUTQ program.
- ◆ Realization: Three SUTQ projects were started in 2021, with two completed in January 2022. One new SUTQ project started in 2022. Candidates were selected in 2022 for a new group starting in 2023. Consideration is being given to how to motivate staff to obtain an SUTQ.
- ◆ Intention: Full implementation of assessment policies at the School, program, and course level by expanding assessment expertise.
- ◆ Realization: Assessment policies for all but one program are available and being implemented. Now that almost all programs have developed assessment plans, the focus in 2022–2023 has shifted to embedding them in the educational process and cycles.

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 support to lecturers and have coordinating tasks, such as the "educational call."

Table 3.2.2 Progress 2022

School	Budget (k€)	Realization (k€)	Difference (k€)	Progress
TSB	2,144	1,743	-401	81%
Total	8,264	7,285	-979	88%

Figure 3.3.3.1 Progress on national themes, TSB

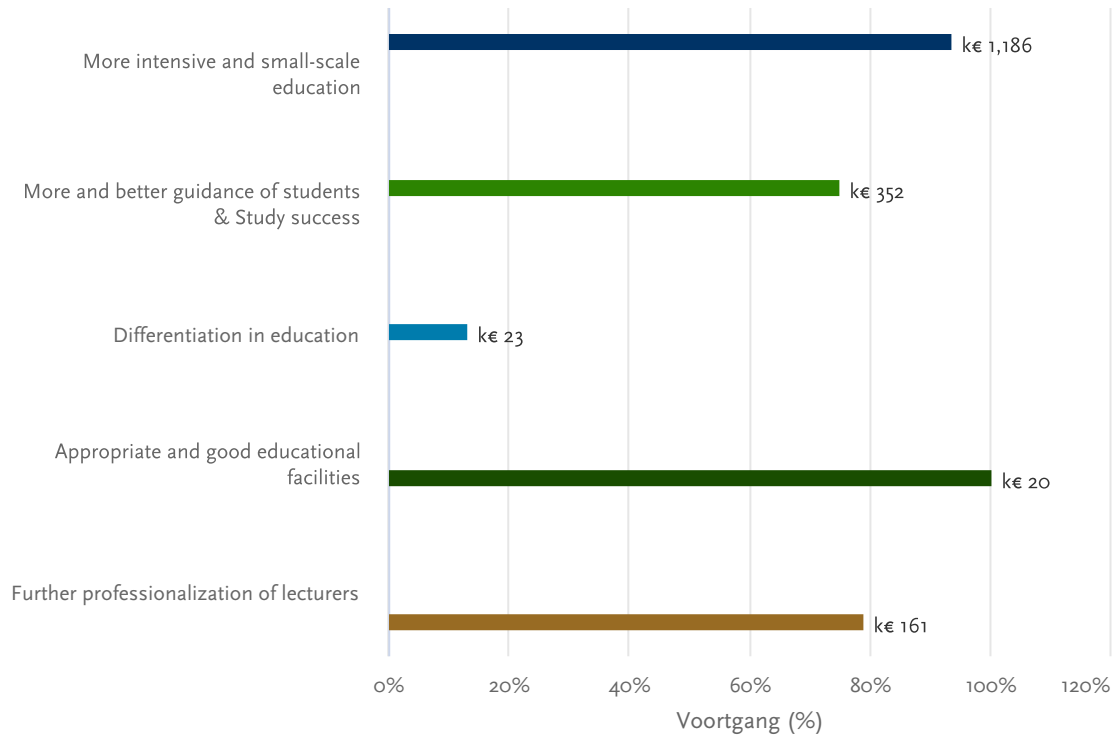
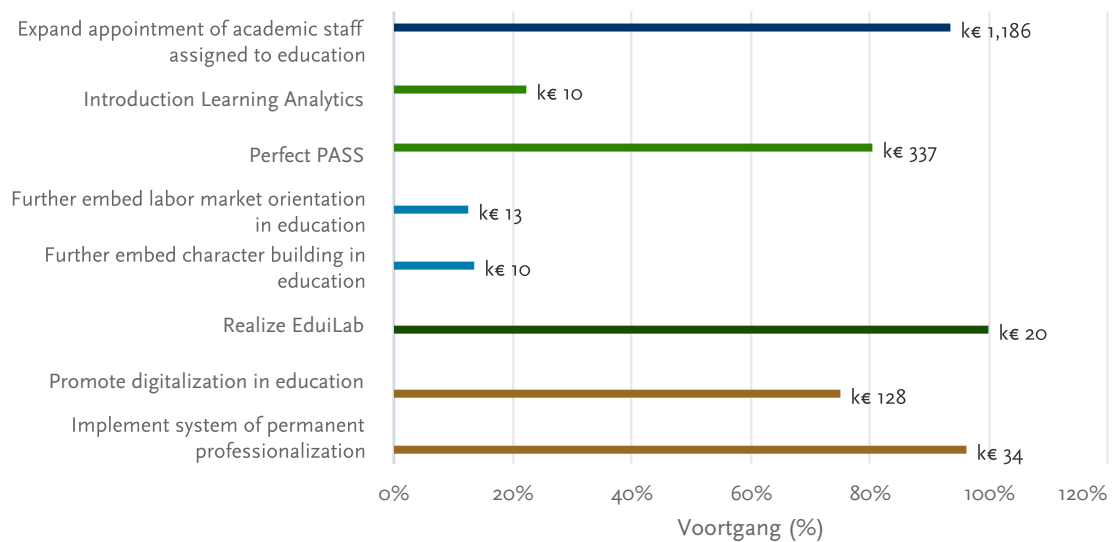


Figure 3.3.3.2 Progress on Tilburg University themes, TSB



- 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 TSB School Board and School Council agreed to place emphasis on more staff assigned to education and mentoring of students. Progress 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 monitoring schedules were explicitly discussed during the March and September 2022 meetings.
- ◆ In December 2022, the School Council agreed to a rearrangement/bundling of the Quality Agreements.
- ◆ The implementation of the 2022 plans was reported to the School Council in January 2023. The School Council gave its consent.

The School Board believes that the School Council had an important role in the creation of the plans (in 2019 and 2020), and it remained an important consultation partner thereafter. In the fall of 2023 the lines for the coming years will be discussed again with the School Council.

Statement TSB School Council (February 10, 2023).

Also in 2022, TSB's School Council was heavily involved in the Quality Agreements.

- ◆ During the School Council in February, the spending of the Quality Agreements funds was addressed during the discussion of the 2022–2026 internal budget;
- ◆ During the School Council in March, the issue of the spending of the Quality Agreements funds was addressed in the analysis of the 2021 financial statements, including the additional investment of €189K in 2021.
- ◆ Also on the agenda at the March School Council meeting was the 2021 Quality Agreements report. We then discussed the topic of mentoring under PASS, for which some areas of concern still exist: the student-to-staff ratio and how to deal with changes in the School's excellence program. We gave our consent to the report.
- ◆ In June and September the School Council discussed with the MT the School's education strategy, the consequences for the spending of the Quality Resources . During the September meeting, the Quality Agreements report for the first half of 2022 was discussed. The School Council gave its consent to the report.
- ◆ Finally, in the December meeting, the School Council discussed and agreed to the precise consequences of the education strategy for the spending of the Quality Resources, based on a proposal from the MT.

The School Council notices that the Quality Agreements have helped to further improve the quality of education. The School Council is consulted regularly (almost every meeting) on the Quality Agreements.

The 2022 Quality Agreements report was discussed in the School Council on January 26, 2023. The council urged the MT to ensure student involvement in educational innovation projects. The MT has made commitments to this. Hearing those commitments, the council consented to the 2022 report.

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

Tilburg School of Humanities and Digital Sciences

In 2022, TSHD was able to use the resources of the Quality Agreements to its satisfaction. In almost all themes, TSHD was able to carry out the intended work and associated spending as planned. The exceptions to this mainly have to do with previously spent resources or resources carried forward due to the duration of contracts and projects.

For 2023 and 2024, TSHD has clearly laid out how they will spend the remaining resources. The annual plan for 2023 has already been presented. In the fall of 2023, it will be detailed how the last resources of these budgets will be allocated in 2024. The School Council was closely involved throughout the process. 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. Themes 2/3 and 6, Agreements B, C, and I: perfect PASS, student well-being, and implement system of permanent professionalization
The structural deployment of student assistants has been an issue since the start of the Quality Agreements. These student assistants have been deployed for student guidance, 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 at the end of 2022 to perfect and professionalize TSHD's PASS activities (Agreement B). Part of the 2022 resources have been transferred to 2023 to help achieve this goal. This transfer was discussed with the School Council at the end of 2022.
2. Theme 4, Agreement G: further embed labor market orientation in education
The CSO funded from these resources will receive a contract extension starting in 2023 to implement the successfully newly introduced labor market orientation activities (societal challenges). Part of the 2022 budget has been reserved for this purpose and will be transferred to 2023. This transfer was discussed with the School Council at the end of 2022.
3. Theme 5, Agreement H: realize EduiLab
Due in part to the duration of certain innovation projects and the different nature of their funding, TSHD has transferred part of the 2022 budget to 2023 for this theme. This was discussed with the School Council at the end of 2022. In addition, in 2023–2024, TSHD expects to need a significant portion of this innovation budget for TUNED IN.
4. Theme 6, Agreement J: enhance digitalization of education
€19K of the 2023 budget was already used in 2022 for the appointment of a teaching assistant and instructional designer, whose contracts extend through 2023.

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	'24
	B	R	B	R	B	R	B	R	B	B
More intensive and small-scale education	338	345								
A. Expansion of academic staff			0	0	422	724	553	553	646	816
More and better supervision of students & Study success		0	0							
B. PASS			25	2	17	25	17	15	17	17
C. Action plan for student well-being			100	33	110	159	120	139	122	140
D. Introduction to Learning Analytics			0	0	0	0	0	0	0	0
E. Improve and streamline Thesis Supervision.			0	0	0	0	0	0	0	0
Educational Differentiation		0	0							
F. Embedding character building in education			145	46	145	165	145	168	145	145
G. Embedding work orientation in education			0	0	16	13	64	46	64	64
Appropriate and good educational facilities		0	0							
H. Realization EduiLab			69	43	97	80	133	112	155	188
Further professionalization of lecturers		0	0							
I. Implement permanent system of professionalization			70	94	55	31	57	57	57	60
J. Enhance digitalization of education			23	21	42	72	176	193	234	218
Total	338	345	431	238	903	1,269	1,264	1,282	1,439	1,647

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 lecturing staff (3.5 FTEs) was recruited from the revenues from the student loan system 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 topic, but additional staff was hired from TSHD's own reserves. In 2021, substantially more was invested on this theme than originally budgeted, to help staff and students through the difficult educational conditions of the past year. In 2022, the planned investment was realized.

B. Perfect PASS

- ◆ Intention: Publish an annual calendar with all PASS activities and a quick reference card to improve visibility and accessibility of the student mentors.
- ◆ Realization: Annual calendar and Quick Reference cards were developed on schedule.
- ◆ In addition, the coordination and communication of PASS was improved during the year by a working group. The remaining budget goes to this working group, the cost of which will continue through 2023.

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 2022, the planned investments from the Quality Resources will have been realized.

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 2022, the planned investments were realized.
- ◆ Intention: 1 additional FTE for participation of 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.

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 study programs in 2021. A portion of the budget was transferred to 2023 and 2024 to increase the number of working hours of the CSO's appointment to 0.8 FTE. In 2022, additional curricular activities were offered to students in the form of Societal Challenges. TSHD would like to embed this into the regular curriculum in the future.

H. Realize Education Innovation Laboratory

- ◆ 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 were realized on this.
- ◆ 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 and similarly in 2022. Due to the duration of certain educational innovation projects and the different nature of their funding, TSHD has transferred a portion of the 2022 budget to 2023 for this theme. In addition, in 2023–2024, TSHD expects to need a significant portion of this innovation budget for TUNED IN.

I. Implement system of permanent professionalization

- ◆ Intention: Structural deployment of 1.3 FTEs of student assistants to provide lecturers with opportunities for professionalization.
- ◆ Realization: Student assistants have been recruited for all TSHD Departments. These student assistants are deployed as student mentors for new pre-Master's and Master's students and for supporting lecturers regarding (online) education and assessment. All student assistants have also participated in training for this purpose. In addition, in cooperation with the central support unit, professionalization activities have been developed and implemented (webinars, question hours, peer feedback sessions), with a focus on online education.

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 TSHD’s vision for digitalization.
- ◆ Realization: A Teacher Support Team has been established for TSHD lecturers to turn to for questions and support. TSHD has set strong ambitions regarding the development of blended education in TSHD's study programs. To support this and to inspire lecturers, investments have been made in a support structure for educational innovation. €19K of the 2023 budget was already used in 2022 for the appointment of a teaching assistant and instructional designer, whose contracts extends through 2023. Anchored in the study programs, this new support structure will have a positive impact on lecturers' workload and will give them space, time, and inspiration to further develop digitalization in their education.

Table 3.2.2 Progress 2022

School	Budget (k€)	Realization (k€)	Difference (k€)	Progress
TSHD	1,264	1,282	18	101%
Total	8,264	7,285	-979	88%

Figure 3.3.4.1 Progress on national themes, TSHD

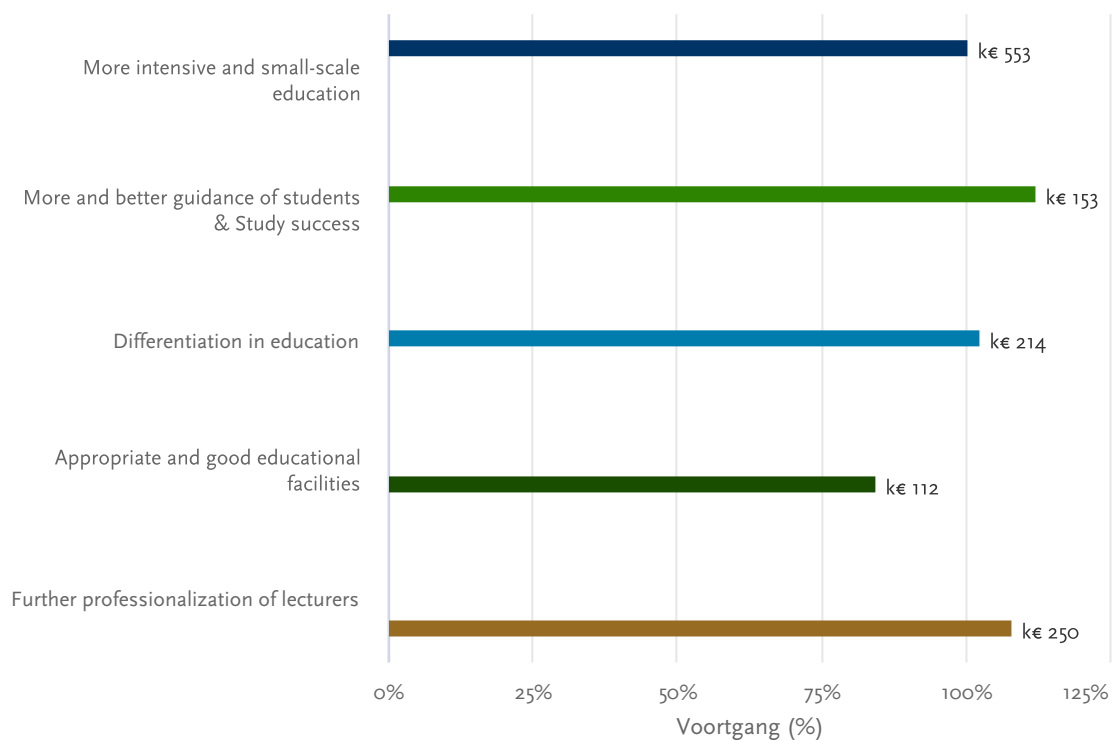
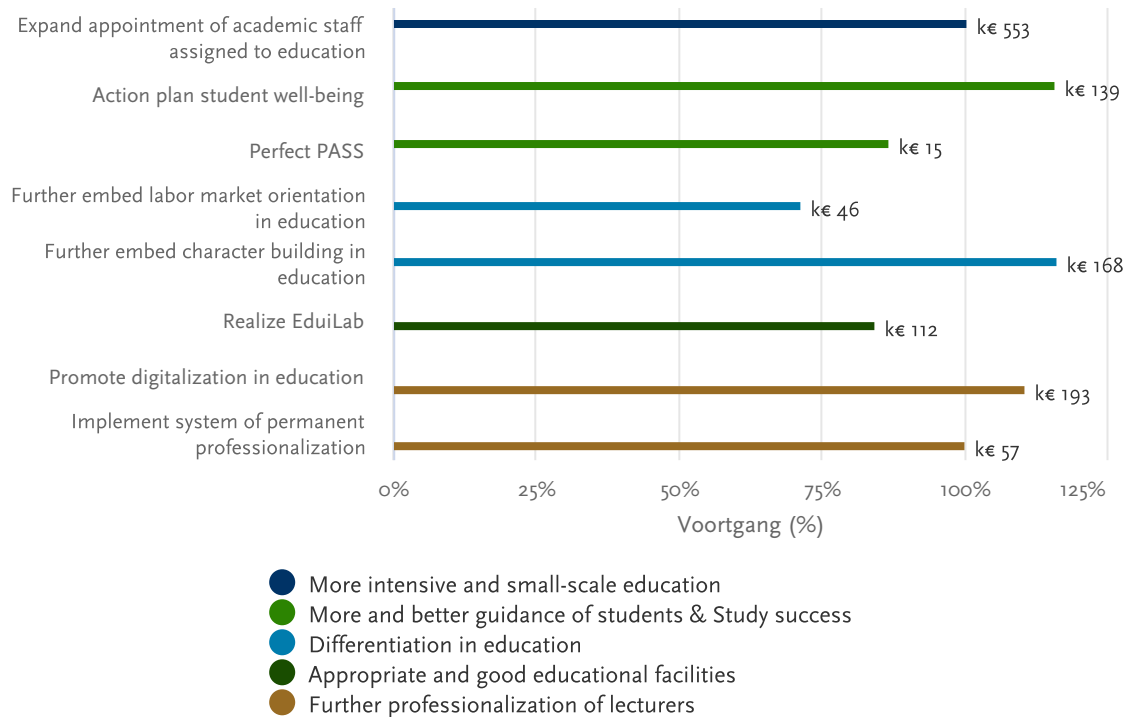


Figure 3.3.4.2 Progress on Tilburg University themes, TSHD



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:

- ◆ September 28, 2021: proposed changes in spending 2022–2024. The School Council agreed to the proposed changes.
- ◆ February 24, 2022: 2021 spending report. The School Council consented to the report and drafted a letter of reflection.
- ◆ September 6, 2022: introduction session for the new School Council explaining the Quality Agreements cycle.
- ◆ October 6, 2022: proposed changes to spending for 2023–2024. The School Council consented to the proposed changes.
- ◆ February 8, 2023: 2022 spending report. The School Council consented to the report and drafted a letter of reflection.

Statement TSHD School Council (February 8, 2023).

We would like to hereby inform you that the members of the School Council of the Tilburg School of Humanities and Digital Sciences (TSHD) have been involved in the development of a spending plan for revenues from the student loan system for 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. Council members are very satisfied with how the

available money was used in 2022. The funds have benefited, among other things, the deployment of student assistants and the improvement of online education. Funds have been transferred from 2022 to 2023. Also, in the School Council meeting of October 6, 2022, a unanimous positive recommendation on the report on the spending of the Quality Agreements resources in the past year (2022) was reached and expressed.

If a critical note may be added in this already positively intended letter, it is the relative paucity of transfer of know-how from the previous cohort of the TSHD School Council members and, in addition, the sometimes-spotty distribution of English translations of documents related to the Quality Agreements. Going forward, the Council feels that the on-boarding process for new members could be streamlined by consultations with outgoing members regarding key documents related to the Quality Agreements and those that require consent from Council members. 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. The motivation for these, decisions made to adjust them, and the involvement of the School Council will be discussed in more detail below. Partly because of COVID-19, emphases have shifted somewhat and the development of digitalization in education has gained momentum.

The 2022 budget has not been fully spent and will be transferred to future years. Spending plans for the additional budget from 2023 will be prepared in the coming months and presented to the School Council for consent.

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

1. The deployment of the CSO, who was appointed for the purpose of embedding labor market orientation in education (Agreement G), was lower than budgeted. In addition, this appointment was no longer paid for from the Quality Resources as of September 2022 in consultation with the participation body. The budget that became available will be used for other activities within this theme, such as lectures and excursions in the context of labor market orientation (working title "*Later als ik groot ben*" (Later when I grow up))
2. Digitalization in education is and has been a major focus regarding the TST Quality Agreements. Because of COVID-19, this development has gained momentum and new didactic methods have been developed at a rapid pace. Whereas initially the budget was intended for the development of a blended learning program, COVID-19 caused the School Board to expand the spending targets.

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	'24
	B	R	B	R	B	R	B	R	B	B
More intensive and small-scale education	22	20								
A. Expansion of academic staff			0	0	0	0	0	0	0	0
More and better supervision of students & Study success	0	0								
B. PASS			11	12	16	18	25	20	29	30
C. Action plan for student well-being			0	1	0	0	0	0	0	0
D. Introduction to Learning Analytics			0	0	0	0	0	0	0	0
E. Improve and streamline Thesis Supervision.			0	0	0	0	0	0	0	0
Educational Differentiation	0	0								
F. Embedding character building in education			0	0	0	0	0	0	0	0
G. Embedding work orientation in education			0	0	12	5	13	7	13	14
Appropriate and good educational facilities	0	0								
H. Realization EduiLab			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	31	33
J. Enhance digitalization of education			12	12	19	15	47	35	46	52
Total	27	27	42	44	76	68	115	93	119	129

The following have been accomplished within TST in recent years:

A. Appoint more staff assigned to education

- ◆ Intention: more staff assigned to education
- ◆ Realization: The hiring of 0.3 FTE of additional lecturing staff resulted in an increase in small-scale educational activities by students in the international Bachelor's program.

B. Perfect PASS

- ◆ Intention: Increased guidance of Bachelor's students/contribution to the quality of education.
- ◆ Realization: To achieve greater study success, TST added an external member to the Program Committee.
- ◆ Intention: Expand the number of working hours of the education coordinators for intensive study support of (international) students.
- ◆ Realization: Through a temporary extension of the appointment of a staff member, the student advisor/educational support was unburdened. This has created space for the guidance of international students. Experience has shown that the group of international students in particular needs a lot of guidance.

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: In order to provide students with the opportunity for a good job market orientation, a CSO was appointed for 0.1 FTE. With the help of the academic staff, she developed a specific range of activities for theology students. Because the CSO's deployment is lower than originally budgeted, additional activities were organized, such as lectures and field trips in the context of labor market orientation (working title *Later als ik groot ben*). As of September 1, 2022, the cost of the CSO will no longer be funded from the Quality Resources, leaving more budget available for additional activities.

I. Implement system of permanent professionalization

- ◆ Intention: Professionalized lecturing staff.
- ◆ Realization: By July 2019, 100% of TST's academic staff had obtained the UTQ. TST considers it important that its employees can continue to develop themselves in order to offer education in a professional way and improve quality. The lecturing staff participated in various courses and coaching programs, such as English language courses and a program to become a trainer in *Klinisch Pastorale Vorming* (Clinical Pastoral Education). An assessment specialist was appointed (0.1 FTE), who supports the Assessment Committee, established a School Assessment Policy, and ensures the assessment quality. Unfortunately, this staff member left employment in 2022, and recruitment for a new staff member is underway.

J. Enhance digitalization in education

- ◆ Intention: Better use of digitalization and language learning support for TST students.
- ◆ Realization: The digitalization of education is and was an important spearhead in the TST Quality Agreements. Because of COVID-19, this development has gained momentum and new didactic methods have been developed at a rapid pace. Whereas the budget was initially intended for the development of a blended learning program, spending has been adjusted. To properly support lecturers in a way of providing education that has changed greatly for them, ICT support has also been expanded. Academic staff received a temporary extension or temporary appointment to develop blended learning courses.

Table 3.2.2 Progress 2022

School	Budget (k€)	Realization (k€)	Difference (k€)	Progress
TST	115	93	-22	81%
Total	8,264	7,285	-979	88%

Figure 3.3.5.1 Progress on national themes, TST

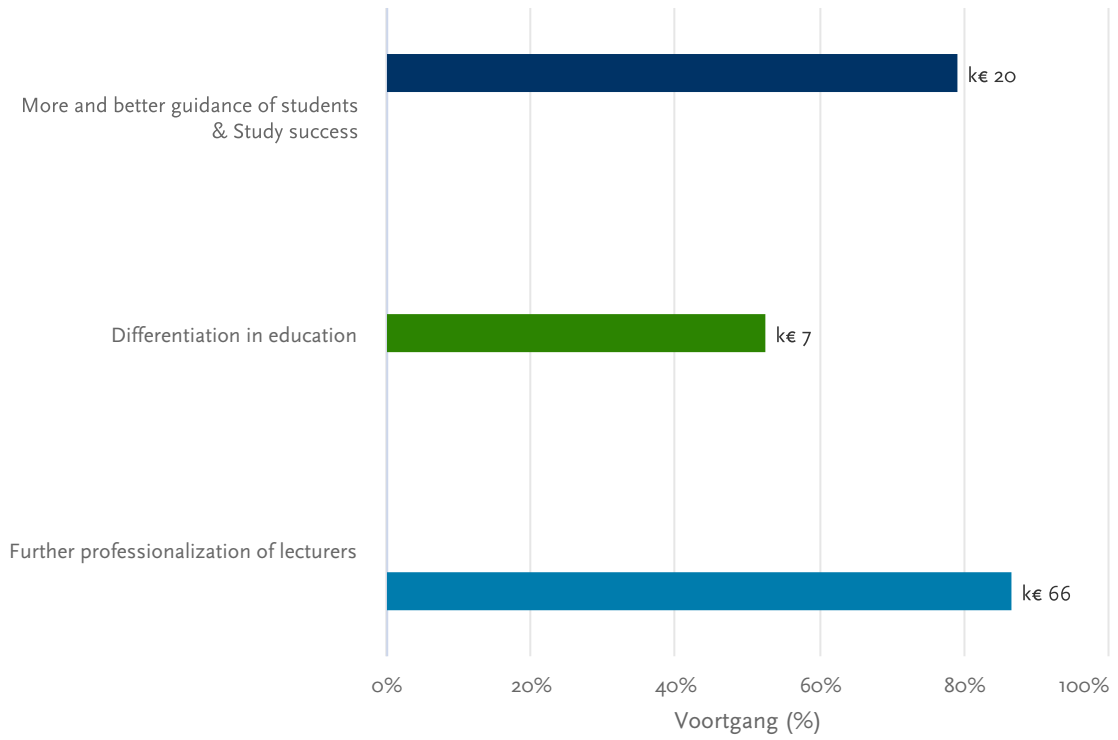
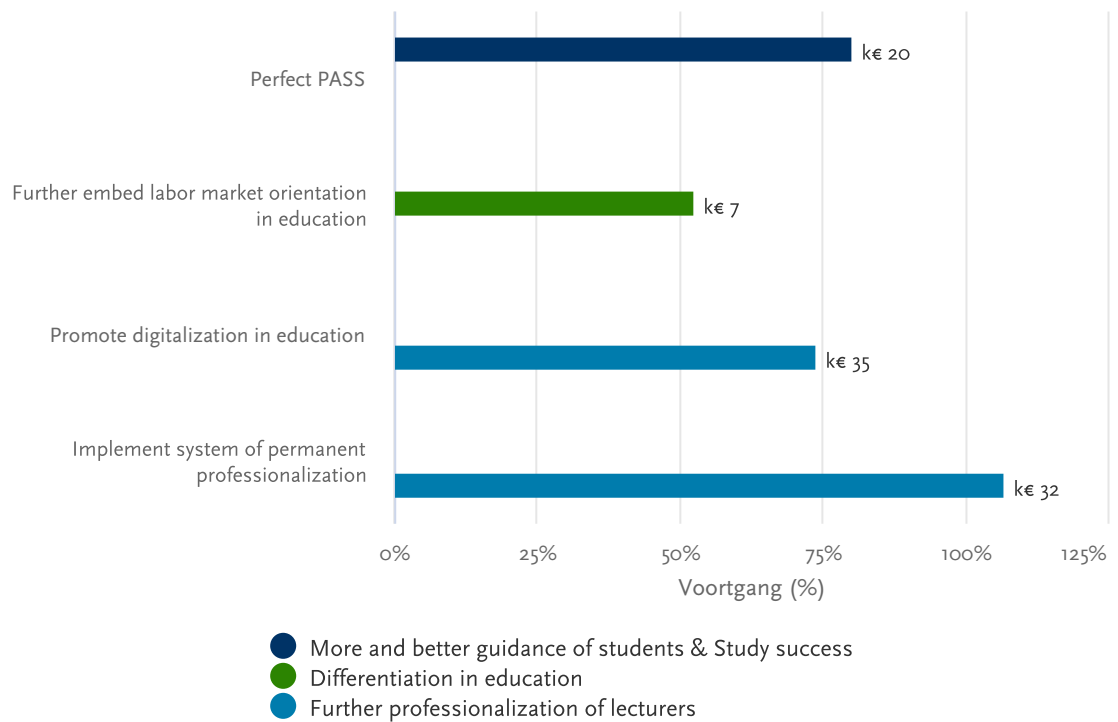


Figure 3.3.5.2 Progress on Tilburg University themes, TST



School participation involvement

All of the above plans were discussed with and consented to by the School Council. Quality Agreements were considered in every School Council meeting. On January 13, 2023, the justification of the Quality Resources 2022 was adopted.

Statement TST School Council (January 13, 2023).

In today's consultation meeting, January 13, 2023, the TST School Council discussed in detail with the acting Dean and Director of the School the expenditure of Quality Resources in the calendar year 2022. In the process, an explanation of the spending was provided, and several questions about it were answered satisfactorily. Over the past year, the Council had recurring discussions in consultation meetings with the School Board about the spending of these resources.

The School Council notes that, in 2022, the Quality Agreements were implemented in accordance with the agreements and that this implementation was adequately trackable, and thus gives its consent to the use of the resources.

The Council is confident that the use of the Quality Resources can contribute to the professionalization of education at TST. In the coming year, the Council will remain actively involved in the implementation of the Quality Agreements.

3.4 Reflection

Executive Board findings

The Board held bilateral meetings with all School Boards to discuss the progress of the 2022 Quality Agreements. At all these meetings, the student assessors of the School Boards were also present. The Executive Board is satisfied with realized investments.

Discussions were held with the TiSEM Board about the current underutilization of the Quality Resources, and the importance of using these resources was recognized by all parties. There was also discussion about the experience gained with the Associate Deans. This functions as a team, which allows for more manpower to take things on and offers the Vice Dean of Education the possibility to discuss things with a critical sounding board.

In the conversation with TLS, the Executive Board expressed satisfaction that TLS has committed to all themes, and that the 2022 investment is largely going according to plan. Discussions included the perceived added value of the innovation team appointed at TLS and the experience gained with blended learning. The student assessor also indicated that students at TLS perceived the collaboration with the School Board positively. Before each School Council meeting, the papers are previewed and experts from the School join in.

The Executive Board is pleased with TSB's commitment to all six national themes. Whereas in the two previous years, overspending took place, in 2022 TSB has invested less than budgeted. This puts TSB on track for spending over the total duration of the Quality Resources. TSB explained that they have chosen to pool activities in order to make more impact this way. Students are seeing tangible results from the Quality Resources, such as the student mentors as part of PASS and the internship officer.

In the conversation with the TSHD School Board, it was discussed that much has been invested, and many new developments are underway. For example, the new role of the instructional designer is considered to be very positive. Participation, according to the student assessor, is well engaged, and the request for English-language documentation was acted on quickly. Students are noticing what is being done, and they are experiencing the results of the Quality Agreements. The TSHD School Board experiences appropriate involvement from the participation body.

The Executive Board notes a slight underspending at TST. The TST School Board indicates that, due to personnel changes in the School Board, they have consciously chosen not to spend the funds under high time pressure but to take their time. The student assessor hereby indicates that the ideas of the participation body are taken very seriously.

The Executive Board concludes that, in all Schools, the Schools' participation bodies are intensively involved. If there are deviations from the plans, this is adequately explained by the Schools, and participation bodies are consulted. The student assessors are also closely involved in this. The Board agrees with the choices made regarding content and is satisfied with the progress of the Quality Agreements at the Schools.

Reflection University Council

The elaboration and implementation of the policy and measures regarding the Quality Agreements lie with the Schools. The Executive Board and the University Council oversee that the School Boards do this in close consultation with the School Council (see the attached reflection of the School Councils). In the more general sense, we as University Council have been informed by the Executive Board about the Quality Agreements by means of the budget, the interim management reports, and the annual report. Where necessary, we asked clarifications and received satisfactory answers. During the periodic consultation of the University Council with the decentralized participation bodies, this was a topic on the agendas and was discussed at length. We note that the Quality Agreements and the accompanying measures have contributed to the flexibilization and intensification of education. These developments have largely been accelerated by the pandemic, including the technical component within digitalization. The University Council is committed to the continuation and substantiation of policies and investments in this area. We also note that the Quality Agreements have been included in the policy and continue in the strategy. An important aspect is that the investments are clearly visible to the students. For this reason, the University Council considers it important that the Executive Board stays in contact with the participation bodies to ensure that the revenues from the student loan system are used for the Quality Agreements and benefit the students' educational climate. The University Council wishes the Schools and the Executive Board good luck with the continued implementation of the Quality Agreements and looks forward to future developments.

Reflection Board of Governors

The Board of Governors greatly appreciates the effort and commitment provided by the university community. The Board particularly appreciates the way in which staff and students, together and with great energy, are working out the intentions of the new Strategy 2027. The Board of Governors has also noticed that much energy has gone into dealing with and implementing the Administrative Agreement of June 2022 as well as the implementation and monitoring of the Quality Agreements and the National Education Programme (*NPO*).

The Board of Governors has been involved during the start and subsequent process of the Administrative Agreement 2022, the Quality Agreements and the *NPO* and also has regular consultations on these matters with the Executive Board, whether or not in one of the internal committees, and the participation body. The Board of Governors notes that a sound system of steering and monitoring is in place, both within the Schools and between the Executive Board and the Schools. With regard to the Quality Agreements, the Board of Governors is informed in the interim about material budget shifts and notes that the progress of the Quality Agreements is on track.

A person is holding a smartphone in the foreground, recording a stage event. The phone's screen shows a stage with two people and a screen. The background is a blurred stage with warm lighting and a person in a dark suit.

4. National Education Programme

4.1 NPO in 2022

The coronavirus pandemic is behind us. During 2022, the restrictive measures were lifted and education and research on the Tilburg campus resumed. As such, the effects of the coronavirus pandemic are not over, neither in education nor research. The *NPO* funds made available by the ministry offer a solution in this regard. Spending plans have been drawn up for the use of the *NPO* funds for both research and education. The funds enable Tilburg University to provide targeted support to scientists who have experienced delays in their research and to help students cope with the consequences of the coronavirus pandemic in several ways.

Accountability and monitoring

The progress of the spending of the *NPO* funds is a fixed item on the agenda for the bilateral consultations between the Executive Board and the Schools. In the management reports in the spring, fall, and at 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 on adjustments can be made during consultations. The progress of the research spending plan is monitored and registered by the Executive Board and the School Boards.

Involvement of the participation body

The University Council has been involved from the beginning. Through the management reports, they are informed at several times during the year about the progress of the spending plans for research and education. In this way—if necessary—some adjustments 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 are still valid. For the sake of completeness, they are repeated in the following paragraphs.

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 participation 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.

The conclusion of the Administrative Agreement on Education has given Tilburg University the opportunity to solve the problems caused by the coronavirus pandemic in the best possible way. To this end, Tilburg University receives earmarked funds for the following themes:

- ◆ Theme 1: Intake and transfer
- ◆ Theme 2: Student well-being and bond with the program
- ◆ Theme 5: Teacher training programs
- ◆ Additional theme: additional assistance in the classroom

In particular, the effort is focused on the following points:

1. providing support to students to catch up—i.e., working on to individual study plans, providing additional internship opportunities, and commitment to person development and socialization;
2. preventing backlogs in the near future by focusing on flexibility and digitalization;
3. reinforcing students' bond with the university and the city;
4. providing support to students struggling with mental health issues and ensuring a good commitment to prevention and early detection;
5. unburdening our lecturers by strengthening the support structure so that the aforementioned measures do not increase workload.

Research Spending Plan

The Research Spending Plan explains how Tilburg University tries to solve problems related to research delays. To arrive at a good assessment of how delays can be avoided or minimized, it is very important that researchers maintain close contact with their managers, 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.

If there are no possibilities of adjusting the research within the stipulated duration of the employment contract or performance indicators (criteria), the possibility of extending the researcher's temporary employment contract is examined. For this purpose it is important a) that the temporary extension of the employment contract is legally possible, b) clarity regarding how long the employment contract will be extended, and c) clarity regarding how the extension will be financed. Initially for funding, resources within the researcher's project that have not yet materialized are considered, such as travel and accommodation and other additional resources that the external grant provider may make available to complete the research. If funding for the extension of temporary employment cannot be covered from these funds, it may 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

With the conclusion of the *NPO* Administrative Agreement, Tilburg University has received resources to take measures aimed in particular at providing additional guidance and support for students with mental problems, study progress problems, or disadvantages in the broad 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. In the spending plan funds are allocated for the years 2021 and 2022. In 2022, the Minister of OC&W decided to give institutions more time to implement their plans in a responsible way. To this end, 2023 has been designated as the regular spending year for the available resources from the *NPO* and 2024 as a 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 in 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.

Providing extra guidance and opportunities for catching up on study delays—commitment to socialization and personal development

Within the framework of TEP, all Schools have developed PASS for their students. In addition, there is a firm commitment to preparation for the labor market. From the Education Spending Plan, efforts are being made to further strengthen and intensify PASS. An additional career service officer was appointed in early 2022 to provide students with more guidance in their steps into the job market. In addition, funds have been used to expand the number of education coordinators to better support and advise (potential) students.

Providing opportunities for catching up and preventing study delays —digitalization and flexibility

In 2022, Tilburg University appointed a process analyst to improve the processes around examinations and timetabling. In addition, we are committed to improving the digital accessibility of our education. Through instructional designers, specialized support is provided to lecturers in the development of online education and blended learning. For example, the entire first year of the Bachelor's in *Rechtsgeleerdheid* is offered in a blended format.

This requires continued attention to the workload of lecturers by focusing on the proper support of the educational processes necessary to catch up and prevent delays in the future. Therefore, several Schools have started deploying multidisciplinary support teams close to the lecturer. In addition, student assistants are being deployed to relieve lecturers and scientists, creating time for flexibility and digitalization.

Providing opportunities for catching up on individual study delays and preventing them in the near future

By 2022, the number of lecturing staff and internship coordinators has been expanded to ensure they have more time and space for individual guidance. In addition, more time and attention are available to proactively approach and support students with study delays. The expansion of staffing also ensures that extra attention can be paid to educational initiatives such as the Extended Master's program and reinforcing the transfer between universities of applied sciences and the university. The funds for the appointment of education and internship coordinators were delayed due to the later start of these employees. By now, practically all positions have been filled.

Tilburg University offers students help and advice on writing assignments, such as papers, reports, or a thesis, through the Scriptorium. At the Scriptorium, consultations without appointment have been expanded. During the consultations without appointment, students can come in for brief questions and ad hoc advice on writing in general or specific writing assignments. The expansion has allowed more students to receive additional help and support. As a result, they are able to catch up earlier backlogs caused by motivation problems.

Improving the introduction of students and enhancing their bonding with the university and city

To strengthen the bond with the university and the city, we invest in a living and vibrant campus with a wide range of social and cultural activities. In 2022, the Culture on Campus project was launched with various activities, amongst others, in the context of the university's 95th anniversary. The result is a more vibrant campus. Based on this experience, the program will be further refined, and a plan will be drawn up for sustaining the approach after 2023.

To get students off to a good start at the university, a learning pathway on study and learning skills is being developed. This is particularly designed to provide support to students who have fallen behind in executive skills. Web-based modules were developed for this purpose in 2022. The content of the modules was finished and some of it is already being used in lectures. The self-study modules will be available to all interested parties from March 2023.

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

Objective	Action	Budgeted 2021	Budgeted 2022	Total	Spending 2021	Spending 2022	Planned 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	95	20	149
Provide opportunities to catch up and prevent study delays	Support educational processes	608	463	1071	111	477	306	127	1021
Provide opportunities to catch up and prevent study delays	Deployment of process analyst	35	80	115	30	57	28	0	115
Provide opportunities to catch up and prevent study delays	Digitalization of education	150	50	200	20	102	51	40	213
Individual study delay	Deployment of education and internship coordinators	400	300	700	0	368	334	0	702
Individual study delay	Expansion of scriptorium	7	10	17	0	10	7	0	17
Learning pathway study and learning skills	Development of learning pathway for new students and pre-Bachelor's students	20	19	39	0	21	18	0	39
Study choice, improve student orientation and increase bonding with university	Living campus	150	50	200	0	133	72	0	205
Total theme 1		1570	972	2542	161	1202	911	187	2461

Overall, Tilburg University expects a slight underspending on this theme. The reason for this is that TSB has chosen to put additional effort into the direct support of lecturers in order to better guide students and increase their chances of study success. As a result, overspending actually occurred on this additional theme. TSB has discussed this change with the School Council.

Deployment of own resources

Finally, Tilburg University has funded several actions from its own resources. These include the deployment of a project leader to work out a vision for digital assessment, setting up streaming facilities in all 110 lecture halls and developing a new, blended approach to information for students choosing a study program. For Theme 1, Tilburg University expects to spend a total of €510K of its own resources.

Theme 2: Student well-being and bond with the program

In the Spending Plan, with regard to Theme 2, student well-being, we have mainly focused on the direct support of those students who encountered or are still encountering well-being problems. We will do this by expanding the range of training courses offered to students and staff, deploying more deans of students and psychologists, expanding the capacity of assessment committees, 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 PASS and deploying additional education and internship coordinators, offer students not only the support to prevent or make up study backlogs but are also explicitly 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 courses

We are committed to both providing an additional range training courses for individual students and offering training to lecturers and student and study associations to support others. In doing so, we focus on providing an appropriate range of training courses for four different target groups:

1. staff members directly involved in student guidance,
2. student board members,
3. confidential contact persons at associations,
4. the general student population.

With the latter target group, the emphasis is on expanding preventive training sessions appropriate to the most common problems, such as stress management, attention and concentration problems, procrastination, and perfectionism.

As of the first quarter of 2022, training sessions and meetings have been organized for staff in the student support chain in areas such as mental health, suicide prevention, addiction treatment, and highly giftedness. For student and study associations' confidential contact persons, a range of training courses was rolled out in the fall of 2022. This has given them a clear framework within which they can further roll out their own policies regarding social safety and embed them within the structure of the association. In the spring of 2023, new training sessions will be scheduled and peer feedback meetings for the confidential contact persons will begin.

In the first quarter of 2022, a new range of *Gezondeboel* E-health modules was launched to meet the increasing demand for short-term interventions within the broader framework of preventive and early diagnostic well-being policies. Based on the interim evaluation (third quarter 2022), it was decided to extend the current contract for another year. With the E-health modules, students are able to progress independently on a wide range of topics. In addition, student psychologists incorporate the possibilities of this prevention portal into their approach to Blended Care. The latter will be further expanded starting in 2023.

Also launched in the first quarter of 2022 are peer-to-peer groups for students with Attention deficit hyperactivity disorder (ADHD), students dealing with grief, and students who want to work on their theses together (Thesis Together Try-out). This approach meets the increasing need of students with support requirements to connect with peers, exchange experiences, help each other, and build a social network. In doing so, the peer-to-peer groups provide recognition, acknowledgement, and better coping with studies. It is being investigated whether the activities of peer-to-peer groups can be expanded for students with autism, students who struggle with procrastination, and for international students who experience culture shock.

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 integrity. 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 started as of June 1, 2021. She is responsible for providing a clear and coherent range of well-being initiatives. The ownership of well-being and the directing role lie with the individual student, but the university creates the right preconditions and seeks cooperation with external care providers where necessary. As a result, considerable progress has been made in the cultural shift from intervention to prevention and improvements have been made in communication to students. In addition, cooperation with external healthcare partners has improved.

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.

Provision of additional facilities for students, improvement to information facilities

A new student well-being homepage was delivered in early 2022. This was prompted by an indication from students that information related to student well-being and support was sometimes difficult to find.

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	Planned 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	45	0	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	99	30	290
More support for students - continuity previous investments	Expanding staffing deans of student and student psychologists	0	138	138	9	137	0	0	146
Support through training	Peer-to-peer groups	15	0	15	0	7	8	0	15
Support through training	Confidential advisors	40	20	60	0	45	15	0	60
Provision of additional facilities - improvement in information provision	Develop landing page student well-being	5	5	10	0	4	0	0	4
Total Theme 2		284	419	703	48	465	167	30	710

Deployment of own resources

From its own resources, Tilburg University has invested in increasing opportunities for encounter and contact. To this end, 120 additional outdoor workstations were created, the number of study workstations in the library was increased by 160, and a central meeting place with a living room atmosphere was created where students can meet each other scheduled and unscheduled. In addition, the staffing of the student desk has been expanded, which has led to better accessibility. In total, we expect to spend €230K of our own funds within Theme 2.

Theme 5: Teacher training programs

Within teacher training programs, Theme 5, we have paid attention to intensifying and innovating education so that the future teacher trained within our university are well prepared for the education of the future. In 2022, additional subject matter experts were appointed 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 pedagogical 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 2021	Budgeted 2022	Total	Spent 2021	Spent 2022	Planned 2023	Planned 2024	Total
Expansion of internship and teaching opportunities	Deployment of additional subject matter experts	103	103	206	0	66	98	31	195
Expansion of internship and teaching opportunities	Internship coordination	22	22	44	0	20	28	7	55
Total Theme 5		125	125	250	0	86	126	38	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 teaching assistants to support lecturers in the additional tasks they take up for our students. This support ensures that the additional tasks, such as providing blended education, do not lead to additional workload. In 2022, there is still an underspending on this theme. This is due in part to tightness in the labor market, which resulted in staff starting later in the year.

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

Objective	Action	Budgeted 2021	Budgeted 2022	Total	Spent 2021	Spent 2022	Planned 2023	Planned 2024	Total
Direct support lecturer	Support educational processes through deployment of student and teaching assistants	0	695	695	7	118	475	190	790
Total additional theme		0	695	695	7	118	475	190	790

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.

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

For bottleneck cases and when legally possible, the possibility of extending the temporary employment contract can be considered. As a capstone, the directive outlines a procedure for applying for and granting the *NPO* and *NWO* funds allocated to Tilburg University for the purpose of extending temporary employment contracts. The review of applications for contract extensions is made by the Central Delay Committee. The Committee, established by the Executive Board, reviews the applications on the basis of the directive.

After one earlier emergency round and two regular rounds in 2021, third and fourth, also final, rounds were organized in 2022 in which PhD researchers, tenure trackers and post-doctoral researchers could apply for contract extensions. Within this application, researchers should indicate the following:

- ◆ the degree of delay caused by the COVID-19 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 via the Deans and Directors, the Graduate Schools, an intranet message, the newsletter, and a direct email to the PhD researchers.

Expenditure in 2022

In 2022, a total of 82 temporary researchers were assisted by honoring their applications for contract extensions. An amount of €1.2 million has been estimated for these contract extensions. In total (2021 and 2022), 176 temporary researchers were assisted by means of granting their application for contract extensions. The realized and estimated costs for this amount to €2.8 million. Overspendings of the available *NPO* and *NWO* budgets were financed by the Schools.

The actual expenditure incurred in 2022 amounts to €903K. Expenditures are accounted for based on actual labor costs. Other costs such as material costs or indirect salary raises are not included. In 2022, 46 researchers were assisted through contract extensions. Temporary researchers who have previously used the 0.45% pay bargaining range (2020) or have already received a contract extension from *NPO* funds (2021) are not included.

Looking at the realized costs up to and including 2022 and the received *NPO* and *NWO* budget (€2,430 million *NPO* and €206K *NWO*), an amount of €1,364 million is still reserved for already awarded applications to be spent in the years 2023 and 2024.

Table 4.4.1 Spending 2022

	NPO resources	Own resources
Spending in euros	€ 903,000	0 (see description below)
Number of researchers helped - unique individuals in 2022	46	0 (see description below)

Other financial measures

In 2021, all Dutch universities received a budget from the *NWO* to help scientists who encountered delays due to COVID-19. Tilburg University deployed these funds amounting to €206,000 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 were allocated to finance contract extensions in recent rounds than the allocated *NPO* and *NWO* funds. Overspending is funded by the Schools (to be utilized in 2023–2024).

Non-financial measures

Researchers are encouraged to first work with their supervisors to look at possible revision of the research projects and possible flexibility of Tenure Track assessments to complete the research within the duration of the employment contracts. This could include using data already collected, shortening the duration of field research or longitudinal research, or adjusting (part of) the research question.

Also in 2022, there was a firm focus on community building with a focus on the well-being and connection of employees and students. Various measures were taken, such as the Golden Rules (rules to ensure that we deal with work in a healthy way), vitality programs, the use of the PhD psychologist and company counselor, an extensive range of training courses offered, and individual coaching.



5. Administrative Agreement

5.1 Accountability

On July 14, 2022, the Ministry of Education, Culture and Science, 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 strengthen this system and solve a number of bottlenecks, parties made agreements on the following topics:

- ◆ Strengthening 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 social impact: knowledge utilization, connection between education and the labor market, macro-efficiency, and revitalization of regions experiencing population decline.

The agreements apply in part to the entire sector and, in addition, are in part specific to universities of applied sciences and universities, respectively.

To give space to free, non-related research, it is important to invest in increasing the basic funding for research. All universities experience bottlenecks in this regard. However, the position of the three relatively young universities (Erasmus University Rotterdam, Maastricht University, and Tilburg University) is extra constraining as a result of the historically grown situation. In the distribution of funds from the Administrative Agreement, this was recognized, and these universities received additional funds. These resources were allocated in the form of additional starter grants and are thus earmarked. The allocation of these grants is subject to conditions. An evaluation is foreseen after two years, and the minister has indicated that if the evaluation is positive the funds will be added to the university's basic research funding. This makes the university limited in the first few years when it comes to the use of these funds and does not have the steering options that are needed.

It is important to note that the earmarking of funds means that the basic funding problem cannot be solved. It should be noted that with the additional resources, even after being added to the basic research funding, the basic funding problem is only partially solved.

Accountability and monitoring were also agreed upon. On a number of topics, this accountability must be provided in the annual report of the institutions, in a recognizable way and in a separate chapter "Administrative Agreement."

The Administrative Agreement lists the following topics for this purpose:

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 Executive Report and Annual Accounts 2022, see [Chapter 3](#) for an explanation. The Administrative Agreement did not affect the current agreements in 2022.

2. Social safety and inclusion

Social safety and inclusion are key focus areas within the new university Strategy. Chapters 2.3 *Attention to Student Well-being* and 7.1 *Human Resources* of the Executive Report discuss how Tilburg University has worked to provide a safe and inclusive study and work environment for students and staff in 2022.

Tilburg University has had rules of conduct in place since the end of 2019 that stipulate, among other things, that unsafe and transgressive behavior will not be tolerated. This fulfills the relevant agreement in the Administrative Agreement.

3. Knowledge Utilization

In 2022, for the purpose of promoting knowledge utilization, entrepreneurship and (regional) collaboration, among other things, a Research Contracting Guide was developed. This includes a revision of the internship and thesis agreements, and the model Research Data Agreement has been developed. This provides employees, students, and contract partners with a better understanding of each person's rights when dealing with intellectual property rights and confidential information. At the strategic level, efforts were made to further develop the academic collaborative centers and university ecosystems (see Chapters 6.1 and 6.2.).

4. Starter and incentive grants

Table 5.1.1 Starter grants

Starter grants	Distribution
JADS	1
TiSEM	33
TSB	23
TLS	22
TSHD	21
TST	1
Total	101

Policy and decision-making regarding starter grants took place in 2022. The distribution of grants among Schools (minus 20% for indirect costs) is based on numbers of enrolled students. This led to the following distribution for 2022:

In 2022, policy was established for the awarding of these grants. The number of starter grants available for 2022 was lower than the number of assistant professors eligible based on the Administrative Agreement. Schools are in discussions with all eligible assistant professors.

Goals from the administrative agreement are to reduce workloads and encourage non-related research. As a university, we have translated this into the following policy principles for the distribution of starter grants:

- ◆ Encouraging non-related research, reducing work, competition, and application pressure (Workload premise);
- ◆ Alignment with Tilburg University and its own faculty's strategy, existing academic programs, and promotion of interdisciplinarity (Policy congruent premise);

- ◆ The importance of balancing research and education and promoting team science (Recognition & Appreciation Principle); and
- ◆ Remaining sufficiently available to provide education (Solidarity and Quality Principle).

By December 2022, a large number of starter grants have been conditionally awarded, that is, on condition that the assistant professor prepares a spending plan approved by the Dean/Academic Director JADS. For approval, the plan is assessed (only) on the principles mentioned above and its feasibility. Awarding of the remaining available grants will take place in early 2023. Spending of grants (not being indirect costs) has not yet taken place in 2022.

Further direction on implementation, monitoring, and evaluation will be given in the follow-up process.

Incentive grants have not yet been awarded in 2022; policy and decision-making on these will be finalized in early 2023.

5. Profiling and collaboration: Sector Plans

Tilburg University participates in the SSH Sector Plan, consisting of sub-plans for Social and Behavioral Sciences (MAGW), for Humanities (GW) and for an SSH-wide cross-cutting theme.

In the deployment of the OCW funds, the focus is on creating permanent appointments for additional assistant professors on the prioritized themes in the Sector Plan. In addition, through a surcharge on the assistant professor salary costs, investments will be made in transfer opportunities of the assistant professor to associate professor positions. No format has yet been established nationally for reporting on the use of Sector Plan funds.

Starting in the summer of 2022, Schools began appointing staff to assistant professor positions available to the university.

Table 5.1.2 Appointments to the available assistant professor positions

Sub-plan	Target number of positions structural*	Appointed on Sector Plan resources in 2022	
	(FTE assistant professor)	(FTE assistant professor)	
Social sciences	17.4	1.8	
Humanities	16	6,0	
SSH-wide	9.6	2,8	
Total Tilburg University	43	10.6	

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

Due to the turnaround time of vacancies, the effect of the investments on the number of (permanent) assistant professor positions will only become visible during 2023. The effects on advancement to associate professor positions will also not be visible until later.

6. Knowledge security

The content of the policy on knowledge security is reported in the risk section of this annual report. The Administrative Agreement contains some specific agreements on this subject, which are reported on below:

- ◆ Institutions should establish a knowledge security portfolio holder at the administrative level: for Tilburg University, the President of the Executive Board is the portfolio holder;
- ◆ Institutions should conduct a knowledge safety risk assessment: Tilburg University started the risk assessment on knowledge security in late 2022. This risk analysis will be completed in the first quarter of 2023. The Board of Governors will be informed about the results;
- ◆ The sector-wide external audit (scheduled for the end of 2022) will be conducted in first half of 2023, a delegate from Tilburg University participates in the sounding board group of this audit.

5.2 Additional reports

Objective 1: Strengthening of the foundation.

Non-related research

Table 5.2.1 Number of researchers with starter and incentive grants by category of researcher (assistant, associate, full Professor), disciplines, M/F, type of spending

Researchers (in numbers)	Starter grant (conditionally awarded).	Incentive grant n/a in 2022	Total
Category			
assistant professor		56	56
associate professor			
Full Professor			
other academic staff research			
		56	56
Discipline			
Social sciences			
Arts and humanities		1	1
Law		22	22
Economics		33	33
		56	56
Gender distribution			
Male		31	31
Female		25	25
		56	56

The following assumptions were used to allocate the indirect costs:

- ◆ 20% of the funds are centrally reserved for indirect costs associated with the research;
- ◆ the Executive Board decides on the allocation of these funds to the units based on need;
- ◆ accountability is based on actual expenditures.

Objective 2: Provide room for talent

Workload

Proposal

- ◆ Reporting on the basis of FTE
- ◆ Reporting M/F
- ◆ University-level reporting
- ◆ Reporting on the basis of contract type

Table 5.2.2. % Academic staff with permanent and long-term and temporary employment Tilburg University, as of December 31, 2022

	Permanent employment	Long-term, temporary employment > 4 years	Temporary employment ≤ 4 years
FTE	616.8		
%	68%	22%	10%

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

Gender balance

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

- ◆ Students: Reporting M/F
 - University-level reporting

2022–2023: Preliminary counts, these will become final in **January/February Intake** = external intake, number of new first-year students (enrolled at Tilburg University for the first time), reference date: October 1, 2022

Table 5.2.3 Number of first-year/external intake (first-year student institution WO-1) by stage

	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
Total	3729	4161	4865	5436	6086	6450	6188	5534
Bachelor	1943	2207	2539	2892	3434	3562	3399	3455
Pre-Master	1120	1252	1532	1651	1721	1889	1852	1244
Master	666	702	794	893	931	999	937	835

Table 5.2.4 Number of first-year students split by gender (first-year student institution WO-I) by stage

		2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
Total	Total	3729	4161	4865	5436	6086	6450	6188	5534
	M	53%	50%	49%	49%	48%	49%	47%	47%
	F	47%	50%	51%	51%	52%	51%	53%	53%
Bachelor	Total	1943	2207	2539	2892	3434	3562	3399	3455
	M	52%	50%	50%	48%	47%	49%	48%	47%
	F	48%	50%	50%	52%	53%	51%	52%	53%
Pre-Master	Total	1120	1252	1532	1651	1721	1889	1852	1244
	M	57%	57%	53%	53%	52%	49%	49%	52%
	F	43%	43%	47%	47%	48%	51%	51%	48%
Master	Total	666	702	794	893	931	999	937	835
	M	46%	40%	42%	44%	43%	46%	43%	42%
	F	54%	60%	58%	56%	57%	54%	57%	58%

Graduation = number of unenrolled students with degrees, survey period: academic year 2021–2022

Table 5.2.5 Diplomas

	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Bachelor's degree programs	1606	1405	1455	1492	1554	1776	2131	2171
Master's degree programs	2693	2626	2689	2816	3233	3431	3840	3760
Total initial degree programs	4299	4031	4144	4308	4787	5207	5971	5931
Postgraduate programs	8	30	70	98	101	85	93	90

Table 5.2.6 Diplomas by gender

		2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Bachelor's programs	Total	1606	1405	1455	1492	1554	1776	2131	2171
	M	49%	48%	49%	49%	48%	46%	43%	42%
	F	51%	52%	51%	51%	52%	54%	57%	58%
Master's programs	Total	2693	2626	2689	2816	3233	3431	3840	3760
	M	47%	47%	50%	50%	50%	48%	48%	48%
	F	53%	53%	50%	50%	50%	52%	52%	52%
Total initial programs	Total	4299	4031	4144	4308	4787	5207	5971	5931
	M	48%	47%	50%	49%	49%	48%	46%	46%
	F	52%	53%	50%	51%	51%	52%	54%	54%
Postgraduate programs	Total	8	30	70	98	101	85	93	90
	M	Not available	Not available	63%	58%	66%	67%	57%	54%
	F	Not available	Not available	37%	42%	34%	33%	43%	46%

Transfer, reference date October 1, 2022

Table 5.2.7 Master's intake by origin. Transfer = intake with educational origin Tilburg University Bachelor's or Pre-Master's

	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
Master intake	2209	2103	2193	2402	2505	3073	3116	2616
Of which Tilburg University Bachelor's degree	52%	48%	40%	36%	36%	40%	41%	44%
Of which Tilburg University pre-Master's degree.	15%	17%	23%	26%	26%	27%	28%	24%
Of which external	32%	35%	37%	38%	38%	33%	31%	32%

Table 5.2.8. Master's intake by origin and gender. Transfer = intake with educational origin Tilburg University Bachelor's or Pre-Master's degree

		2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
Master's intake.	Total	2209	2103	2193	2402	2505	3073	3116	2616
	M	49%	44%	47%	45%	47%	47%	44%	43%
	F	51%	56%	53%	55%	53%	53%	56%	57%
Of which Tilburg University Bachelor's degree	Total	1159	1009	882	861	910	1220	1287	1156
	M	53%	48%	50%	49%	53%	47%	47%	43%
Of which Tilburg University pre-Master's degree.	F	47%	52%	50%	51%	47%	53%	53%	57%
	Total	335	361	508	635	654	838	875	616
Of which external	M	42%	40%	50%	43%	46%	50%	41%	42%
	F	58%	60%	50%	57%	54%	50%	59%	58%
Of which external	Total	715	733	803	905	941	1015	954	844
	M	47%	41%	42%	44%	43%	46%	44%	42%
Of which external	F	53%	59%	58%	56%	57%	54%	56%	58%

◆ Staff:

- Reporting by FTE
- Reporting M/F
- University-level reporting
- Reference date: December 31, 2022

Inflow: we also report on this in the HR section

Table 5.2.9 Gender balance of inflow Tilburg University, as of December 31, 2022

Academic staff	F	57.5%
Academic staff	M	42.5%
Management and support staff	F	69.4%
Management and support staff	M	30.6%
Student assistant	F	66.0%
Student assistant	M	34.0%

Note. One speaks of inflow when a person has active employment in the current month but not in the previous month. Percentages represent the proportion of women/men among all inflow in the year 2022. The calculation is on an FTE basis.

Outflow: we also report on this in the HR section

Table 5.2.10 Gender balance outflow Tilburg University, as of December 31, 2022

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%

Note. One speaks of outflow when a person was actively employed in the previous month but not in the current month. Percentages represent the proportion of women/men among all outflow personnel in the year 2022. The calculation is on an FTE basis.

Promotion: there are no good definitions for promotions at either the national or institutional level. The already existing reporting on gender distribution in the various academic staff positions is used here.

Table 5.2.11 Share of women by academic staff position (UFO) within Tilburg University (in %), as of December 31, 2022.

Full professor	28%
Associate professor	32%
Assistant professor	48%
Lecturer	55%
Researcher	65%
PhD researcher	60%

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

Table 5.2.11 Share of women by academic staff position (UFO) within Tilburg University (in %), as of December 31, 2022.

Full professor	28%
Associate professor	32%
Assistant professor	48%
Lecturer	55%
Researcher	65%
PhD researcher	60%

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



6. Impact & Partnerships

6.1 Valuable (and value-based) partnerships

Tilburg University has many valuable (and value-based) collaborations. The focus of these is on interdisciplinary research themes on which the university will make additional efforts in the coming years. These are related to social challenges such as the sustainability transition, labor market, well-being & health, and widespread 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. Breakthroughs in scientific knowledge and social interventions arise when we search for new solutions in co-creation with various collaboration partners and from different disciplines.

Academic Collaborative Centers

2022 saw the start of the creation of university-wide academic collaborative centers. This is a form of work in which our researchers and students work with strategic partners in co-creation on solutions to social issues. Characteristic of these academic collaborative centers is a multi-year, interdisciplinary and co-created collaboration with external organizations, governments, and other knowledge institutions based on a shared ambition.

In 2022, the decision-making around these collaborative centers was completed and implementation started. In addition, twelve working sessions with external partners were organized last year for the various collaborative centers.

Digital Sciences for Society

Digital Sciences is a catalyst for the other impact themes but also of great importance to the entire university. Hence, it has become an integral part of the university's strategy in the form of the Digital Sciences for Society program. In 2022, the decision-making around this strategic line was completed and the implementation of the program started with, among other things, a call for research projects and an analysis of the existing degree programs within all Schools.

ENGAGE

In ENGAGE.EU European University, Tilburg University is working with six other European Social Sciences, Economics, and Humanities universities on the university of the future. Together, we strive for an integrated approach, in which education, research, and social significance are developed in connection. In 2022, many and various activities took place for our students and researchers, as well as for our professional learners.

The main impact related outcomes in 2022 are:

- ◆ organization of activities for a joint Grant desk, led by Tilburg University;
- ◆ development of a digital collaboration platform for researchers;
- ◆ organization of the Tilburg Expedition from the university-wide Academic Collaborative Center on Climate and Energy Transition in the summer of 2022; in the Expedition, 25 students from the partner universities came together for one week to find solutions to challenges brought in by social partners of the collaborative center;
- ◆ organization of several pilots under the ENGAGE Work Integrated Learning Program (the professional learning program).

MindLabs

MindLabs is a partnership of knowledge institutions, governments, companies, social institutions, and start-ups focused on the development of human centered AI. In 2022, eight new companies joined MindLabs, and two new projects started: DigiReal (including Tilburg University, Breda University of Applied Sciences, Fontys), funded by the European Union and “VVT and the opportunities of AI” (Fontys and Tilburg University together with a number of healthcare institutions), funded by the province of North Brabant. In May, MindLabs organized its Annual Event 2022, including a key note speech by Prof. Max Louwerse (TSHD) and several demonstrations by researchers, companies, and lecturers involved. MindLabs co-produced eight events with the Tilburg University Artificial Intelligence Special Interest Group (TAISIG), the AI research community within Tilburg University. 2022 was also marked by preparations for the move to MindLabs' new building in the Tilburg Spoorzone: Tilburg University will move into offices, lab spaces, and lecture halls in that building.

6.2 Impact in 2022

In addition to the university-wide academic collaborative centers and projects mentioned in Chapter 6.1, impact is also being worked on in other ways.

Entrepreneurship

IQONIC is Tilburg University's entrepreneurship program, it represents and supports all aspects of entrepreneurship within the university. The main activities in 2022 are:

- ◆ fourteen student start-ups in the incubator;
- ◆ business development interviews with 88 students and 53 researchers;
- ◆ 633 participants in the Global Entrepreneurship Week;
- ◆ 51 student teams participated in the Tilburg University Challenge;
- ◆ 30 PhD researchers participated in the impact training program.

Contract Management

In 2022, the contract managers provided support to researchers on 115 research contracts. In addition, the contract managers worked with the other organizational units involved to further develop and optimize the research grant support network with the implementation of a number of pilots.

Ecosystems

In 2022, the strategic line for systematic ecosystem design and management was decided. The ecosystem team provides support to our entire university organization, especially the administration, Schools, and interdisciplinary initiatives such as the university-wide academic collaborative centers. A first tangible outcome in 2022 will be the Higher Education Brabant Knowledge Pact.



7. Campus & Community

7.1 Human Resources

Tilburg University wants to be an inspiring community where our employees feel connected (sense of belonging). A community where you can work and learn in a safe environment with attention to well-being for our employees. Where you can develop your talents and strengthen your personal leadership. In 2022, to realize this, the strategic themes of Recognition & Rewards and Connected Leading were further concretized under the name Use (y)our Talents! Social safety, diversity, and inclusion and the implementation of the Dutch Occupational Disability (Employment Targets and Quotas) Act by creating participation jobs also have our attention, as well as community building and well-being. Encouraging sustainable employee behavior took shape in 2022 by preparing the new commuting scheme. To monitor our initiatives, our biennial employee monitor took place in (April/May) 2022.

Use (Y)our Talents!

The Recognition & Rewards and Connected Leading programs implement Tilburg University's broad vision on talent and leadership: Use (Y)our Talents! Our vision on leadership, called Connected Leading, supports the objectives of Recognition & Rewards.

Many employees and teams have been introduced to the Connected Leading philosophy in recent years and have started working from their strengths. In 2022, more than 300 employees participated in training or education based on Connected Leading. In a number of places within the university, working from strengths has been included in the annual Performance & Talent Development interviews between employees and managers. New initiatives are also being launched—as part of the 2022–2027 Strategy. In 2022, a start was made on developing a renewed leadership program based on the Connected Leading philosophy. This program focuses on values and also on the themes of social safety, well-being, and Recognition & Rewards. In addition, a project group worked on developing an appropriate methodology for Strategic Personnel Planning, and pilots were started.

For Recognition & Rewards, the priority in 2022 was the launch of the project differentiation and dynamization of academic careers. Schools will start working on the details in 2023. Tilburg University also signed the European Agreement on Reforming Research Assessment and committed itself to the agreements regarding putting quality at the heart of research assessment. This agreement also paves the way internationally for the transition we want to achieve with Recognition & Rewards.

Socially safe working environment

Tilburg University strives for a socially safe and inclusive learning and working environment in which everyone, regardless of origin, gender, orientation, creed, education, sex, age, or position, feels recognized and valued. Social safety is a key focus within our Weaving Minds & Characters: Strategy Towards 2027. From a clear vision of social safety, concrete plans have been described for the coming years. The awareness and attention to social safety thus takes a central place within Tilburg University in the coming years.

Additional attention is needed for the clarity of roles and division of tasks between the various officials involved in social security cases. The coordination and alignment between, among others, confidential counsellors, managers, the ombuds officer, and the integrity coordinator needs attention and improvement. The tension between transparency and individual privacy can also cause dilemmas in practice. These aspects will receive additional attention in the coming years in order to improve our approach and our safety network.

Diversity and inclusion remain a major focus as they did in previous years. In 2022, several actions have been further rolled out, and we see a positive trend in the number of female full professors (28%), associate professors (31%), and assistant professors (48%). However, this number is still far too low, and we are far from reaching the desired level. 2022 also saw the first preparatory steps to further broaden our approach to diversity and inclusion, including more attention to our students. To give employees insight into how to respond appropriately if you witness unwanted transgressive behavior, the Active Bystander training took place again. A training course was also organized to make subconscious bias recognizable. The training courses were again positively evaluated by the participants.

Participation Jobs

As a university, we are committed to providing opportunities for employees with different work abilities. In 2022, the focus was on creating jobs for highly skilled candidates with work disabilities to support the academic staff also with the goal of reducing the academic staff's workload.

In addition, investments were made in further stimulating and enthusing Schools and divisions to create jobs for the target group, in knowledge sharing, increasing support and in guidance/job coaching. There are also two job coaches working for Tilburg University through the municipality of Tilburg four days a week to support the guidance of both the candidate and the university.

Through our efforts, some 60 participation jobs have now been created, realizing 79% of our mandatory job quota. We are proud that in 2022 we scored in the top three universities in terms of job quota realization for the sixth consecutive year. Our ambition is to grow further to 90 participation jobs by 2025, in line with the statutory job quota government employers.

Monitoring the progress and results of the individual (external) job coaching programs needs to be improved. We do not yet have a sufficient idea of how many hours of job coaching an employee actually receives, what training/coaching goals the employee works on with the (campus) job coach, and whether the job coaching goes according to plan. Among other things, this hinders Tilburg University in being able to assess if the position is (or can be made) suitable for the employee, but also in understanding which skills and/or knowledge need additional attention or training (from the employee and/or employer side). This aspect will receive additional attention in the coming period in order to improve quality.

Community & employee well-being

Vital, healthy, and happy employees contribute to the realization of our shared organizational goals. Therefore, Tilburg University supports the well-being and sense of belonging of its employees. To measure work experience and satisfaction, we conducted an employee monitor in 2022. This revealed positive points. Among them were the way people work together, feeling appreciated, and confidence in the way the Department/unit is managed. Major negative points included workload, work stress, and work-life balance. Schools and Divisions began working with these results in late 2022. The causes of workload lie mainly in the demands placed on employees, especially unexpected additional tasks, the quantity of tasks, the combination of tasks, and peak workload. To address workload, the following strategic themes have been and are being addressed:

- ◆ Improving student-staff ratio (increase capacity).
- ◆ Use (Y)our Talents (connect university-wide projects, such as Connected Leading)
- ◆ Employee well-being (improve work-life balance, use of training courses)
- ◆ Untie and unburden (reduce administrative burden)
- ◆ Recognition & Rewards (differentiation and dynamization of academic careers and realistic allocation of time and professional development in the various domains).

In addition, in 2022, various facilities were offered and designed again, such as the Golden Rules, vitality programs, the deployment of the PhD psychologist and company counselor, an extensive range of training courses and coaching. A new service agreement has been concluded with occupational health and safety service *Zorg van de Zaak*. In addition, we offer an extensive sports program, a Workwalk for walking meetings, and workplace advice. In 2022, employees hired during the coronavirus period were invited to a campus tour led by the university's historian. Because of the great enthusiasm, these walks were also offered to employees already employed.

With regard to the health-related absenteeism rate, there is an upward trend compared to previous years (2022: 3.69%). The increase can be seen in both academic staff and support staff. However, the increase in absenteeism in 2021 is still lower than the national average, which was 4.9% (source: CBS), and below the level of the entire education sector in 2021, which was 4.8% (source: CBS). Absenteeism management at the various levels is sufficiently secured within the organization and done in cooperation with the occupational health and safety service since regular consultation takes place between management, HR, and the occupational health and safety service. Absenteeism and vitality will continue to be a topic for managers and HR in the coming year.

Sustainability

To keep our environment livable, we must sharply reduce greenhouse gas emissions and prevent pollution of air, water, and soil. In our Strategy, we have agreed to take our responsibility in a courageous and caring manner. A tightened policy on foreign business travel was already in place. Our commitment has been greatly expanded by now fully committing to more sustainable travel behavior regarding our way of commuting. We can reduce the emissions and pollution caused by travel movements by shortening journey lengths (living closer to work), opting for sustainable forms of transport, and working in hybrid mode. However, we want to ensure a vital work community where we continue to meet each other sufficiently.

To support colleagues in more sustainable travel behavior, we looked at ways to extend schemes in 2022. For example, we examined how to make not only commuting by public transport but also cycling (travel, purchase, parking facilities) and walking more attractive. This includes moving to a residence close to the university. This has resulted in the sustainable commuting scheme that went into effect as of January 1, 2023. Employees have a choice of public transportation reimbursement through an NS Business Card/OV card or a bicycle and walking allowance. There is a transitional arrangement for employees or target groups who cannot or not yet immediately switch to a more sustainable mode of commuting.

Moreover, 2022 was the year of the return to campus after the coronavirus period, marking the real start of hybrid working. Hybrid working means working place and partly time independent while maintaining a sense of community. Reinforcing and securing the quality of work remains paramount. As a university, we provide the basic conditions for hybrid working, such as ergonomic (home office), flexible workstations, and (technical) meeting facilities. In the employee monitor (May 2022), 43% of employees (academic staff: 28% and support and management staff: 57%) indicated that they have made arrangements to work (partly) from home. On average, employees work 46% of their time from home (academic staff: 50% and support and management staff: 44%). Employees indicate that the possibility of hybrid working contributes (very) positively to their work-life balance. Hybrid working is not only in line with modern business practices but also contributes positively to the reduction of commuting and the CO₂ footprint. However, it also creates a problem in connecting with each other and enabling spontaneous (and informal) meetings.

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

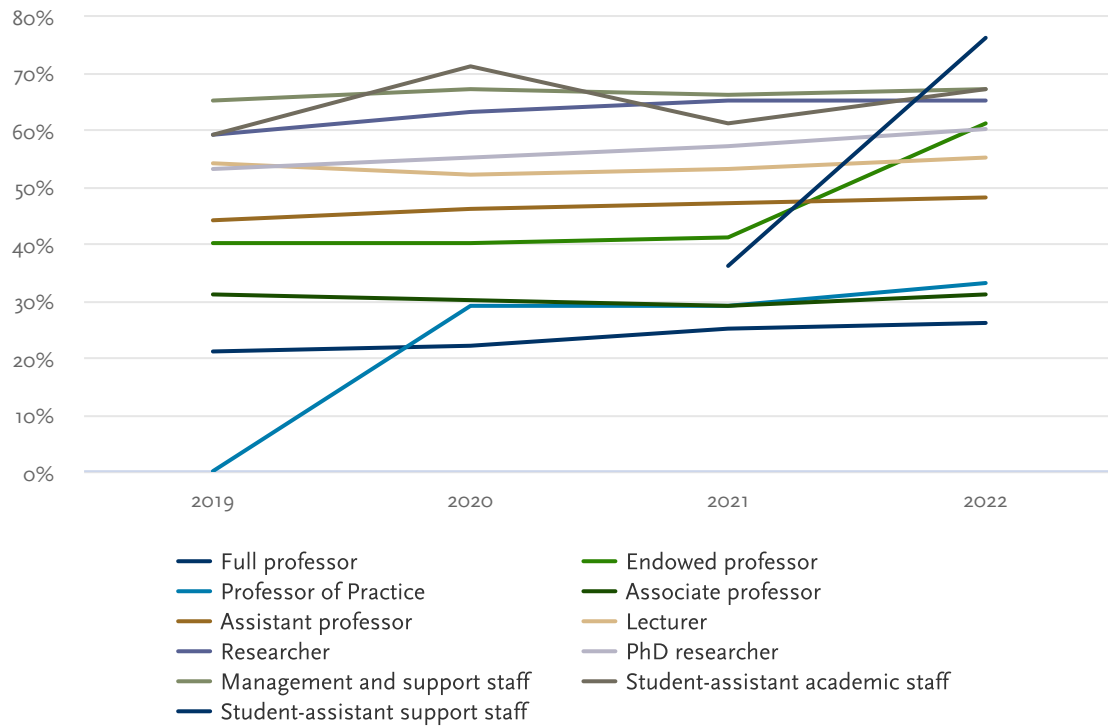
	2019		2020		2021		2022	
Academic staff	1,045.1	57%	1,084.2	57%	1,102.3	56%	1,159.4	55%
Management and support staff	728.9	40%	772.0	40%	819.3	41%	880.4	42%
Student-Assistant	47.6	3%	54.2	3%	54.6	3%	60.5	3%
Total	1,821.6	100%	1,910.4	100%	1,976.2	100%	2,100.3	100%
Total personnel charges (in million €).	164.0		175.0		187.0		202.0	

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

		2019		2020		2021		2022	
Academic staff	Full professor	161.6	15%	151.6	14%	144.5	13%	143.2	12%
	Endowed professor	13.4	1%	10.2	1%	9.9	1%	15.8	1%
	Professor of practice	0.7	0%	0.7	0%	0.7	0%	0.6	0%
	Associate professor	101.0	10%	109.2	10%	114.3	10%	129.7	11%
	Assistant professor	246.5	24%	270.7	25%	275.8	25%	320.1	28%
	Lecturer	123.5	12%	147.8	14%	197.2	18%	203.0	18%
	Researcher	99.4	9%	102.9	9%	88.9	8%	87.7	8%
	PhD researcher	299.1	29%	291.2	27%	271.2	25%	259.4	22%
			1,045.1	100%	1,084.2	100%	1,102.3	100%	1,159.4
Management and support staff	Management and support staff	728.9	100%	772.0	100%	819.3	100%	880.4	100%
		728.9	100%	772.0	100%	819.3	100%	880.4	100%
Student-Assistant	Student assistant academic staff	47.6	100%	54.2	100%	53.2	97%	51.5	85%
	Student assistant management and support staff					1.4	3%	9.0	15%
		47.6	100%	54.2	100%	54.6	100%	60.5	100%
Total		1,821.6	100%	1,910.4	100%	1,976.2	100%	2,100.3	100%

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

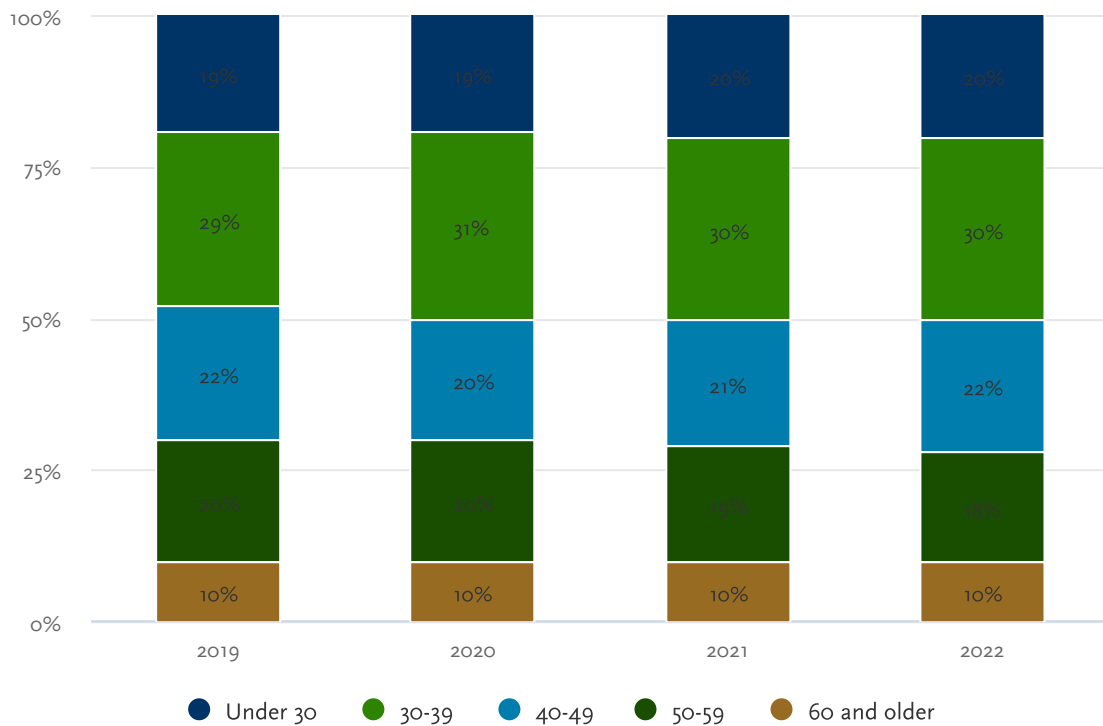
Figure 7.2.1 Share of women by position within Tilburg University (in %), as of December 31.



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

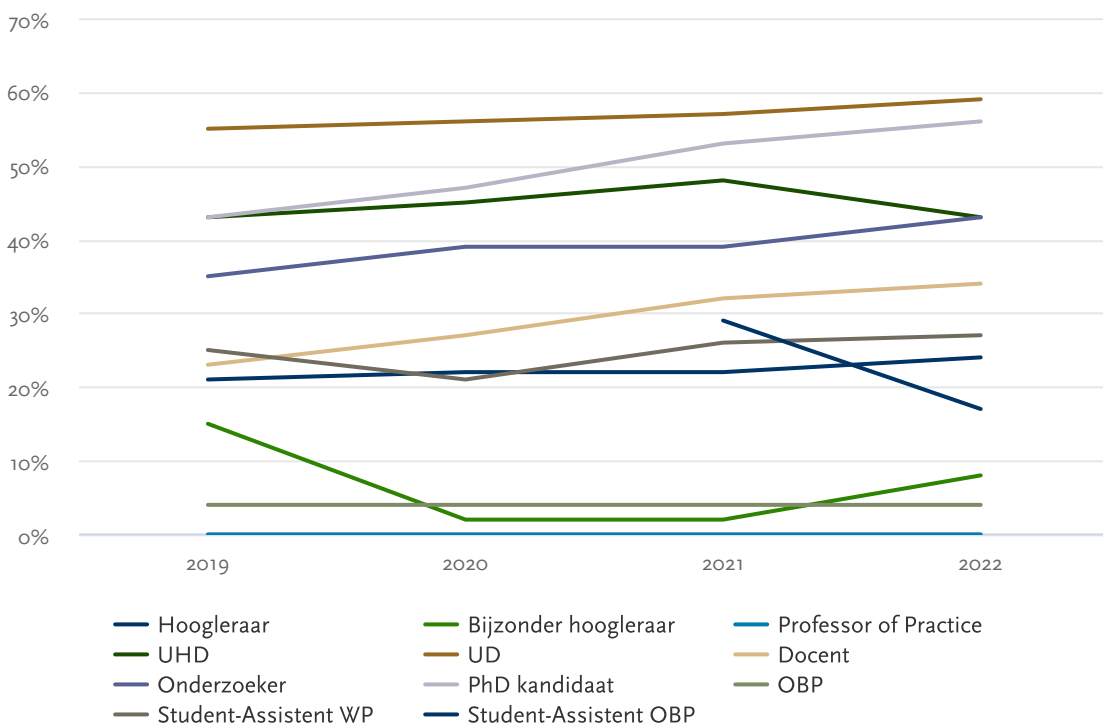
For almost all scientific positions, the proportion of women has grown in recent years. Among PhD researchers, 60% are women. Among full professors, 26% are women. The higher up the academic ladder, the smaller the share of women. Within the framework of Diversity & Inclusion, steps are being taken to promote the share of women across the board, with specific attention to the number of female associate and full professors.

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



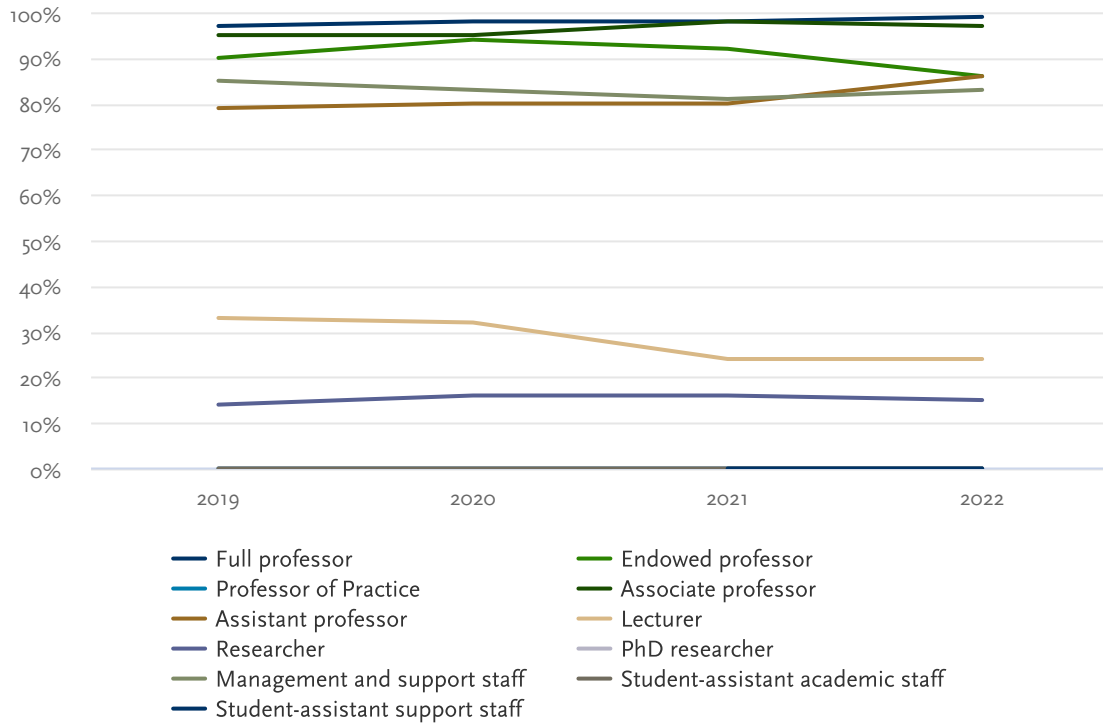
Note. Staff includes academic staff, support and management staff, and student assistants. Percentage calculated on FTE basis.

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



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

Figure 7.2.4 Share of permanent employment contracts by position within Tilburg University (in %), as of December 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 full professor (97% in 2019; 99% in 2022) and associate professor (95% in 2019; 97% in 2022) as well as within the support and management staff (85% in 2019; 83% in 2022), we see that the share of permanent contracts has remained fairly the same over the past four years. The share of assistant professors with permanent contracts increased by 6% last year compared to 2021.

Within the lecturer and researcher job groups, we see relatively more temporary employment contracts. The share of lecturers with permanent contracts has decreased over the past four years (33% in 2019; 24% in 2022). The share of researchers on permanent contracts has remained fairly constant over the past four years (14% in 2019; 15% in 2022). The temporary workforce of lecturers and researchers is an important point of attention, partly in relation to the Collective Labour Agreement. We make agreements with the Schools and the University Labor Representation Board about the temporary workforce.

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

	2019		2020		2021		2022	
	Inflow	% Inflow	% Inflow	% Inflow	% Inflow	% Inflow	% Inflow	% Inflow
Academic staff	165.5	16%	208.9	19%	189.4	17%	227.0	20%
Management and support staff	91.2	13%	115.4	15%	122.3	15%	146.1	17%
Student-Assistant	62.3	131%	74.0	137%	77.1	141%	85.2	141%
Total	319.0	18%	398.3	21%	388.8	20%	458.4	22%

Note. One speaks of inflow when a person has active employment in the current month but not in the previous month. The inflow rates are expressed as a percentage of the total number of persons in the same category (academic staff, support staff, and SA) 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.

		2019		2020		2021		2022	
		Inflow	% Inflow	% Inflow	% Inflow	% Inflow	% Inflow	% Inflow	% Inflow
Academic staff	Full professor	5.8	4%	3.1	2%	2.7	2%	6.4	4%
	Endowed professor	0.0	0%	0.0	0%	0.4	4%	1.0	6%
	Professor of practice	0.2	29%	0.2	29%	0.0	0%	0.0	0%
	Associate professor	3.2	3%	4.2	4%	3.8	3%	4.2	3%
	Assistant professor	28.1	11%	50.2	19%	33.1	12%	54.0	17%
	Lecturer	40.1	33%	39.2	27%	79.5	40%	57.0	28%
	Researcher	35.2	35%	51.7	50%	29.6	33%	37.1	42%
	PhD researcher	53.0	18%	60.4	21%	40.3	15%	67.4	26%
			165.5	16%	208.9	19%	189.4	17%	227.0
Management and support staff	Management and support staff	91.2	13%	115.4	15%	122.3	15%	146.1	17%
		91.2	13%	115.4	15%	122.3	15%	146.1	17%
Student-Assistant	Student assistant academic staff	62.3	131%	74.0	137%	75.7	142%	74.2	144%
	Student assistant management and support staff					1.4	100%	11.1	123%
		62.3	131%	74.0	137%	77.1	141%	85.2	141%
Total		319.0	18%	398.3	21%	388.8	20%	458.4	22%

Note. 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.

	2019		2020		2021		2022	
	Outflow	%	Outflow	%	Outflow	%	Outflow	%
Academic staff	166.4	16%	167.0	15%	165.2	15%	132.9	12%
Management and support staff	61.7	9%	78.0	10%	93.0	11%	87.0	10%
Student-Assistant	63.6	134%	65.3	121%	76.7	141%	85.3	141%
Total	291.7	16%	310.3	16%	334.9	17%	305.3	15%

Note. One speaks of outflow when a person had active employment in the previous month but not in the current month. The outflow rates are expressed as a percentage of the total number of persons in the same category (academic staff, support staff, and SA) 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.

		2019		2020		2021		2022	
		Outflow	%	Outflow	%	Outflow	%	Outflow	%
Academic staff	Full professor	11.4	7%	15.6	10%	10.3	7%	6.9	5%
	Endowed professor	2.4	18%	0.0	0%	0.2	2%	0.2	1%
	Professor of practice	0.0	0%	0.2	29%	0.0	0%	0.1	17%
	Associate professor	6.7	7%	9.0	8%	10.2	9%	5.0	4%
	Assistant professor	23.7	10%	18.9	7%	23.8	9%	16.4	5%
	Lecturer	29.0	24%	32.0	22%	34.6	18%	43.8	22%
	Researcher	32.4	33%	41.1	40%	36.0	41%	24.5	28%
	PhD researcher	60.9	20%	50.3	17%	50.2	19%	36.2	14%
		166.4	16%	167.0	15%	165.2	15%	132.9	12%
Management and support staff	Management and support staff	61.7	9%	78.0	10%	93.0	11%	87.0	10%
		61.7	9%	78.0	10%	93.0	11%	87.0	10%
Student Assistant	Student assistant academic staff	63.6	134%	65.3	121%	76.7	144%	78.8	153%
	Student assistant management and support staff					0.0	0%	6.5	72%
		63.6	134%	65.3	121%	76.7	141%	85.3	141%
Total	291.7	16%	310.3	16%	334.9	17%	305.3	15%	

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

In 2022, the inflow rate is well above the outflow rate. This is particularly reflected in the assistant professor and PhD researcher job categories. This is partly the effect of investments in the Sector Plans.

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 researchers and lecturers is ongoing. Growing attention is paid to recruitment and retention of (female) staff.

7.3 Facility management

Campus

In 2022, we jointly established the new Campus Strategy; a positive process with broad input from various bodies. Our Tilburg campus now extends to the Spoorzone. Together with the municipality, the Knowledge Quarter area vision was drawn up. This vision describes the future picture of the area between the Warandebos and the Ringbaan West. A picture in which our university plays an explicit role. Not only through new building and renovation on the Warandelaan but also the expansion and renewal of the Sports Center in the Reitse Campus, the redevelopment of Meerkoldreef, and the realization of student housing.

In our new campus strategy, we choose to be progressive in sustainability and circularity. A construction method that we will expand in the coming years and will become a pillar of our new strategy for buildings and sites. We started in 2022 with the construction of the new education building (Marga Klompé Building), which will be realized entirely according to the principles of circularity. Unfortunately, it was not possible to get the Daf Technology Lab up and running in 2022, we aim to open it in 2023.

A development that still prevailed in 2022 was the scarcity of raw materials and workforce in the construction market: high prices, personnel shortages, and long delivery times. This development is expected to continue for some time and requires us to look critically at the future and how we will develop and realize our real estate projects.

Catering services

Unfortunately, at the beginning of 2022, due to the coronavirus situation that was ongoing at the time, services could not be delivered at full strength. As the year progressed, the situation improved, and we can now say that we have made great leaps in terms of sustainability. About 70% of the meals and banqueting sold are vegetarian by the end of 2022. Customer satisfaction is high, and the products are well appreciated. Price increases are unfortunately substantial due to rising ingredient costs.

Sports, exercise, and well-being

A survey of the student population and users of our sports facilities was conducted in 2021. The plan is to renovate and expand these facilities due to the high pressure on these facilities. The survey had a high response rate, making it representative of the entire university community. The results have been discussed with the Executive Board and parties of the participation body and provide the input for the desired program, the location of the new to be developed sports building and the membership fees that people are willing to pay. A solid volume is required to accommodate all the wants and needs. A third sports hall, double the amount of fitness, a swimming pool, cross-fit, and padel possibilities. We are also investigating what other well-being facilities can logically be included here. Therefore, in 2022, we mutually determined that we would leave the old location of the current Sports Center for new construction on another site. That spot will give us more room to properly plan the new building program. This was a positive process in 2022 in which we see a very strong commitment and a lot of enthusiasm. New facilities and a broadening of the range of activities offered will make us competitive again with other universities. Where possible, we are expanding our range to include other health and

well-being facilities in order to open a multidisciplinary health center. We are temporarily expanding at the existing location, and in the meantime, we are working on the new site together with the municipality so that we can quickly start the permanent new building there. We are doing this in combination with a substantial task for expansion in student housing. Together with the field associations, we are also investigating where new locations can be found with added value, in cooperation with public associations, among others.

Student Housing

Tilburg is unfortunately still struggling with a housing problem, as are all Dutch university cities. For this reason, the university was forced to sharply formulate its communication to prospective students, asking them not to travel to Tilburg before finding housing. This message was already communicated to prospective students back in June.

In 2022, we saw that the municipality, after putting a significant amount of energy in it in recent years, was now also taking a firmer approach to the issue. We were aiming for an expansion of the housing assignment in the covenant, but we saw that developments were not moving fast enough. We remained dependent on vacant land positions or buildings in the city and willingness on the part of the municipality to license them for conversion to student housing. As of September 1, 2022, room rental permits were issued again.

In the 2022 campus vision, we designated two of our own land holdings for student housing. We give these a good chance because we can be more firmly in control ourselves because of ownership. Again, we are still dependent on the municipality, but the fundamental attitude is positive. We saw an expansion of 96 units in 2022 and a focus on other initiatives, such as the landlady/lord initiative, room exchange, and temporary housing. Tilburg University has set a goal of creating an additional supply of 2,850–3,500 good quality but affordable housing units by 2025. In 2022, 423 additional housing units became available, and several new projects were further developed. Hard work is underway to achieve this goal, but it represents a major challenge.

7.4 Digitalization

Whereas 2021 was all about scaling up improved or new IT facilities for working from home, 2022 was all about securing and further optimizing our services. The IT organization continued to invest in managing and securing workstations and supporting blended conferencing. Further habituation to working from home and the blended education situation ensued. This was visible in a significant decrease (20%) in the number of requests for support at the help desk (2022: 28,600 requests for support).

For several years, Tilburg University has been running a dedicated program to improve IT security. As threats from the outside world continue to increase, it is also necessary to take increasingly far-reaching measures to ensure our security. On the one hand, these are technical measures, for example aimed at further access security. On the other hand, this concerns awareness among employees and students. Promotional campaigns helped raise awareness of information security among our employees and students. This topic is—also in the coming years—high on Tilburg University's priority list.

The IT organization made a major contribution to several renovations and the establishment of a new sustainable data center. The contribution to setting up audiovisual support for blended education was also substantial.

In addition to the aforementioned projects and substantiating our services, 2022 also saw the first steps in changing the organizational model by means of domain managers for the digitalization agendas of education, research, and business operations.

In 2022, further efforts were made regarding the strategy, course, and direction in relation to digitalization of education, research, and business operations. In other areas, such as organizational structure, technology choices, policies, processes and procedures, and leadership, the first steps were taken in relation to the Library & IT Services Division.

Education support

IT infrastructure supports blended education in an increasing number of ways. Deploying solutions that enable blended education allows for more optimal use of blended education. Part of this is providing an increasing number of knowledge clips and podcasts.

Research support

2022 is the year of the establishment of the Tilburg University Digital Competence Center. Supported by an *NWO* grant, we are building the optimal digital research environment to fully facilitate and support our university's cutting-edge research. For example, we organized an R course for PhD researchers, supported the first researchers with their digitalization issues in an interdisciplinary team of specialists, and sought a national connection in themes such as data management and research software engineering. The already existing infrastructure also received due attention. Together with researchers, we worked on the further development of our research registration system, launched new services for our data management infrastructure, and ensured that open publishing became even easier. We also launched the spearhead Research Infrastructure in 2022.

Library

On September 5, 2022, the Tilburg University Library officially reopened after a thorough renovation. This included 120 additional study spaces, hybrid workspaces, and workstations for users with visual impairments. Campus poet Trijntje van de Wouw wrote a beautiful poem for the occasion, which was given a special place within the library. The library is now once again a vibrant environment where students can meet and also study in peace and quiet, and it is a place where we welcome between 600 and 900 visitors every day. The Brabant Collection acquired the Schellens photograph collection, a wonderful addition to the existing photograph collections of other Brabant photographers. Tilburg University Library received a large donation from emeritus Prof. Alting von Geusau in the field of international relations, part of which was included by Academic Heritage. In addition, part of the historical children's book collection of Buijnsters-Smets has been digitized and is now available online.

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. More information can be found on the website [Conduct and integrity | Tilburg University](#).

Education complaints, objections, and appeals

Complaints regarding education can be submitted to the Central Disputes and Complaints Desk (CLGK). Objections and appeals related to education can be submitted—depending on the subject—to the Objections and Appeals Advisory Committee (CABB) or the Examination Appeals Board (CBE). The CABB issues a recommendation to the CBE, which makes a decision after receiving the recommendation. The CBE issues a ruling. Following a decision by the Executive Board or a ruling by the Examination Appeals Board, a student may appeal to the Higher Education Appeals Tribunal. The Administrative Jurisdiction Division of the Council of State took over the role of the Higher Education Appeals Tribunal as of January 1, 2023.

Employee disputes

For the purpose of resolving disputes between employees and the university, there is an Employee Disputes Committee.

Signals and complaints behavior and integrity

Students, employees, and third parties can discuss signals and possible complaints about the behavior and integrity of students and employees with the confidential advisors for undesirable behavior, the confidential advisor for PhD researchers, and the confidential advisor on scientific integrity. The Executive Board decides on the merits of complaints about undesirable behavior or scientific integrity after prior advice by the Complaints Committee for Aberrant Behavior and the Research Integrity Committee (CWI), respectively.

Employee ombuds officer

In 2022, the necessary steps were taken to extend the position of the employee ombuds officer, effective February 1, 2023. This position will be filled by Ms. Myriam Nijssen. The ombuds officer advises the Executive Board on undesirable patterns in the area of social safety. Besides giving solicited and unsolicited advice, the ombuds officer can also provide mediation in conflict situations and handle complaints.

Social safety policy

In 2022, the Executive Board commissioned a comprehensive analysis of the current integrity system within Tilburg University. Important sub-questions for this system analysis focused on the cooperation between the various components of the system, the identification of gaps or overlaps between the various components, and the scope for further development. The results of this advice were used in the formulation of the strategic social safety policy and were shared with the University Council.

Central Disputes and Complaints Desk for student

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 the Directors of Divisions and Heads of Education Support Teams; handling of appeals and objections is done by the CBE and the CABB. The Complaints Desk is managed by the deans of students (Academic Services) and the appeals and objections desk by Legal Affairs (Executive Services).

The Complaint Desk can be reached at [Central Complaints Desk | Tilburg University](#). 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 101 complaints in 2022, a decrease of 17 from 2021. The decrease in complaints, particularly the number of complaints about examinations, is directly related to the government's phasing out of the coronavirus restrictions and the accompanying return to on-campus examinations. There are no notable shifts in the topics of complaints in the past year compared to previous years. In the COVID-19 period, there were obviously many complaints about policies related to this (examinations, policies related to activities on campus versus online, and face mask policies). The aftermath of this was still visible in 2022. Over the course of the year, such complaints were no longer an issue.

Table 7.5.1 Number of complaints Central Disputes and Complaints Desk

	2021	2022
Complaints about / handled by	41	37
TSHD	9	6
TST	0	0
TLS	7	23
TSB	22	7
FS	4	1
LIS	2	1
AS	33	24
F&C	0	2
Total	118	101

Complaints by category are listed below.

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

Complaint subcategory	TiSEM	TSHD	TLS	TSB	Total
Education		4			4
COVID-19 education				1	1
Didactic skill lecturer				1	1
Supervision lecturer			1		1
Educational organization				3	3

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	8			1	1	10
Planning and organization	2			1	11	14
Assessment (content)	11	1	11	1		24
Level (representativeness)	7		2			9
COVID-19 examination				1		1

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

Subcategory complaint	TiSEM	TSHD	TLS	TSB	Total
Supervision		1	1		3
Assessment				1	1
Admission		1			1

Table 7.5.2.4 Substantive characterization of complaints other (absolute numbers)

Main category of complaint	Subcategory complaint	TiSEM	TSHD	TLS	TSB	F&C	FS	SA	LIS	AS education	Student Desk	Total
Miscellaneous	Miscellaneous	2		2							3	7
Miscellaneous	Enrollment and tuition fees		2		1	2		6			1	12
Examination Board	Decisions and procedures			1	1	1						4
Employees Tilburg University	Conduct, service	1					1				1	4
Facilities Tilburg University	Capacity, quality and functioning of general facilities								1		1	2

19 complaints were considered (19%) (more or less) justified, 47 complaints (47%) were unfounded, withdrawn or not filed in the right place. The latter usually involved an appeal against a decision of the Examination Board. The remaining 35 complaints (35%) were about misunderstandings or dissatisfaction with a situation or policy choice, about which an explanation was given by the person handling the complaint.

Table 7.5.3 Outcome of processing (absolute numbers).

Complaint processing 2022	TiSEM	TSHD	TLS	TSB	F&C	FS	SA	LIS	AS education	Examination organization	Student Desk	Total
Complaint founded: problem not (yet) solved, being worked on	1		2	3					2		1	9
Complaint founded: problem solved, student's wishes met	2	1	1	1	1				1		1	9
Complaint partly founded, partly unfounded, measures taken proportionally											1	1
Complaint withdrawn	2							3				6
Complaint unfounded, no further action	24	3	1	2				2				32
Complainant referred to other body (including objection/appeal)	1	2	3	1					1		1	9
Text and explanation given	7		16		1	1	1	1	1		7	35

About half of the complaints are settled within three weeks, after hearing the parties involved. The persistence of processing complaints beyond six weeks is caused by the Examination Boards being busy in connection with COVID-19 and online examinations. As a result, complaints that were actually appeals were processed later.

Table 7.5.4 Duration of complaint processing

Processing	2021	2022
within 6 weeks	101	62
after 6 weeks	17	39
Total	118	101
Processed within 6 weeks	0.86	0.62

Examination Appeals Board

Pursuant to the Higher Education and Research Act (HERA), students may lodge an appeal with the 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 chairperson of the CBE during sessions. One new chair was appointed in 2022. The chairs also serve as chairpersons of the Complaints Committee for Aberrant Behavior, the CABB, and the Employee Disputes Committee. The CBE is supported by the Legal Affairs unit. The rulings of the CBE can be viewed on its [website](#).

The number of appeals filed with the CBE decreased sharply after the peak year of 2021 (caused by COVID-19) from 306 to 172 appeals filed. However, the number of appeals in which the CBE finally ruled increased to 36 rulings in 2022 (2021: 34, 2020: 28). In 3 of the 36 rulings, the CBE ruled that the student's appeal was well-founded. This means that 8% of the appeals on which the CBE ruled were upheld (2021: 29%, 2020: 21%). The increase in the number of cases requiring a ruling will be evaluated in 2023. Experience is that the trend of more complex appeals and (legal) 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)

Total	Forwarded	Amicable settlement	Repealed	In progress	Decision
306					6 Total - 34 Founded - 10 Unfounded - 23 Inadmissible - 1
2022					
Total	Forwarded	Amicable settlement	Repealed	In progress	Decision
172	20				16 Total – 36 Founded - 3 Unfounded – 32 Inadmissible – 1

Table 7.5.6 Examination Appeals Board decisions by subject matter

Subject of Examination Appeals Board decision	2021	2022
Additional conditions for graduation	0	0
Bachelor's program	0	1
Assessment examination	4	5
Assessment of thesis	0	1
Binding study advice	2	9
Additional examination opportunity	7	6
Fraud/examination irregularities	18	9
Admission to program	1	1
Exemption	2	4
Total	34	36

Objections and Appeals Advisory Committee on.

If a student disagrees with a decision made by or on behalf of the Executive Board, 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 Executive Board on these objections. The *CABB* consists of student and lecturer members and three independent chairpersons who take on the role of chairperson on a rotating basis during sessions. These chairpersons also serve as chairpersons of the Complaints Committee for Aberrant Behavior, the *CBE*, and the Employee Disputes Committee. The *CABB* is supported by the Legal Affairs unit.

A total of 13 objections were filed in 2022 (2021: 15, 2020: 17). 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*)

Total	Forwarded	Amicable settlement	Repealed	In progress	Advice <i>CABB</i>	Decision EB
15		2	3	9	0 Total - 1 Founded - 1	Total - 1 Founded - 2
2022						
Total	Forwarded	Amicable settlement	Repealed	In progress	Advice <i>CABB</i>	Decision EB
13		1	0	8	2 Total - 2 Founded - 1	Total - 3 Founded - 1

The objection on which the *CABB* issued an opinion in 2021—and on which the Executive Board subsequently issued a decision—related to admission to a Bachelor's program. The objections on which the *CABB* issued opinions in 2022—and on which the Executive Board subsequently issued a decision—related to admission to a Bachelor's program and tuition fees that were due.

Higher Education Appeals Tribunal

A student who disagrees with a decision of the *CBE* or the Executive Board after advice from the *CABB* could appeal it to the *CBHO* until December 2022. The rulings of the *CBHO* can be viewed on the [website of the CBHO](#) (in Dutch). From January 2023, the appeals will be heard by the Administrative Jurisdiction Division of the Council of State.

In 2022, one Tilburg University student filed two appeals with the *CBHO*. One of these appeals was upheld by the *CBHO* on December 28, 2022. The second appeal is now pending before the Administrative Jurisdiction Division of the Council of State. In 2021, no Tilburg University students filed an appeal with the *CBHO*.

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 Executive Board on the merits and treatment of a complaint. The members of the Complaints Committee for Aberrant Behavior are appointed by the Executive Board. 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 for Aberrant Behavior in 2022 by an employee (2021: 0; 2020: 2). This employee withdrew this complaint on their own initiative.

Employee Disputes Committee Tilburg University

An employee or former employee who has a difference of opinion/insight about 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 Executive Board upon request.

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

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

Research Integrity Committee

The person who suspects that scientific integrity has been violated may discuss a complaint confidentially with the confidential advisor for scientific integrity or submit it to the Executive Board or the Research Integrity Committee (CWI). The CWI ensures a careful procedure for evaluating a complaint and advises the Executive Board. The members of the CWI come from all Tilburg University Schools. 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 chair of the CWI is Ms. Prof. A.J.C. de Moor-van Vugt. The confidential advisor for scientific integrity is Prof. W.J.M. van Genugten.

In 2022, the Executive Board ruled definitively on three related complaints filed in 2020. Furthermore, in 2022, the Executive Board ruled definitively on one complaint filed in 2021 after receiving an opinion from The Netherlands Board on Research Integrity (LOWI) in 2022.

In 2022, the CWI received four complaints. In one of these complaints, the CWI advised the Executive Board, the Executive Board took an initial decision and then one of the defendants requested the LOWI to give further advice in 2022. This LOWI opinion is expected to be issued in 2023 after which the Executive Board can make a final decision. In the second complaint, the CWI advised the Executive Board in 2022 and the complaint is still pending before the Executive Board. The third and fourth complaints were still pending before the CWI in 2022.



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 operating results for 2022 are presented below and compared to the previous year's budget and realization.

Table 8.1 The operating result in outline (in €1,000)

	2022	Budget 2022	Difference 2022	2021
Revenues				
Government contributions	196,694	191,120	5,574	173,152
Statutory tuition / course / examination fees	33,135	32,724	411	36,086
Revenues from work commissioned by third parties	50,826	53,972	-3,146	49,037
Other Revenues	10,641	10,377	264	10,220
Total Revenues	291,296	288,193	3,103	268,496
Charges				
Personnel costs	214,906	219,020	-4,114	199,640
Other Charges	69,815	72,060	-2,245	61,873
Total charges	284,721	291,080	-6,359	261,514
Balance of Revenues and Charges				
Balance of financial revenues and Charges	6,575	-2,887	9,462	6,982
Taxes	-24	-411	387	-2,552
Taxes	147	-	147	244
Result of participating interests	4	-	4	-6
Result third party share	-84	9	-93	-62
Operating result	6,324	-3,289	9,613	4,117

Tilburg University closed 2022 with a consolidated surplus of €6.3 million against -/ - €3.3 million budgeted.

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

Government contribution

- ◆ Tilburg University received additional compensation in 2022 through the government contribution for loss of revenues following the introduction of the halving the tuition fees for first-year Bachelor's students (€3.0 million). This after external research showed that Tilburg University had been insufficiently compensated due to its growth in recent years.

- ◆ In July 2022, the Administrative Agreement was concluded between universities and the OCW, which resulted in an additional government contribution. Tilburg University received funds for the Sector Plans and starter and incentive grants as a result. The allocation of Sector Plan funds and starter and incentive grants is not normative, which means that the unspent portion of these revenues may be placed on the balance sheet and, therefore, has no impact on the result. At the end of 2022, €11.3 million of the government contribution received has been placed on the balance sheet.

Tuition fees

- ◆ Revenues from tuition fees are almost in line with the budget. The limited plus on this item is related to higher revenues from institutional tuition fees, due to a higher intake of non-EEA students than anticipated in the budget.

Revenues on behalf of third parties

- ◆ Schools indicate that the tight labor market also affects externally funded research projects. As a result, projects start later or are delayed. This translates into lower revenues.

Personnel expenses

- ◆ The picture in terms of personnel expenses is mixed. On the one hand, there is an increase in expenses as a result of the Collective Labour Agreement (CLA) concluded. On the other hand, Schools and Divisions are facing outflow and vacancies that have been open longer and/or are more difficult to fill. On balance, the academic staff workforce increased by 55 FTEs in 2022. In 2021, it was 18 FTEs on balance. Of the 195 academic staff vacancies in 2022, 44 were not (yet) filled; by comparison, in 2021, 168 academic staff vacancies were posted of which 20 could not be filled. This confirms the observation that the labor market has become tighter. At an overall level, this translates into lower personnel expenses than budgeted.

Depreciation

- ◆ Depreciation charges are lower than budgeted. This is mainly due to lower investment amounts for recently activated projects and delays in some ongoing projects, as a result of which they were no longer activated in 2022 and no depreciation charges were realized for these.

Other charges

- ◆ Compared to the budget, other charges were lower. The not fully realized utilization of the Decentralized Employment Conditions Funding for at Board Positions is part of the explanation. Completion of part of the budgeted spending was to follow after adoption of the new Strategy and was ultimately not adopted by the Labor Representation Board until July 2022, so underspending could not be avoided. Underspending in the realization of the strategic projects is additionally part of the explanation.

The operating result for 2022 arrived at a surplus of €6.3 million (2021: €4.1 million). Adjusted for special items, the result is €3.3 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 (in €)

	2022	2021
Result of financial statements	6,324,046	4,117,324
Interest charges accelerated repayment of long-term loans		1,467,998
NPO resources for compensation student growth		-6,167,000
Impact COVID-19		-570,000
Compensation for halving tuition fees 1st year students in higher education	-3,014,000	-
	<u>3,310,046</u>	<u>-1,151,678</u>

The following table shows the balance sheet development in 2022:

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

Assets	Dec. 31, 2022	Dec. 31, 2021
Fixed assets		
Intangible fixed assets	1,272	1,627
Tangible fixed assets	152,256	153,209
Financial fixed assets	1,507	1,541
Total Fixed assets	<u>155,035</u>	<u>156,377</u>
Current assets		
Receivables	21,729	20,579
Liquid assets	98,091	66,512
Total Current Assets	<u>119,820</u>	<u>87,091</u>
Total Assets	<u>274,854</u>	<u>243,468</u>
Liabilities		
Group equity	149,535	143,219
Third-party share	792	707
Total Equity	<u>150,327</u>	<u>143,927</u>
Facilities	7,702	7,782
Current Liabilities	<u>116,826</u>	<u>91,759</u>
Total liabilities	<u>274,854</u>	<u>243,468</u>

- ◆ Intangible fixed assets relate to goodwill on TIAS's acquisition of Nimbas Business School; this will be depreciated on a straight-line basis up to and including 2026. The goodwill is assessed annually through an impairment test.

- ◆ Tangible fixed assets relate to buildings, grounds, site furnishings, and inventory and equipment. In 2022, an investment of €13.7 million is offset by depreciation of €14.7 million, resulting in a book value of €152.3 million at year-end.
- ◆ The financial fixed assets concern only fixed-interest bonds. Due to revaluation, the value decreased by €38K. No bonds were purchased or sold. All Tilburg University investments comply with the OCW's Investment, Borrowing, and Derivatives Regulations.
- ◆ Liquid assets increased by €31.6 million to €98.1 million partly as a result of funds received under the Administrative Agreement, therefore, cash flow from operating activities was €45 million positive. Due to higher investments in tangible fixed assets, cash flow from investing activities decreased slightly more than in 2021, by -/- €13.3 million in 2022 compared to -/- €12.8 million in 2021. Cash flow from financing activities is 0 due to no more long-term debt in 2022.
- ◆ Provisions decreased on balance by €0.1 million and amounted to €7.7 million. The personnel provisions for reorganization and severance pay decreased and the WGA self-insurance, anniversaries, and long-term illness increased. The provision for long-term savings leave has remained virtually unchanged. The other provision for asbestos also remained at the 2021 level.
- ◆ The increase in current liabilities at the end of 2022 to €118 million is related to unspent funds from the Administrative Agreement (€8 million). These funds have not been normatively allocated and have been placed on the balance sheet as revenues received in advance. These funds are, therefore, available for spending in later years. In addition, tuition fees received in advance increased by €9.4 million on the balance sheet.

Equity (excluding third-party share) increased to €150 million. Solvency decreased slightly in 2022 due to the increase in amounts received in advance on the balance sheet, and the current ratio improved to 1.03 due mainly to liquidity development. Tilburg University closely monitors its positions relative to the Education Inspectorate signal value limits regarding solvency, current ratio, resilience, profitability, and housing ratio.

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 2023 budget and the 2024-2027 multi-year forecast approved on December 16, 2022. The balance sheet is also based on that but starts from the balance sheet at the end of 2022 according to the financial statements. The forecast of student enrollment and staffing (excluding related parties) is shown in the table below.

Table 8.4 Forecast number of students and staffing level

	2022	2023	2024	2025	2026	2027
Number of students	19,931	20,500	22,223	22,675	23,126	23,478
Personnel in FTEs						
- Board/Management	37	37	37	37	37	37
- Primary process staff	1,264	1,394	1,384	1,420	1,413	1,373
- Support staff	904	942	932	933	934	932
Total staffing	2,205	2,373	2,353	2,390	2,384	2,342

Following controlled growth in student enrollment and more externally funded research in recent years, Tilburg University aims to consolidate the number of enrolled students.

The budgeted negative operating results translate into a decrease in equity, in 2023 the main decrease is visible in line with the anticipated operating deficit of €9.9 million. With the current multi-year budget, Tilburg University's financial position remains healthy. Based on the signal value as used by the Education Inspectorate, there is also no question of potentially excessive public equity. The signal value for Tilburg University remains within the calculated standard of €188 million at €135 million.

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

	2022 (Realization)	2023	2024	2025	2026	2027
Revenues						
Government contributions	196,694	210,143	214,076	221,297	226,243	221,361
Tuition fees	33,135	47,309	49,559	50,608	51,457	52,143
Revenues from work commissioned by third parties	50,826	54,945	58,312	60,521	62,063	62,291
Other Revenues	10,641	12,139	11,428	12,680	13,414	13,771
Total Revenues	291,296	324,536	333,375	345,106	353,177	349,566
Charges						
Personnel costs	214,906	253,332	255,948	263,042	267,561	263,306
Depreciation	14,720	14,960	15,997	16,732	16,500	19,856
Accommodation expenses	14,064	20,224	15,594	18,411	17,272	17,353
Other Charges	41,032	45,688	45,517	47,046	48,536	48,487
Total Charges	284,721	334,204	333,056	345,231	349,869	349,002
Balance of revenues and charges	6,575	-9,668	319	-125	3,308	564
Balance of financial revenues and charges	-24	-	-263	-975	-1,800	-2,100
Taxes	147	168	200	265	260	249
Result of participating interests	4					
Result third party share	-84	-14	-32	-70	-97	-132
Operating result	6,324	-9,850	-176	-1,435	1,151	-1,917
Result broken down by						
- use of School reserves	-2,354	-1,394	-1,447	-848	-803	-299
- use of Division reserves	1,578	-6,344	-448	-299	3	23
- regular exploitation	7,100	-2,112	1,718	-288	1,951	-1,641
	6,324	-9,850	-177	-1,435	1,151	-1,917

Below is Tilburg University's consolidated balance sheet forecast. The planned investments, mainly for housing, will cause the balance sheet item of tangible fixed assets to increase in the coming years.

These investments will be partially financed with loan capital, shown by the increase in long-term debt as of 2024, which rises to €54 million in 2027. A new campus vision including modern IT facilities was developed in 2022 for which the financial frameworks will be drawn up in 2023.

Table 8.6 Forecast Balance Sheet as of December 31 (amounts x €1,000) (source: budget 2023-2027)

	2022 (Realization)	2023	2024	2025	2026	2027
Assets						
Fixed assets						
Intangible fixed assets	1,272	917	562	207	-	-
Tangible fixed assets	152,256	171,342	179,564	199,402	223,411	229,619
Financial fixed assets	1,507	1,000	1,000	1,000	1,000	1,000
Total Fixed assets	155,035	173,259	181,126	200,609	224,411	230,619
Current assets						
Receivables	21,729	22,809	23,849	24,708	25,473	26,049
Securities and liquid assets	98,091	61,378	61,777	65,443	65,718	66,536
Total Current Assets	119,820	84,187	85,626	90,151	91,191	92,585
Total Assets	274,854	257,446	266,752	290,760	315,602	323,204
Liabilities						
Shareholders' equity						
General reserve	150,327	140,477	140,300	138,865	140,016	138,099
Earmarked reserve	135,751	133,625	135,311	134,953	136,807	135,034
Third party share	13,784	6,046	4,151	3,004	2,204	1,928
Facilities	792	806	838	908	1,005	1,137
Long-term liabilities						
Current Liabilities	7,702	8,500	8,500	8,500	8,500	8,500
	-		3,217	23,286	45,384	53,515
Total liabilities	116,826	108,469	114,735	120,109	121,702	123,090
Total liabilities	274,854	257,446	266,752	290,760	315,602	323,204

The following table shows that Tilburg University's financial resilience remains solid despite operating deficits due to the intensification of education and research and planned investments in housing and IT. Tilburg University pursues active financial policies so that the ratios remain at least at the level of the standard value set by the university of 0.75 for the current ratio and 0.4/0.425 for solvency 1/ solvency 2.

Table 8.7 Table of financial ratios (consolidated)

	2022	2023	2024	2025	2026	2027
Current ratio	1.03	0.78	0.75	0.75	0.75	0.75
Solvency 1	0.54	0.54	0.52	0.47	0.44	0.42
Solvency 2	0.57	0.58	0.55	0.50	0.47	0.45

8.3 Risk Management

Our risk management system is based on the ISO 31000 Risk Management Framework supplemented by the Kaplan-Mikes model. In doing so, we use the three-line model in the awareness that adequate risk management is not only anchored in structures such as governance, systems, and procedures but that awareness and behavior of students and employees are just as important. Tilburg University operates from the Code of Good Governance of Dutch Universities.

Governance

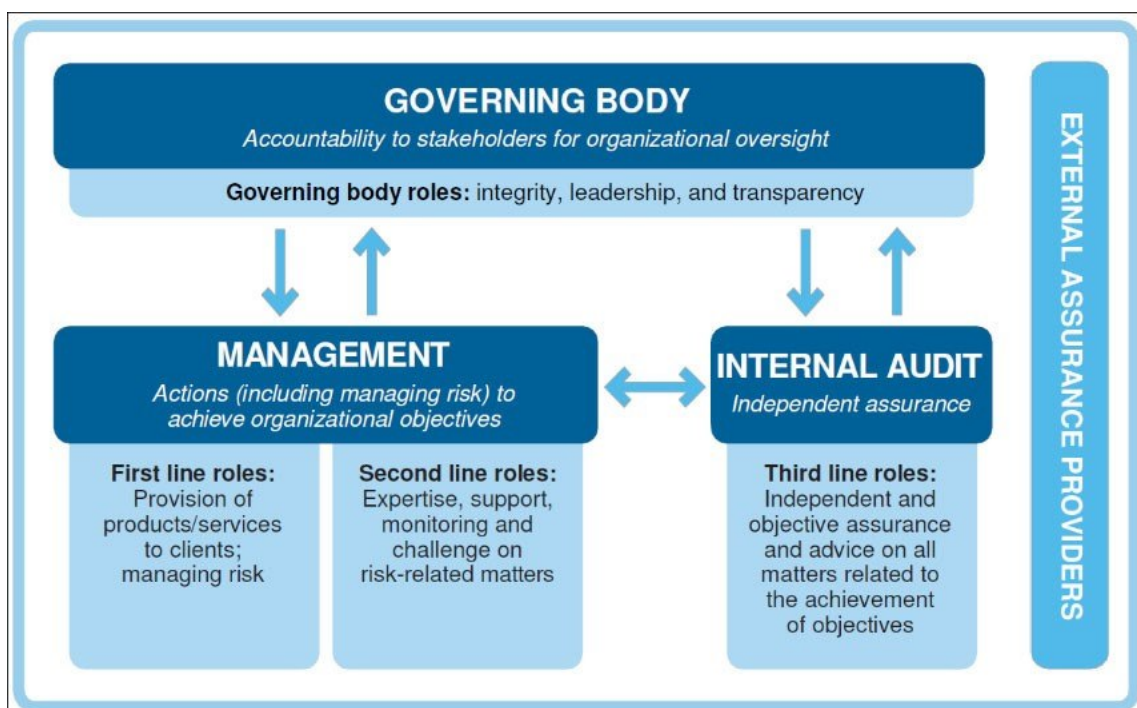
The governance structure of the foundation is defined in the Structure Regulations. This is further elaborated in the Administration and Management Regulations. Our guiding principle here is integral management at the decentralized level. As internal supervisor, the Board of Governors is charged with approving the strategy and budget and adopting the annual report and is closely involved in major policy decisions. The Audit, Risk & Compliance Committee oversees the presence and operation of systems and processes for internal control and finance. The Education, Research and Impact Committee oversees the quality of primary processes.

The Executive Board has mandated the tasks and powers for education and research—insofar as this does not already follow from the law—to the Deans. Personnel and financial management are mandated to Division Managing Directors and Deans with a sub-mandate to School Managing Directors. Decisions on common issues are largely based on support from the Deans and management. In the spring and fall, the Executive Board meets separately with the Schools' MTs.

Three-line model

The lines function in relation to each other and contribute to internal control.

Figure 8.1 Three-line model



- ◆ The Executive Board and Deans ensure that the organization has adequate resources to achieve goals, seize opportunities, and mitigate risks. A culture of ethical and responsible behavior is fostered. The Executive Board sets the frameworks for risk acceptance and is accountable to stakeholders.
- ◆ First line: Management (Vice-Deans, Managing Directors, managers) provides first-line leadership and direction for management activities and is in dialogue with the Executive Board and Deans on goals, opportunities, and risk management.
- ◆ Second line: The internal control positions in the second line monitor specific risks and report progress to management. Coordination of risk management is housed in the independently positioned Internal Audit & Compliance unit.
- ◆ Third line: Internal Audit & Compliance assesses the reliability of information and systems and advises on improving risk management and internal controls.

Culture and behavior

The organizational culture is healthier if mistakes can be discussed, and staff and students hold each other accountable for behavior. Our Strategy Towards 2027: Weaving Minds & Characters focuses on four core values that guide our behavior and actions: curious, caring, connected, and courageous. Everyone active within Tilburg University's academic community is expected to work from these values. The Executive Board and Deans play a leading role in the dialogue about how students and employees put these values into practice and how to act in matters of compliance and integrity. The Tilburg University Code of Conduct addresses seven themes concerning good behavior and manners with a reference to further elaborations and guidelines.

Risk Management

Within the risk control framework, the strategic and tactical risks are periodically mapped out on the basis of various scenarios. Management measures are linked to these based on risk assessments.

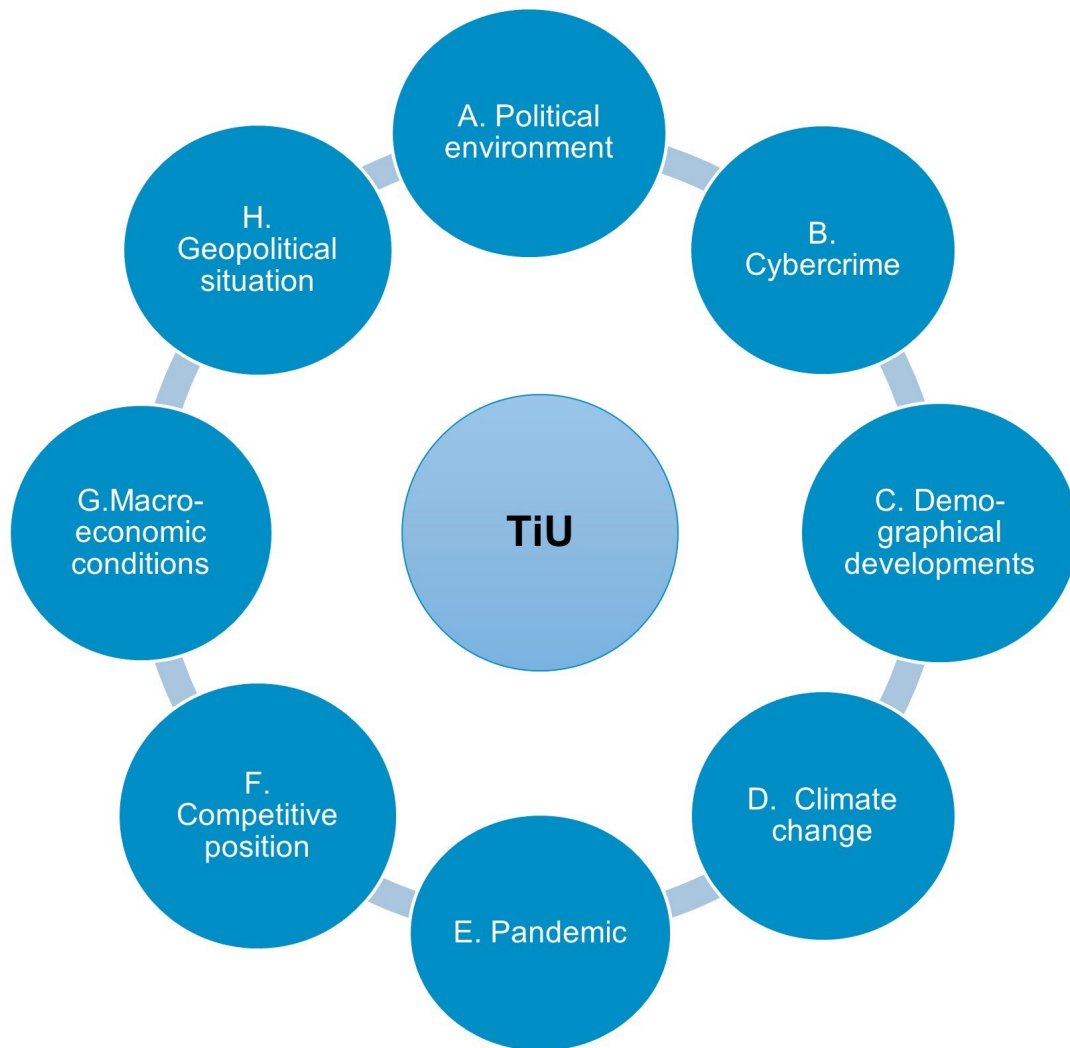
Within the planning & control cycle, the management of each management unit reports on risks and the control of these. Tilburg University pays considerable attention to detecting threats in the areas of IT, knowledge security, and integrity.

In the fall meeting, the Executive Board talks to the Schools and Divisions about the greatest risks. Risk management is regularly on the agenda of the Audit, Risk & Compliance Committee and the Board of Governors' Education, Research, and Impact Committee.

Key external risks and uncertainties

Tilburg University identifies the following risks in the external environment.

Figure 8.2 Risks



The main external risks are detailed below.

Geopolitical situation

To respond to geopolitical uncertainties in the world and their economic consequences, Schools and Divisions must be sufficiently agile and flexible. The sanctions, the energy crisis, and inflation caused by the war in Ukraine not only affect the university's education and research processes and business operations but also national policies regarding knowledge security and internationalization.

Knowledge security refers to the risk of undesired knowledge transfer and the risk of undesired influence. A national guideline for this was created in 2022. It plays out in technical universities where theft of technological research is a genuine risk, but the humanities and other sciences are also affected. There is concern that measures to control these risks will lead to a restriction of academic freedom, the right to science, the independence of universities, and opportunities for the exchange of scientific research. The Executive Board commissioned an integrated analysis of the current system of integrity and security within Tilburg University to identify gaps and improve the level of security and integrity. The Schools started a risk analysis for research areas with an increased risk of undesirable knowledge transfer or influence, as well as for collaborative relationships with high-risk countries¹.

¹ According to the national threat assessment, China, Russia, Iran, and North Korea are named as high-risk countries.

Political environment

In the university education (WO) Administrative Agreement, the Minister has announced a future study, the possible effects of which for important topics such as internationalization and capacity funding are not yet determined at this time. Increasing emphasis from national politics is placed on controlling the intake of international students so that education remains accessible to Dutch students. Examples include the recently passed motion on Dutch as the language of instruction for Bachelor's programs and the call to stop actively recruiting international students. A vision on internationalization is expected to be published in March and, before the summer, a future study that will also address funding. We are steering for customization, monitoring developments, and making risk assessments to make timely adjustments.

A stricter admission policy will potentially have a negative effect on the intake of non-EEA students. Currently, 77% of Tilburg University students are from the Netherlands, 17% from other EEA countries, and 6% from non-EEA countries. The potential impact of a stricter admission policy depends on the nature of the measures, and this is currently difficult to estimate. In the short term, the impact is expected to be limited because current students will want to complete their studies. The proportion of international students is relatively low compared to other universities: in 2021, 21% of enrolled students at Tilburg University were from abroad compared to 23% nationally. OCW's reference estimate still shows growth for university education, both nationally and for Tilburg University.

Macroeconomic conditions/inflation

In 2022, we faced significantly higher inflation. The wage and price-sensitive part of the government contribution is being adjusted for the nominal development of market wages and prices through the usual system in the course of the year. OCW announced that the government contribution will be increased retroactively in the Spring Memorandum 2023 to compensate for the sharp increase in energy costs in 2022. The indexation of statutory tuition fees has been adjusted starting in the academic year 2022–2023, thus temporizing the increase for students.

- ◆ Energy: The 2023 budget takes into account €5 million higher energy costs compared to 2021. Through the price-sensitive part of the government contribution, this will be partially or fully compensated. Tilburg University is in the process of (accelerating) making its real estate more sustainable, which will involve additional costs in the short term, but which will be recovered in the future.
- ◆ Construction costs: The campus is in the midst of development. The increase in both the cost of construction materials and labor will eventually be reflected in operating charges through higher depreciation and interest costs.
- ◆ Wages: three-quarters of our charges are personnel expenses. Wage development in 2023 depends on the CLA of Dutch Universities for which negotiations are ongoing. The unions assume a wage increase of 14.3 percent in line with the inflation level of October 2022. Through the wage-sensitive part of the government contribution, part of the university wage development is compensated on the basis of the development of the market CLAs.

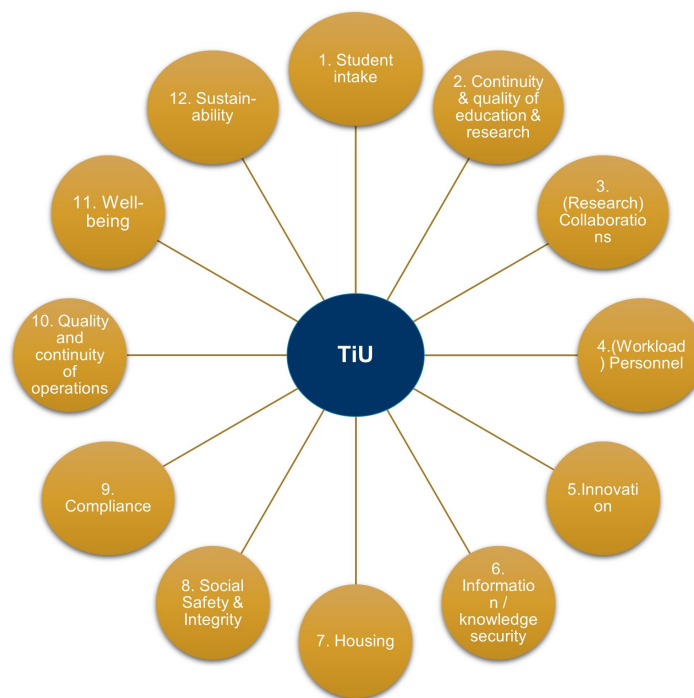
Pandemic

In recent years, the university has been dealing with the effects of the COVID-19 pandemic. Tilburg University has acted quickly and the impact on education and research was limited as much as possible. Initiatives such as hybrid education and hybrid working were considered opportunities, and this has been translated into new policies. This will require constant adjustment as ways of working and learning have changed. The pandemic had a major impact on the organization, which continues even now. The after-effects of the pandemic such as the effect on work pressure and the well-being of staff and students also require attention in the coming period.

Strategic risks

Twelve key strategic risks were identified in 2021, which are detailed below.

Figure 8.3 Strategic risks



- 1. Student intake.** The risk is threefold - (1) declining enrollment will eventually affect government funding, (2) excessive growth could potentially have a negative effect on educational quality, and (3) funding for our programs falls short. Growth is not an end in itself. Tilburg University's strategy is focused on controlled growth, with excellence and quality as preconditions. Student numbers stabilized in 2022. Any national measures could put pressure on student numbers. We have been paying close attention to the increase in our student/staff ratio in recent years because it poses a risk to the workload and quality of education. The difference with other universities is partly caused by the low funding of our programs and the historically low basic funding. With the OCW's 2022 Administrative Agreement, part of the backlog in funding will be made up through the basic funding. However, most of our programs are not in the STEM sectors that are being intensified nationally. Funding for pre-Master's program, on which Tilburg University consciously focuses, is also lacking. As a result of growth in recent years, we have reinforced our position in the university landscape.

2. **Continuity & quality of education & research.** Quality of education and research and scientific integrity are vital to the university and essential to gain and maintain social trust. Tilburg University is well aware of this. The university uses various monitoring systems to ensure and improve quality. There are also various initiatives to ensure the quality of research, data management, and the code of conduct for research integrity (awareness). Tilburg University subscribes to the Netherlands Code of Conduct for Research Integrity (2018) and uses the Scientific Integrity Complaints Procedure. This complaints procedure aims to lower the threshold for reporting suspected violations of scientific integrity.
3. **(Research) Collaborations.** In line with our strategy, Tilburg University has various partnerships in the field of education and research. One example is 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 required, 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 forms of governance, procedures, and systems. This potentially creates financial and reputational risks for Tilburg University. These risks are mitigated by clear agreements, good monitoring, and accountability.
4. **(Workload) Personnel.** The risk regarding personnel is twofold - (1) inability to fill vacancies and (2) high work pressure. 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 we focus on attracting and retaining talent. Various studies show that the workload for (academic) 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.
5. **Innovation.** Innovation is an important source for the quality development of education and research. With programs in the areas of digitalization and Learning Analytics, concrete work is being done on educational innovation. 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 Knowledge Transfer Office (KTO). Making an impact and collaborating with other parties involve 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.
6. **Information/knowledge security.** Dutch universities are vulnerable to cybercrime (external threat). Universities are traditionally and by definition open and accessible. This means a higher risk for 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. In addition to the implementation of preventive technical measures, this plan also includes the establishment of an ISMS framework to monitor and control these risks. For example, a SOC-SIEM was implemented in 2022. In addition, annual external audits are part of this program. 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. Although the risks at our university are

- smaller than at most other Dutch universities, they do exist. Awareness of this is increasing among Schools and scientists. We are also implementing an advisory team and developing handouts for Schools and scientists based on nationally developed checklists. 2023 is an important year for the implementation of the action plan we have defined for knowledge safety, for which the first steps were taken in 2022.
7. **Housing.** Quantitative and qualitative space needs are changing due to growth but also due to intensification of education, digitalization, work 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 rising 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 and is periodically updated. The availability and affordability of housing for (international) students is becoming increasingly difficult. This puts pressure on the development of student numbers. Through a covenant with, among others, the municipality and active involvement in new developments, we are addressing this issue.
 8. **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 manners are laid down, and in which diversity, inclusion, 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. Our international environment also creates potential higher risks in terms of social safety and integrity. Awareness of bias and increasing our intercultural knowledge and skills, therefore, contribute to mitigating such risks. Integrity issues are discussed within the Executive Board as well as the Board of Governors' advisory committees (Audit, Risk & Compliance Committee and/or Education, Research, and Impact Committee) In addition, there are various programs to maintain awareness of (scientific) integrity and so-called roadmaps have been drawn up to lower the thresholds for reporting and discussing dilemmas and suspicions of violations.
 9. **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 Senior Executives in the Public and Semi-Public Sector (Standards for Remuneration) Act (*Wet Normering bezoldiging Topfunctionarissen publieke en semipublieke sector (WNT)*). The increasing complexity of laws and regulations puts ever-increasing pressure on the organization and its employees. Tilburg University continuously monitors developments in the field of laws and regulations to ensure that we remain compliant. An important part of this is training and awareness. Tilburg University determined its tax strategy in the spring of 2022 and is developing a tax control framework and a risk matrix based on this with a focus on key risks aiming to be able to conclude a fully developed Horizontal Monitoring Covenant with the tax authorities by the end of 2023. We want to handle the public and private resources made available to us carefully. This is reinforced by the awareness that we provide leading education in the tax field. Tilburg University is responsible for educating the tax specialists of the future and also conducts academic research in the tax field. We strive for a good relationship with the tax authorities in which we do not avoid discussions. The tax control framework ensures that we know the tax risks, but also provides insight into how we mitigate these risks through control measures.

10. **Quality and continuity of operations.** Quality and continuity of support services is critical to the delivery of good education and research. The COVID-19 pandemic illustrated how important this is. 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. The objective is that we do things right but also design the right things in the right way. This is part of the untangling and unburdening program that is part of our new strategic vision.
11. **Well-being.** The COVID-19 pandemic, intensification of education, high quality ambitions, and growing student numbers have increased the workload, which impacts student and staff well-being. Factors such as performance and financial pressures (e.g., loan system, inflation) impact student well-being. However, the aftermath of the COVID-19 pandemic also affects this. This also applies to PhD researchers, for whom this is mainly caused by performance pressure. Tilburg University has several initiatives aimed at staff well-being such as Recognition & Rewards. 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.
12. **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 Sustainable Development Goals (SDGs). In the Strategy Towards 2027, a number of sustainability goals are firmly embedded in our business operations, and at the same time, we want to accelerate major steps in the sustainability of our buildings and grounds.

Financial Planning & Control and some specific financial risks

As of 2022, the strategic planning period has been extended from four to six years. 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 financial statements. Deans and Managing Directors in the first line are supported by controllers who fall hierarchically under the Director of Finance & Control. The 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. Any further increase in decentralized reserves above the norm bandwidth is capped. 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 in euros for the major part. 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 partially invested in fixed-interest government bonds. The price risk is limited as the entire portfolio complies with the OCW's 2016 Investment, Borrowing, and Derivatives Regulations.

Credit risk from our customers is limited due to the nature of Tilburg University's activities. The university's cash is outstanding with Dutch banks that meet OCW's rating requirements. Liquidity is spread across various bank accounts. The university makes use of 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's 2016 Investment, Borrowing, and Derivatives Regulations. 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, 2022, which can be held until maturity. 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 organizational units, the strategic real estate vision, and historical data. Investments in fixed assets are financed from our own resources whenever possible. The EY/Montesquieu forecasting model is used for this planning.

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

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 2022.

8.5 Contribution to 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 Regulation Profile Fund defines the conditions for support. The University Council gave its consent to this Regulation.

The Profile Fund has the characteristics of an earmarked reserve. At the end of 2022, this reserve is exhausted. An annual amount of €826,000 is available for the Profile Fund through the Budget Allocation Model. The following table provides an overview of the payments in 2022. Of the total amount, 77% 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	504	504	799,166	1,586	5
Force Majeure	90	90	165,364	1,837	7
Other	38	38	75,842	1,996	2

8.6 Flexible education

Tilburg University is participating in the flexible studying pilot program starting in the academic year 2017-2018. The flexible studying policy offers students who are unable to study full time the opportunity to study at the university. It allows these students to take a smaller number of credits at a lower tuition fee rate. The amount per credit is derived from the statutory tuition fee rate. For the academic year 2022-2023, this included the 15% statutory surcharge of €42.34 (2021-2022: €20.78). The pilot is intended for students with a recognized status as an athlete, entrepreneur, caregiver, or having a chronic illness. In addition to these students, in the academic year 2022-2023, pregnant students, students with a pregnant partner and students with children can also participate in flexible studying. For the academic year 2022-2023, 31 students were admitted to the pilot (2021-2022: 29), out of 37 students who expressed interest. The future of this pilot is subject to a national discussion (OCW).

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 the Ministry of Education, Culture and Science 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 2022, Tilburg University did not outsource registered programs to private organizations and other institutions.

2. Investment of public funds in private activities

In 2022, Tilburg University spent €54K of public funds to carry out private activities. This includes costs for both temporary housing (emergency accommodation) for students and transportation to and from Tilburg University. Tilburg University chose this coverage because of the temporary nature of the housing, the social function of education, and the social well-being of our students.

3. Granting of exemptions

Tilburg University only grants exemptions at the request of the individual student. Exemptions are granted by the Examination Board; the grounds on which exemptions can be granted are laid down in the Education and Examination Regulations. 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 are only eligible for funding if they fully comply with the relevant laws and regulations. Exchange students and international students who only follow 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 Netherlands Education Executive Agency (DUO).

5. Tuition fees not paid by students themselves and participation of university staff in degree programs

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

In 2022, a total of 895 employees were enrolled to pursue education at Tilburg University. They fulfilled their tuition fees obligations themselves.

6. Students taking modules

Students who only participate in part of a degree 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 degree program(s) for which they apply and wish to be enrolled. Tilburg University does not enroll students in degree programs other than those for which they have applied.

8. Customized programs for companies or organizations

Regarding initial education, by 2022, 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 to customize an existing funded program.

Number of students to be counted for funding purposes

Tilburg University enrolls a student who meets all enrollment requirements and for whom all funding requirements have also been met as a funded student in Basic Education Register for Higher education (*Basis Register Onderwijs – Hoger Onderwijs (BRONHO)*). A successfully completed study program will also be registered as funded in *BRONHO* if all funding requirements are met.

8.8 Remuneration Executive Board

Effective January 1, 2015, the Senior Executives in the Public and Semi-Public Sector (Standards for Remuneration) Act (*WNT*). This sets a ceiling for the remuneration of high-level officials in the public or semi-public sector based on sector standards or graduated scales. From January 1, 2016, these standards also apply to the university education.

The Ministry of Education, Culture and Science uses a system of remuneration classes for the *WNT* based on complexity points for the remuneration maximum of high-level officials. In 2022, Tilburg University falls into class G with 18 complexity points (revenues 10, funded students 3, and weighted education sectors 5). The *WNT* remuneration maximum for class G is €216,000 in case of full-time employment for the entire year.

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

The amounts in Table 8.9 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 on the separate items of the consolidated statement of revenues and charges.](#)

Table 8.9 Remuneration of the Executive Board (in €)

	Prof. W.B.H.J. van de Donk	Prof. A.J. Schuit	P.F.I.M. Sniijders MSc CPC
Period	Jan 1, 2022 - Dec. 31, 2022	Jan 1, 2022 - Dec. 31, 2022	Jan 1, 2022 - Dec. 31, 2022
Remuneration	214,713	209,708	209,929

8.9 Expense claims of the Executive Board

In 2022, the Tilburg University Executive Board consisted of three people: the Rector Magnificus/ President, the Vice-Rector Magnificus, and the Vice-President with full-time employment contracts.

The following table provides an overview of the expense claims for expenses prepaid by Executive Board members, bills paid directly by the university, and expenses paid with a university credit card. Tilburg University has a regulation based on the Expense Declaration Regulations for Executive Board Members of Dutch Universities. 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.

The item "other expenses" also includes costs expenses for training and education of individual members of the Executive Board. These are submitted to the Board of Governors for prior approval.

Table 8.10 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
Travel and accommodation expenses domestic	9,934	18,022	9,421
Travel and accommodation expenses abroad		178	6,861
Representation expenses	403	144	
Representation expenses general fixed expense reimbursement	2,700	2,700	2,700
Other expenses			9,325
Total 2022	13,037	21,044	28,306

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 (*Stichting Universiteitsfonds Tilburg*), Tilburg, 100%, partial personal union between the Tilburg University Executive Board 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 in 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 accordingly. The deficit of JADS for 2022 amounted to €1,910 million.

Negligible participating interest

Legal entity L-Logic B.V., whose significance in relative financial terms is negligible, is not included in the consolidated financial statements of the Tilburg University Foundation. This legal entity was dissolved in 2022.

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 in which 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

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

- ◆ Tilburg University Fund Foundation (part of Consolidated Group)
- ◆ Foundation Support Fund for Catholic Higher Education (no 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 cooperates strategically and more or less administratively with various other legal entities. In particular, these include student organizations, collaboration partners in the field of research and education, sector organizations such as UNL and SURF, and regional authorities. 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 managers and ultimately to the Executive Board.

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

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

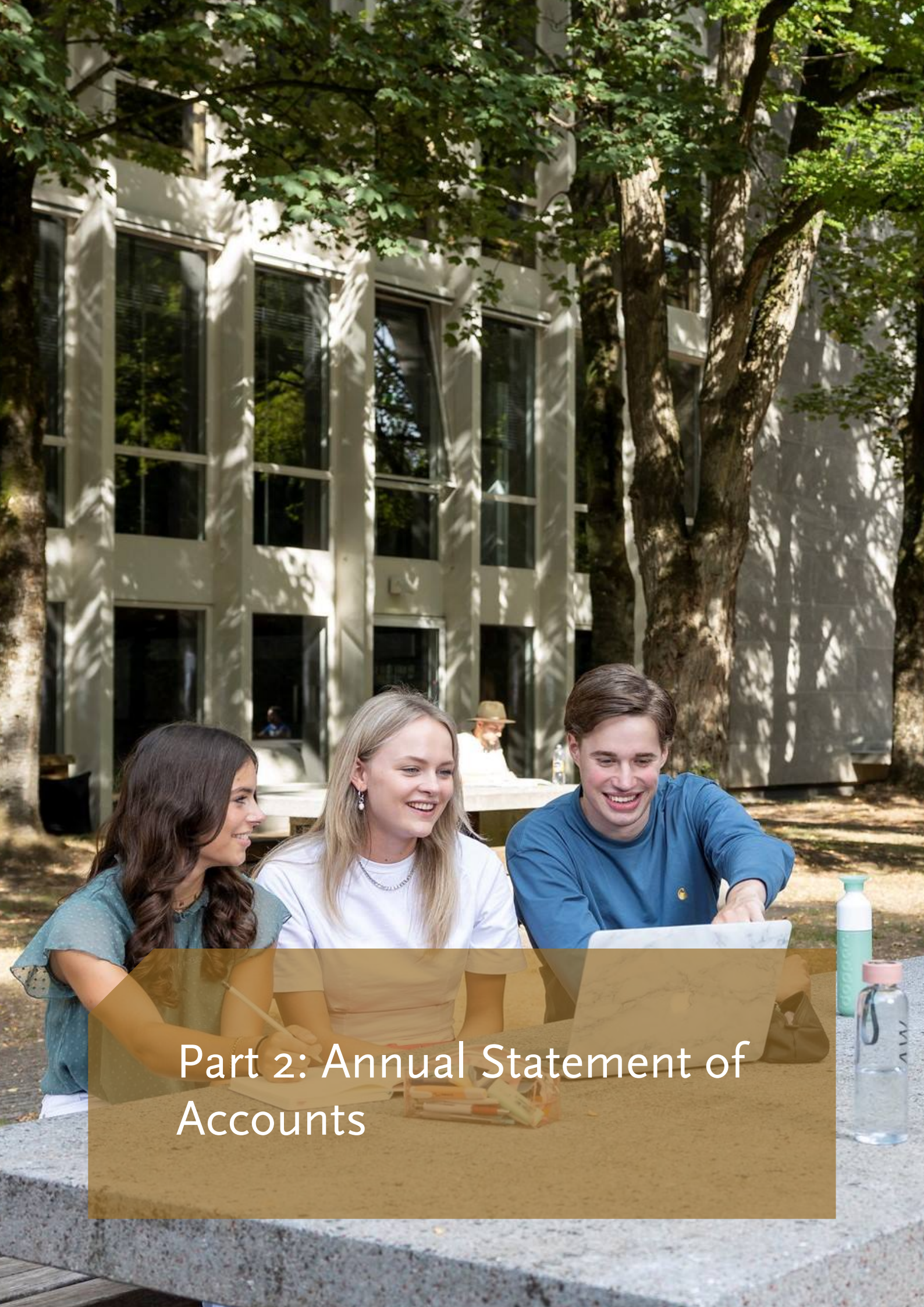
Accountability

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 Executive Board 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 Executive Board 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 q 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 Executive Board issued a comprehensive assurance report to the independent auditor on the 2022 financial statements. All information known to the Executive Board relevant to the audit opinion on the annual report and the assurance report on the funding data has been provided. The Executive Board recognizes its responsibilities with respect to the financial statements and annual report and all related matters. These include internal controls to prevent material misstatements due to error or fraud, legality, and compliance with laws and regulations.



Part 2: Annual Statement of Accounts

1. Key figures

Key indicators 1)		2018	2019	2020	2021	2022
Students	First-year students (WO/I)	5,436	6,086	6,450	6,188	5,535
	Enrolled initial study programs	15,761	17,378	19,334	20,254	19,931
	Registered Post Master programs 2)	410	289	401	426	394
	Enrollees TIAS School for Business and Society	4,006	3,841	3,397	3,625	3,466
Education	Bachelor's degrees	1,492	1,554	1,776	2,131	2,171
	Master's degrees	2,816	3,233	3,431	3,840	3,760
	Postmaster's degrees	98	101	85	93	90
	Diplomas TIAS School for Business and Society	677	682	647	584	525
Research	PhD defenses	132	110	102	112	93
	Scientific publications	1,739	1,821	1,960	1,843	1,962
Business Operations	Government contributions (in € million)	131	138	146	173	197
	Tuition and examination fees (in € million)	31	33	38	36	33
	Other revenues (in € million)	65	66	58	59	61
	Operating result (in € million)	-5.7	-2.4	-2.0	4.1	6.3
Balance Sheet	Equity (in € million)	144	141	139	143	150
	Loan capital (in € million)	120	120	124	100	125
	Liquid assets (in € million)	86	77	82	67	98
	Net working capital (in € million)	17	5	7	-5	3
Ratios	Solvency 2 (TiU standard > 0.425)	0.6	0.6	0.6	0.6	0.6
	Current Ratio (TiU norm > 1.0)	1.2	1.1	1.1	0.9	1.0
	Resilience	0.6	0.6	0.6	0.5	0.5
	Profitability	-3%	-1%	-1%	2%	2%
	Housing Ratio	9%	9%	9%	9%	8%
Staff	Academic staff TiU	1,076	1,093	1,138	1,156	1,211
	Management and support staff TiU	699	729	772	820	889
	Personnel related parties	121	121	118	106	105
	Total salaried staff	1,896	1,943	2,028	2,082	2,205
	Charges to salaried staff (in € million)	153	162	170	181	193
	Charges to external staff (in € million)	17	16	18	19	22

1 Figures including details of consolidated related parties.

2 Excluding TIAS School for Business and Society.

2. Consolidated balance sheet

(after profit appropriation, all amounts in €)

1. Assets		Dec. 12, 2022	Dec. 12, 2021
1.1.	Fixed assets		
1.1.1.	Intangible fixed assets	1,271,635	1,626,510
1.1.2.	Tangible fixed assets	152,255,903	153,209,035
1.1.3.	Financial fixed assets	1,507,032	1,541,126
	Total Fixed assets	<u>155,034,569</u>	<u>156,376,671</u>
1.2.	Current assets		
1.2.2.	Receivables	21,728,513	20,579,193
1.2.4.	Liquid assets	98,091,172	66,512,116
	Total Current Assets	<u>119,819,686</u>	<u>87,091,309</u>
	Total Assets	<u>274,854,255</u>	<u>243,467,980</u>
2. Liabilities		31-12-2022	31-12-2021
2.1.	Equity		
2.1.1.	Group equity	149,535,374	143,219,077
2.1.2.	Third-party interests	791,768	707,438
	Total equity	<u>150,327,142</u>	<u>143,926,515</u>
2.2.	Provisions	7,701,545	7,782,241
2.4.	Current liabilities	116,825,568	91,759,224
	Total liabilities	<u>274,854,255</u>	<u>243,467,980</u>

3. Consolidated statement of revenues and charges.

(All amounts in €)

	2022	Budget 2022	2021
3. Revenues			
3.1. Government contributions	196,693,950	191,120,000	173,151,991
3.3. Tuition fees	33,135,497	32,724,000	36,086,493
3.4. Revenues from work commissioned by third parties	50,825,664	53,972,000	49,037,391
3.5. Other Revenues	10,641,362	10,377,000	10,219,994
Total Revenues	<u>291,296,473</u>	<u>288,193,000</u>	<u>268,495,869</u>
4. Charges			
4.1. Personnel expenses	214,905,580	219,020,000	199,640,369
4.2. Depreciation	14,719,532	15,220,000	14,084,250
4.3. Accommodation expenses	14,064,181	14,123,000	14,261,486
4.4. Other Charges	41,031,701	42,717,000	33,527,443
	<u>284,720,994</u>	<u>291,080,000</u>	<u>261,513,549</u>
Balance of Revenues and Charges	6,575,479	-2,887,000	6,982,320
6. Balance of financial revenues and charges	-24,332	-411,000	-2,552,456
Result before tax	<u>6,551,146</u>	<u>-3,298,000</u>	<u>4,429,864</u>
7. Taxes	146,998	-	244,456
Result after tax	<u>6,404,148</u>	<u>-3,298,000</u>	<u>4,185,408</u>
8. Result of participating interests	4,228	-	-5,936
Result from third-party interests	-84,330	9,000	-62,148
Operating result	<u><u>6,324,046</u></u>	<u><u>-3,289,000</u></u>	<u><u>4,117,324</u></u>

4. Consolidated cash flow statement

Cash flow from operating activities		2022	2021
	Balance of Revenues and Charges	6,575,479	6,982,320
7.	Taxes	-146,998	-244,456
	Adjustments for		
4.2.	Depreciation	14,719,532	14,084,250
2.2.	Changes in provisions	-80,696	-342,791
		<u>14,638,836</u>	<u>13,741,459</u>
	Changes in working capital:		
1.2.2.	Receivables	-1,149,320	1,466,927
2.4.	Current liabilities	<u>25,066,344</u>	<u>-5,789,470</u>
		<u>23,917,023</u>	<u>-4,322,543</u>
	Cash flow from business operations	<u>44,984,339</u>	<u>16,156,780</u>
6.1.	Financial Revenues	152,793	-12,235
6.2.	Financial charges	-184,876	-2,514,370
		<u>-32,082</u>	<u>-2,526,605</u>
	Total cash flow from operating activities	<u><u>44,952,257</u></u>	<u><u>13,630,176</u></u>
Cash flow from investing activities			
1.1.2.	Investments in tangible fixed assets	-13,411,523	-13,249,060
1.1.3.	Investments in financial fixed assets	-	-544,657
1.1.3.	Disinvestments financial fixed assets	<u>38,322</u>	<u>975,150</u>
	Total cash flow from investing activities	<u>-13,373,201</u>	<u>-12,818,567</u>
Cash flow from financing activities			
2.3.	Repayment of long-term liabilities	-	-16,324,810
	Total cash flow from financing activities	<u>-</u>	<u>-16,324,810</u>
Movement in liquid assets		31,579,056	-15,513,203
1.2.4.	Opening balance of liquid assets	66,512,116	82,025,318
	Change in liquid assets	<u>31,579,056</u>	<u>-15,513,203</u>
	Closing cash balance	<u><u>98,091,172</u></u>	<u><u>66,512,115</u></u>

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.

Registered office

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

Foreign currency

The consolidated financial statements have been prepared in euros. The charges and revenues resulting from transactions in foreign currencies, respectively receivables and payables, are translated at the exchange rate as of the transaction date and balance sheet date, respectively.

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 Title 9, Book 2 of the Dutch Civil Code 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 system changes or 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) of the Dutch Civil Code, 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 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 regarding 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 the TU/e (50%).

JADS is accounted for proportionally. This means that Tilburg University and TU/e recognize 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 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 principles of group companies and other legal entities included in the consolidation have been changed where necessary to reconcile with the applicable accounting principles for the Group.

Application Article 402

Since Tilburg University's 2022 figures are included in the consolidated financial statements, a condensed presentation of the figures in accordance with Section 2:402 of the Dutch Civil Code 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, Higher Education for the Elderly.

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 the cash flow from operating activities. Dividends paid are included in the 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 (WTN)

The WNT for the public and semi-public sector is in effect.

6. Accounting principles 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 TiasNimbas Business School Utrecht B.V. and TiasNimbas Business School Germany GmbH whereby the historical cost price of €7,097,000 has been capitalized as goodwill. The basis for the decision to amortize this goodwill on a straight-line basis over the expected useful life of 20 years is that the acquisition brought in a renowned full-time 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 asset 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 is not depreciated. Buildings including fixed installations as well as the development 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 €30,000. 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 investments 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 principles of the respective participating interests 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. The moment the relevant securities are no longer included 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 is any indication 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 the 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 assets 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 processes 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 the incurred project costs 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 the invoiced instalments exceed the 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 based on the effective interest rate is credited to the statement of revenues and expenditure. 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 the operating balances up to and including the reporting year.

Earmarked reserves

These are the funds already appropriated at the balance sheet date from the 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 formed for legally enforceable or constructive obligations that exist at the balance sheet date, for which 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. 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 Collective Labour Agreement 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 service milestone remunerations for staff; the periodic increase is an allocation to the provision.

Reorganization provision

Tilburg University has chosen to redesign its support organization. In October 2015, the Redundancy 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 2022.

Other provisions

The other provisions consist of a provision for transition compensation, a settlement agreement, a provision related to asbestos to be removed and a provision for deferred corporate income tax at TIAS. The provision for transition compensation was formed in connection with the obligations related to the expiration of employment contracts of salaried staff under the WAB.

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 paid-in surplus or discount and after deduction of transaction costs. This is usually the nominal value.

Financial instruments

Securities included under current assets, to the extent that 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 includes both revenues from projects in progress and grant projects. Grant projects are earmarked contributions 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 expenses related to remuneration for work performed, including social security contributions, pension premiums, and other personnel costs to the extent that they relate to the reporting year.

Tilburg University has a pension plan with General Pension Fund for Public Employees (*Algemeen Burgerlijk Pensioenfonds (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 contributions. The pension plan is accounted for in these financial statements as a defined contribution plan. Premiums are recognized as personnel expenses as they are due. Prepaid contributions are recognized 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 fiscal 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, 2022	7,097,496
	Depreciation	Jan. 1, 2022	-5,470,986
	Book value	Jan. 1, 2022	1,626,510
	Investments	2022	-
	Disinvestments purchase price	2022	-
	Disinvestments depreciation	2022	-
	Depreciation	2022	-354,875
	Purchase price	Dec. 31, 2022	7,097,496
	Depreciation	Dec. 31, 2022	-5,825,861
	Book value	Dec. 31, 2022	1,271,635

Goodwill is depreciated over a period of 20 years.

1.1.2.	Tangible fixed assets	Dec. 31, 2022	31-12-2021
1.1.2.1.	Buildings	122,954,701	122,446,053
1.1.2.2.	Grounds	17,178,373	16,991,650
1.1.2.3.	Inventory and equipment	12,122,829	13,771,331
		<u>152,255,903</u>	<u>153,209,035</u>

1.1.2.1	Buildings		Buildings	Buildings under construction	Total buildings
	Purchase price	Jan. 1, 2022	212,755,445	6,343,756	219,099,202
	Depreciation	Jan. 1, 2022	-96,653,149	-	-96,653,149
	Book value	Jan. 1, 2022	<u>116,102,297</u>	<u>6,343,756</u>	<u>122,446,053</u>
	Investments	2022	5,368,926	3,437,319	8,806,245
	Disinvestments purchase price	2022	428,613	-	428,613
	Disinvestments depreciation	2022	-428,613	-	-428,613
	Depreciation	2022	-8,297,597	-	-8,297,597
	Purchase price	Dec. 31, 2022	217,695,759	9,781,075	227,476,834
	Depreciation	Dec. 31, 2022	<u>-104,522,132</u>	<u>-</u>	<u>-104,522,132</u>
	Book value	Dec. 31, 2022	<u>113,173,626</u>	<u>9,781,075</u>	<u>122,954,701</u>

Buildings are capitalized as assets at the beginning of the fiscal year (01-01).

Buildings under construction consist of Marga Klompé, intended for education and self-study (€6.1 million), renovation of server room (€0.8 million), Mindlabs new construction (€, 0.8 million) and other (€1.9 million).

The disinvestment (€0.4 million) relates to fully depreciated assets within TIAS.

1.1.2.2	Grounds		Grounds	Development grounds	Total grounds
	Purchase price	Jan. 1, 2022	14,289,569	5,765,745	20,055,314
	Depreciation	Jan. 1, 2022	-	-3,063,663	3,063,663-
	Book value	Jan. 1, 2022	14,289,569	2,702,081	16,991,650
	Investments	2022	-	581,031	581,031
	Disinvestments purchase price	2022	-	-	-
	Disinvestments depreciation	2022	-	-	-
	Depreciation	2022	-	-394,309	-394,309
	Purchase price	Dec. 31, 2022	14,289,569	6,346,776	20,636,345
	Depreciation	Dec. 31, 2022	-	-3,457,972	-3,457,972
	Book value	Dec. 31, 2022	14,289,569	2,888,804	17,178,373
1.1.2.3.	Inventory and equipment				Inventory and equipment
	Purchase price			Jan. 1, 2022	31,597,349
	Depreciation			Jan. 1, 2022	-17,826,018
	Book value			Jan. 1, 2022	13,771,331
	Investments			2022	4,024,247
	Disinvestments purchase price			2022	4,220,817
	Disinvestments depreciation			2022	-4,220,817
	Depreciation			2022	-5,672,750
	Purchase price			Dec. 31, 2022	31,400,779
	Depreciation			Dec. 31, 2022	-19,277,951
	Book value			Dec. 31, 2022	12,122,829

Inventory and equipment with a book value of nil as of January 1 are included as disinvestments at the end of the fiscal year and accounted for as such. At Tilburg University this involves an amount of €3.8 million and for TIAS an amount of €0.4 million.

Inventory and equipment will be capitalized as of 2022 as of the date they are put into service (up to and including 2021, capitalization was as of January 1 of the fiscal year). This improves understanding of actual depreciation charges.

The following depreciation percentages are used within Tilburg University (unless otherwise explained):

- Land 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, 2021	Investments 2022	Disinvestments 2022	Result 2022	Book value Dec. 31, 2022
1.1.3.1.	Participating interests in group companies					
1.1.3.1.4.	Participating interest in Starterslift (TiU Knowledge Transfer)	7,719	-	-	4,228	11,947
1.1.3.7.	Securities					
1.1.3.7.3.	Other bonds	1,533,407	-	7,750	-30,572	1,495,085
	Total Financial fixed assets	1,541,126	-	7,750	-26,344	1,507,032

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.

The current value of the securities on December 31, 2022 is €1.507.032. All securities are listed on the stock exchange and freely available. The sum of the revaluations is disclosed in the explanatory notes to equity.

Current assets

1.2.2.	Receivables	Dec. 31, 2022	Dec. 31, 2021
1.2.2.1.	Debtors	8,636,740	8,897,216
1.2.2.9.	Valuation of projects in progress	622,846	340,853
	Subtotal Receivables	9,259,586	9,238,069
	Accrued assets		
1.2.2.11.	Taxes and social security contributions	32,911	-
1.2.2.12.	Prepaid expenses	5,062,478	5,321,978
1.2.2.13.	Advances granted	66,755	56,875
1.2.2.14.	Interest receivable	1,568	15
1.2.2.15.	Accrued assets other:		
	Revenues to be received	3,578,146	2,601,550
	Revenues to be received from subsidy projects	3,938,785	3,573,822
	Other accrued assets	-	940
	Subtotal Accrued assets	12,680,643	11,555,180
1.2.2.16.	Provision for bad debts	-211,715	-214,056
	Total Receivables	21,728,513	20,579,193

As of 2022, the balance sheet total of projects in progress is recorded as a netted item per project, either as valuation of projects in progress or as advance installments of projects in progress. The comparative figures for 2021 have been adjusted accordingly.

Prepaid expenses mainly relate to licenses, software, and rent.

The receivables have a remaining maturity of less than one year.

1.2.4.	Liquid assets	Dec. 31, 2022	Dec. 31, 2021
1.2.4.1.	Cash	18,364	17,782
1.2.4.2.1.	Bank accounts	6,049,320	12,929,737
1.2.4.2.2.	Deposit	13,143,157	16,043,917
1.2.4.3.	Treasury Banking	78,880,331	37,520,679
	Total Liquid assets	98,091,172	66,512,116

Cash includes a bank guarantee in the amount of €508,870 (of which €200,000 at TIAS). The remaining liquid assets are freely available. Tilburg University has placed its liquidity with the Ministry of Finance as of July 2021 in the framework of Treasury Banking.

Liabilities

2.1.	Equity capital	Balance Dec. 31, 2020	Appropriation result 2021	Other movements 2021	Balance Dec. 31, 2021	Appropriation result 2022	Other movements 2022	Balance Dec. 31, 2022
2.1.1.	Group equity							
2.1.1.1.	General reserve							
2.1.1.1.1.	General reserve (public)	107,439,080	3,269,796	4,549,648	115,258,524	6,209,915	856,544	122,324,986
2.1.1.1.2.	General reserve (private)	8,973,991	81,790	-	9,055,781	-258,282	-88,816	8,708,683
2.1.1.1.3.	General reserve participating interests (private)	3,256,643	612,882	-	3,869,525	455,885	-	4,325,410
2.1.1.1.4.	General reserve consolidated related parties	1,962,638	152,856	-	2,115,494	-83,472	-1,639,688	392,334
	Total General reserve	121,632,352	4,117,324	4,549,648	130,299,324	6,324,046	-871,960	135,751,413
2.1.1.2.	Earmarked reserves public							
2.1.1.2.	Earmarked reserves public	17,287,050	-	-4,549,648	12,737,402	-	-767,728	11,969,673
2.1.1.2.4	Earmarked reserves consolidated related parties	-	-	-	-	-	1,639,688	1,639,688
	Total Earmarked reserve	17,287,050	-	-4,549,648	12,737,402	-	871,960	13,609,361
2.1.1.6.	Revaluation reserve	156,500	-	25,850	182,350	-	-7,750	174,600
	Total Group equity	139,075,902	4,117,324	25,850	143,219,076	6,324,046	-7,750	149,535,374
2.1.2.	Third-party interests	645,290	62,148	-	707,438	84,330	-	791,768
	Total Equity	139,721,192	4,179,472	25,850	143,926,514	6,408,376	-7,750	150,327,142

In addition to reserves for housing and ICT (€0.8 million) and decentralized conditions of employment (€2.2 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 €1.6 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, 2021	Movements 2022	Withdrawals 2022	Allocations 2022	Release 2022	Balance Dec. 31, 2022	Balance < 1 yr.	Balance > 1yr.
2.2.1.	Personnel provisions								
2.2.1.1.	Reorganization provision	418,099	-	229,998	-	163,524	24,577	24,577	-
2.2.1.2.	Long-term savings leave	2,083,853	-	271,369	274,364	-	2,086,848	347,808	1,739,040
2.2.1.3.	WGA Self-insurance	325,552	-	137,779	251,474	-	439,247	95,787	343,459
2.2.1.4.	Service Milestone provision	2,005,270	-	155,730	451,919	64,424	2,237,035	166,840	2,070,196
2.2.1.5.	Severance pay	874,370	-	649,511	712,630	382,374	555,115	524,074	31,041
2.2.1.6.	Long-term sick leave	548,715	-	483,829	614,628	29,090	650,424	532,729	117,695
2.2.1.7.	Other personnel provisions	1,261,383	-	680,031	1,282,994	421,047	1,443,299	946,029	497,270
	Total Personnel provisions	<u>7,517,241</u>	<u>-</u>	<u>2,608,247</u>	<u>3,588,009</u>	<u>1,060,459</u>	<u>7,436,545</u>	<u>2,637,844</u>	<u>4,798,700</u>
2.2.4.	Other provisions	265,000	-	-	-	-	265,000	165,000	100,000
	Total Provisions	<u>7,782,241</u>	<u>-</u>	<u>2,608,247</u>	<u>3,588,009</u>	<u>1,060,459</u>	<u>7,701,545</u>	<u>2,802,844</u>	<u>4,898,700</u>

Provisions are stated at nominal value, as the time value of money is not material. Personnel provisions for reorganization and severance pay have decreased. The reorganization provision is expected to expire next year. The provision for severance pay has decreased due to the favorable labor market in which former employees have found jobs more quickly. The increase in the WIA is caused by the increase in persons requiring the addition of a large amount. This also applies to the provision for the long-term sick. The other provisions remained the same.

2.4.	Current liabilities	Dec. 31, 2022	Dec. 31, 2021
2.4.7.1.	Instalments received in advance on projects in progress	412,396	536,046
2.4.7.2.	Loss provision for projects in progress	830,267	552,176
2.4.8.	Creditors	9,290,730	6,125,076
2.4.9.1.	Payroll tax	6,672,373	6,238,770
2.4.9.2.	Social security premiums	1,836,113	1,725,907
2.4.9.3.	Turnover tax	629,520	1,377,419
2.4.9.4.	Corporate income tax	-	227,637
2.4.10.	Pensions	2,599,000	2,397,423
2.4.11.	Budget holder funds	1,937,751	2,418,737
	Subtotal Current liabilities	<u>24,208,151</u>	<u>21,599,191</u>
	Accrued liabilities		
2.4.13.1.	Tuition fees received in advance	21,097,643	11,729,590
2.4.13.2.	Contract education tuition fees received in advance	16,311,350	17,237,612
2.4.14.	Subsidies received in advance OCW	103,619	133,550
2.4.16.1.	Revenues Subsidy projects received in advance	19,172,796	11,687,881
2.4.16.2.	Revenues Netspar received in advance	5,480,981	5,755,968
2.4.16.3.	Revenues Starter grants received in advance	3,518,018	-
2.4.16.4.	Revenues Incentive grants received in advance	2,653,543	-
2.4.16.5.	Revenues Sector Plan funds received in advance	1,675,623	-
2.4.16.6.	Revenues from NPO funds received in advance	3,467,361	2,815,000
2.4.16.7.	Revenues received in advance Other	2,869,686	4,769,529
2.4.17.	Vacation pay and holiday leave	10,990,635	9,966,408
2.4.19.	Other accrued liabilities	5,276,162	6,064,494
	Total Accruals and deferred revenues	<u>92,617,417</u>	<u>70,160,033</u>
	Total Current liabilities	<u>116,825,568</u>	<u>91,759,224</u>

As of 2022, the balance sheet total of projects in progress is recorded as a netted item per project, either as valuation of projects in progress or as advance installments of projects in progress. The comparative figures for 2021 have been adjusted accordingly.

The tuition prepayment item has increased from last year. This increase is due to the elimination of tuition reduction for all students related to COVID-19.

The balance sheet item advance grant project revenues has increased compared to last year. This increase is mainly related to funds received in advance for projects starting in 2023.

Revenues received in advance for starter and incentive grants and Sector Plan funds relate to unspent funds allocated under the Administrative Agreement between universities and OCW. NPO funds relate to both education and research.

Debts have a maturity of less than one year.

Earmarked target subsidies OCW

G1 Accounting for subsidies with any surplus added to the lump sum.

Description reference	Allocation Date	The activities were fully implemented and completed in accordance with the grant decision at the end of the reporting year.
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Grant scheme for additional help in the classroom	COHO21-20009	04-08-2021	Yes
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G2A Subsidies that may only be used for the purpose for which the subsidy was made, ending at the end of the reporting year.

Description	Assignment reference	Date	Amount of assignment	Received up to and including previous reporting year	Total eligible costs up to and including previous reporting year	Balance as of January 1 reporting year	Received in reporting year	Eligible costs in reporting year	To be settled as of December 31 fiscal year under review
Higher education COVID-19 jobs subsidy scheme	COHO10040	13/04/2021	261,085	261,085	172,907	88,178	-	-	88,178
Prof. learning communities	PLG 2013 15	02/12/2013	200,000	200,000	197,197	2,803	-	-	2,803
Prof. learning communities	PLG 2013 11	02/12/2013	200,000	200,000	199,547	453	-	-	453
Supervision of starting lecturers	BSL 2013 03	02/12/2013	1,296,000	1,296,000	1,283,816	12,184	-	-	12,184
			<u>1,957,085</u>	<u>1,957,085</u>	<u>1,853,467</u>	<u>103,618</u>	<u>-</u>	<u>-</u>	<u>103,618</u>

The amounts accounted for in Model G2A are unspent funds and should be repaid in full. The determination of subsidies awarded in 2013 has still not taken place despite frequent contact. The determination of the 1st tranche subsidy for COVID-19 jobs has not yet been received.

Off-balance sheet rights and obligations

Multi-year financial commitments

Lease obligations

Tilburg University has several lease agreements for the rental of commercial buildings and grounds. The agreements have expiration dates of April 14, 2023, September 30, 2024, November 30, 2024, November 30, 2024, March 31, 2025, August 31, 2025, and March 31, 2033, respectively. The total obligation is €6,528,430, of which €1,909,144 relates to 2023, €3,110,675 relates to the period 2024-2027, and €1,508,611 relates to the period after 2027.

In addition, TIAS Business School B.V. has a lease agreement for a period from April 1, 2017 to March 31, 2032 with a commitment of €835,174 for 2023, €3,605,072 for the period 2024-2027, and €4,261,605 for the period thereafter. Within the first five years TIAS has the right to return 50% of the second floor. If this 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. An obligation of €10,499,115 remains outstanding at the end of the fiscal year. The expected completion of the Marga Klompé building is at the end of 2023.

Others

Tilburg University has an off-balance sheet liability for maintenance and other contracts totaling €3,100,451. The contract value of expiring contracts in 2023 is €362,000, and between 2024 and 2025, it is €2,738,451.

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	2022	2021
3.1.1.	Government contributions OCW	196,664,019	172,316,850
3.1.2.	Earmarked subsidies OCW	29,931	835,141
	Total government contributions	<u>196,693,950</u>	<u>173,151,991</u>

The government contribution is higher than budgeted (€191.1 million). Due to the Administrative Agreement between universities and OCW, Tilburg University received additional government funding for Sector Plans and starter and incentive grants. Additional compensation was also received for loss of revenues following the introduction of the halving of the statutory tuition fees for first-year Bachelor's students.

The earmarked subsidies OCW refer to funds allocated in 2021 to COVID-19 job subsidies that were spent in 2022.

3.3.	Tuition fees	2022	2021
3.3.4.1.	Statutory tuition fees	22,733,689	25,869,568
3.3.4.2.	Institutional tuition fees	10,401,808	10,216,925
	Total Tuition Fees	<u>33,135,497</u>	<u>36,086,493</u>

Revenues from tuition fees are in line with the budget (€32.7 million). The decrease from last year is partly due to lower student numbers and the halving of tuition fees for all students in 2021.

3.4.	Revenues work commissioned by third parties	2022	2021
3.4.1.	Contract education	24,914,564	25,245,558
3.4.2.	Contract research		
3.4.2.1.	International organizations	5,698,291	5,756,436
3.4.2.2.	National governments	3,075,027	2,976,530
3.4.2.3.	NWO	7,363,645	7,483,240
3.4.2.4.	KNAW	63,596	200,455
3.4.2.5.	Other non-profit organizations	2,364,491	1,674,852
3.4.2.6.	Companies	703,932	359,275
	Total Contract research	19,268,982	18,450,789
3.4.5.	Other Revenues commissioned by third parties	6,642,118	5,341,043
	Total Revenues work commissioned by third parties	50,825,664	49,037,391

The item of contract education mainly concerns TIAS (€21.9 million in 2022; €22.1 million in 2021).

The contract research item includes both revenues from projects in progress and grant projects. The NWO item consists of €2.7 million of revenues from ZonMw projects (2021: €2.8 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 (€50.8 million) was lower than budgeted (€53.9 million) due to tightness in the labor market.

3.5.	Other Revenues	2022	2021
3.5.1.	Rental revenues	418,741	410,506
3.5.2.	Secondment of staff	766,653	742,570
3.5.4.	Subsidies	4,171,303	4,500,029
3.5.7.	Student contributions	764,313	812,458
3.5.8.	Sale of (educational) materials	566,490	363,766
3.5.10.	Other	3,953,861	3,390,664
	Total Other Revenues	10,641,362	10,219,994

Other revenues are in line with the budget (€10.3 million). As of this fiscal year, the item at third-party data education is included in miscellaneous other revenues instead of sales (educational) materials.

This has also been corrected for 2021 (€0.3 million).

The item "Miscellaneous other revenues" is further specified below.

3.5.10.	Specification Miscellaneous Other Revenues		
3.5.10.1.	Services/personnel support	732,503	1,101,459
3.5.10.2.	Sports memberships	872,552	485,174
3.5.10.3.	Other revenues	<u>2,348,806</u>	<u>1,804,031</u>
		<u>3,953,861</u>	<u>3,390,664</u>

Charges

4.1.	Personnel expenses	2022	2021
4.1.1.	Wages and salaries		
4.1.1.1.	Gross wages and salaries	142,867,285	134,526,217
4.1.1.2.	Social security charges	18,000,217	16,983,851
4.1.1.5.	Pension costs	<u>23,384,165</u>	<u>22,248,584</u>
	Total Wages and salaries	<u>184,251,666</u>	<u>173,758,651</u>
4.1.2.	Other personnel charges		
4.1.2.1.	Allocations to personnel provisions	2,222,361	1,648,441
4.1.2.2.	Charges for external personnel	21,816,796	18,903,398
4.1.2.3.	Other	<u>7,975,504</u>	<u>6,591,892</u>
	Total Other personnel Charges	<u>32,014,660</u>	<u>27,143,731</u>
4.1.3.	Benefits received	-1,360,746	-1,262,013
	Total Personnel expenses	<u>214,905,580</u>	<u>199,640,369</u>

Personnel expenses are lower than the budget (€219 Million). On the one hand, there is an increase in costs as a result of the Collective Labour Agreement concluded. On the other hand, Schools and Divisions are faced with vacancies that have been open longer and/or are more difficult to fill. On an overall level, this translates into lower personnel expenses than budgeted.

As of January 31, 2023, the pension fund's policy coverage ratio is 111.1% (source: website www.abp.nl, dated February 2, 2023). 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 fiscal year in the financial statements.

During the year 2022, an average of 2,139 FTEs were employed (2021: 2,054 FTEs): 37 FTEs board/management (2021: 37 FTEs), 1,226 FTEs primary process staff (2021: 1,193 FTEs) and 876 FTEs support staff (2021: 824 FTEs). There are no employees based abroad (2021: 0 FTE).

4.2.	Depreciation	2022	2021
4.2.1.	Intangible assets	354,875	354,875
4.2.2.1.	Buildings and Grounds	8,691,905	8,888,925
4.2.2.2.	Inventory and equipment	<u>5,672,752</u>	<u>4,840,450</u>
	Total Depreciation	<u>14,719,532</u>	<u>14,084,250</u>

Depreciation expenses are reasonably in line with the budget (€15.2 million).

4.3.	Housing charges	2022	2021
4.3.1.	Rent	2,847,979	2,952,605
4.3.2.	Insurance	478,663	437,237
4.3.3.	Maintenance	2,957,850	3,051,226
4.3.4.	Energy and water	3,091,894	2,136,879
4.3.5.	Cleaning costs	2,882,229	2,604,088
4.3.6.	Taxes and levies	771,079	782,127
4.3.8.	Other housing charges	1,034,486	2,297,324
	Total Housing charges	<u>14,064,181</u>	<u>14,261,486</u>

Housing costs are in line with the budget (€14.1 million). Due to the expiring fixed contract for gas and heating, energy costs increased. This is offset by lower project-related housing costs.

4.4.	Miscellaneous other charges	2022	2021
4.4.1.	Administration and management	2,754,252	2,034,109
4.4.2.	Inventory and equipment	11,986,473	10,074,612
4.4.3.	Books and literature	4,439,420	3,865,556
4.4.4.	Allocation of other provisions	298,996	185,635
4.4.5.	Miscellaneous other charges	21,552,561	17,367,532
	Total Miscellaneous other charges	<u>41,031,701</u>	<u>33,527,443</u>

Other expenses are lower than budgeted (€42.7 million). Major causes are the not fully realized utilization of the Decentralized Employment Conditions funds at Administration posts and underspending in the realization of the strategic projects.

The increase in the item of inventory and equipment is largely explained by the fact that costs for Software as a Service (SaaS) are taken directly into operations.

The item "Miscellaneous other expenses" is further specified below.

4.4.5.	Specification Other charges		
4.4.5.1.	Grants and revenue transfers	1,333,346	1,747,087
4.4.5.2.	Office expenses	1,071,580	866,176
4.4.5.3.	Travel and accommodation expenses	2,587,655	710,445
4.4.5.4.	Representation expenses	5,343,515	2,713,166
4.4.5.5.	Grants	2,897,891	2,782,150
4.4.5.6.	Information	3,850,765	3,566,226
4.4.5.7.	Research and Development	1,412,832	999,340
4.4.5.8.	General expenses	3,054,978	3,982,942
		<u>21,552,561</u>	<u>17,367,532</u>

With the lifting of the COVID-19 measures, there is an increase in travel and accommodation costs and representation costs. Costs are at pre-COVID-19 levels.

Auditors' fees

The following independent auditor's fees were charged to the organization and the parties included in the consolidation, all as referred to in Article 2:382a of the Dutch Civil Code (The auditor's fees accounted for relate to invoices received during the fiscal year).

PricewaterhouseCoopers Accountants N.V.		2022	2021
	Fee for review of financial statements	381,205	229,259
	Fee for other audit services	108,598	74,469
	Fee for tax consultancy	30,139	30,750
	Fee for other non-audit services	34,262	34,750
		<u>554,203</u>	<u>369,227</u>
6.	Financial revenues and charges	2022	2021
6.1.	Financial revenues		
6.1.1.	Interest income and similar income	203,428	-66,573
6.1.3.	Value adjustments to financial fixed assets	40,286	18,407
6.1.4.	Revenues from receivables related to fixed assets	-83,171	10,080
	Total Interest income and similar income	<u>160,543</u>	<u>-38,086</u>
6.2.	Interest income and similar income		
6.2.1.	Value adjustments to financial fixed assets	184,876	2,514,370
	Total Interest income and similar income	<u>184,876</u>	<u>2,514,370</u>
	Total Financial revenues and charges	<u>-24,332</u>	<u>-2,552,456</u>

As a result of unbudgeted interest received from Treasury Banking, the balance of the financial revenues and charges is lower than budgeted (-€0.4 million).

7.	Taxes	2022	2021
7.1	Total taxes for TiU Holding B.V.	19,963	92,985
7.2	Total taxes for TIAS Business Schools B.V.	127,035	151,471
	Total taxes (D)	<u>146,998</u>	<u>244,456</u>
7.1	TiU Holding B.V.	2022	2021
	Result of operational activities before taxes (A)	-53,881	-47,401
	Result KUB Career Services B.V.	186,968	508,884
	Taxable results (B)	133,087	461,483
	Taxes from operational results (C)	19,963	90,871
	Taxes from previous years	-	2,114
	Total taxes (D)	<u>19,963</u>	<u>92,985</u>
	Tax on taxable results (C/B)	15.0%	19.7%
7.2	TIAS Business School B.V.	2022	2021
	Profit/Loss from operational activities before taxes (A)	524,764	464,062
	Correction for goodwill	354,875	354,875
	Other non-deductible amounts	-151,011	187,953
	Offset of losses	-	-303,005
	Taxable results (B)	728,628	703,885
	Taxes from operational results (C)	145,325	151,471
	Taxes from previous years	-18,290	-
	Total taxes (D)	<u>127,035</u>	<u>151,471</u>
	Tax on taxable results (C/B)	19.9%	21.5%
	Effective tax rates (D/A)	24.2%	32.6%
	Applicable tax rate (profit/loss from ordinary business operations ≤ EUR 395.000)	15.0%	
	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)		25.0%

The applicable tax rate is based on the relative share of the group companies' contribution to the results and the tax rates applicable in the respective countries.

The effective tax rate differs from the prevailing tax rate because of tax non-deductible goodwill depreciation.

Overview of related party

	Legal form	Statutory registered office	Activity code	Assets December 31, 2022	Operating balance 2022	Turnover 2022	Statement Art. 2:403 Dutch Civil Code	Participating interest	Consolidation
Majority holding									
TIAS Business School	B.V.	Tilburg	1	3,958,840	421,650	23,552,540	No	80%	Yes
TiU Holding	B.V.	Tilburg	4	1,158,338	118,565	3,527,781	No	100%	Yes
Decisive voice									
Tilburg University Fund	Foundation	Tilburg	4	2,032,022	-83,472	359,278	No		Yes

Explanation code activities: 1. contract education, 2. contract research, 3. real estate, 4. other. Average number of employees: TIAS 104 (2021: 105), TiU Holding 1 (2021: 1)

	Legal form	Statutory Registered Office	Activity Code
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 Senior Executives in the Public and Semi-Public Sector (Standards for Remuneration) Act (WNT)

The Ministry of Education, Culture and Science uses a system of remuneration classes based on complexity points for the WNT. In 2022, Tilburg University falls into class G with 18 complexity points (revenues 10, funded students 3, and weighted education sectors 5). The WNT remuneration maximum is €216,000 in case of full-time employment for the entire year.

Senior executives employed and former senior executives employed 2022

2022	Prof. W.B.H.J. van de Donk	P.F.I.M. Snijders, MSc, CPC	Prof. A.J. Schuit	Dr. K. Sijtsma*
Position details	President	Member	Member	Former senior executive
Start and end of employment	Jan. 1-Dec. 31	Jan. 1-Dec. 31	Jan. 1-Dec. 31	Jan. 1-May 27 31
Scope of employment (in FTE)	1.0	1.0	1.0	1.0
(Fictitious) employment?	yes	yes	yes	yes
Individual WNT maximum	216,000	216,000	216,000	86,992
Remuneration plus taxable expense reimbursements	190,429	185,716	185,587	66,196
Remuneration payable in due course	24,283	24,126	24,121	9,298
<i>Subtotal</i>	214,713	209,842	209,708	75,494
-/- Undue payment and not yet reclaimed	-	-	-	-
Total remuneration	214,713	209,842	209,708	75,494
Amount and reason why the overrun has or has not been allowed	N/A	N/A	N/A	N/A
Notes to the claim of undue payment	N/A	N/A	N/A	N/A
2021	Prof. W.B.H.J. van de Donk	Prof. A.J. Schuit	P.F.I.M. Snijders, MSc ,CPC	Dr. K. Sijtsma*
Position details	President	Member	Member	Member/ Former senior executive
Start and end of employment	Oct. 1-Dec. 12	Nov. 19- Dec. 12	Jan. 1-Dec. 31	Jan. 1-Dec. 31
Scope of employment (in FTE)	1.0	1.0	1.0	1.0
Remuneration plus taxable expense reimbursements	179,435	178,436	178,418	148,277
Remuneration payable in due course	23,738	23,598	23,577	22,440
Total remuneration	203,173	202,034	201,995	170,717
Individual WNT maximum	209,000	209,000	209,000	209,000

Supervisory senior executives 2022

2022	H. Reumkens	M. Leijten	E. Demerouti	Prof. W.M.P. van der Aalst	J.H.P.M. van Lange
Position details	President	Member	Member	Member	Member
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
Individual WNT maximum	32,400	21,600	5,444	21,600	21,600
Total remuneration	21,384	14,256	3,564	14,256	14,256
-/- 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
Notes to the claim of undue payment	N/A	N/A	N/A	N/A	N/A

2021	Mr. H. Reumkens	M. Leijten	Prof. E. van Sliedregt	Prof. W.M.P. van der Aalst	J.H.P.M. van Lange
Position details	President	Member	Member	Member	Member
Start and end of employment	Jan. 1-Dec. 31	Jan. 1- Dec. 31	Jan. 1- March 31	Jan. 1- Dec. 31	Jan. 1- Dec. 31
Total remuneration	20,000	13,500	3,375	13,500	13,500
Individual WNT maximum	31,350	20,900	5,153	20,900	20,900

Other reporting requirements under the WNT

In addition to the senior executives listed above, there were other officials with an employment contract who received remuneration above the individual WNT maximum in 2022. These officials receive an allowance because of their outstanding contribution to science. Tilburg University aligns its remuneration policy with Dutch standards where possible, but given the labor market, this does not result in a remuneration below the WNT threshold amount in all individual cases.

Remuneration of non-senior officials 2022

2022	Full Professor 1	Full Professor 2	Full Professor 3	Full Professor 4	Full Professor 5	Full Professor 6	Full Professor 7
Start and end of employment	Jan. 1-Dec. 31	Jan. 1-Dec. 31	Jan.1-May 28	Jan. 1-Dec. 31	Jan. 1-Dec. 31	Jan. 1-Dec. 31	Jan. 1-Aug. 31 & Sept. 1-Dec 31
Scope of employment (in FTE)	1.0	1.0	1.0	1.0	1.0	0.9	0,2 & 0,4
Individual WNT maximum	216,000	216,000	87,584	216,000	216,000	194,399	57,639
Remuneration plus taxable expense reimbursements	247,563	284,777	96,959	209,012	199,645	177,725	53,943
Remuneration payable in due course	26,109	26,574	10,216	24,792	24,478	21,966	6,458
Total remuneration	273,672	311,352	107,175	233,803	224,123	199,691	60,401

2021	Full Professor 1	Full Professor 2	Full Professor 3	Full Professor 4	Full Professor 5	Full Professor 6	Full Professor 7
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	Jan. 1-Dec. 31	Jan. 1-Aug. 31 & Sept. 1-Dec 31
Scope of employment (in FTE)	1.0	1.0	1.0	1.0	1.0	0.9	1,0 & 0,2
Remuneration plus taxable expense reimbursements	241,596	276,729	209,075	203,038	193,718	172,456	139,482
Remuneration payable in due course	25,701	26,122	24,557	24,354	24,036	21,568	17,435
Total remuneration	267,297	302,851	233,632	227,392	217,754	194,024	156,917

10. Separate financial statements, including explanatory notes

Company balance sheet

(after profit appropriation - all amounts in €)

1. Assets		Dec. 31, 2022	Dec. 31, 2022
1.1.	Fixed assets		
1.1.2.	Tangible fixed assets	150,618,885	151,278,626
1.1.3.	Financial fixed assets	5,306,410	4,858,275
	Total Fixed assets	155,925,295	156,136,901
1.2.	Current assets		
1.2.2.	Receivables	16,835,441	15,653,936
1.2.4.	Liquidities	79,238,603	45,836,805
	Total Current assets	96,074,044	61,490,741
	Total assets	251,999,339	217,627,642
2. Liabilities		Dec. 31, 2022	Dec. 31, 2022
2.1.	Equity	147,503,352	141,103,583
2.2.	Provisions	7,442,479	7,255,698
2.4.	Current liabilities	97,053,508	69,268,361
	Total liabilities	251,999,339	217,627,642

Company statements of revenues and charges

2022

(all amounts in €)

	2022	Budget 2022	2021
3. Revenues			
3.1. Government contributions	196,693,950	191,120,000	173,151,991
3.3. Tuition fees	33,135,497	32,724,000	36,086,493
3.4. Revenues from work commissioned by third parties	27,273,124	35,150,000	25,990,771
3.5. Other Revenues	12,531,875	7,624,000	11,824,913
Total Revenues	<u>269,634,446</u>	<u>266,618,000</u>	<u>247,054,168</u>
4. Costs			
4.1. Personnel expenses	202,343,110	205,727,000	187,070,852
4.2. Depreciation	14,071,266	14,375,000	13,473,500
4.3. Accommodation expenses	13,205,247	13,084,000	13,584,806
4.4. Other expenses	34,171,015	36,184,000	27,108,353
Total expenses	<u>263,790,638</u>	<u>269,370,000</u>	<u>241,237,511</u>
Balance of Revenues and Charges	5,843,809	-2,752,000	5,816,657
6. Revenues and Charges	<u>107,825</u>	<u>-411,000</u>	<u>-2,465,071</u>
Result	5,951,633	-3,163,000	3,351,586
8. Result from participating interests	<u>455,885</u>	<u>-</u>	<u>612,882</u>
Net result	<u>6,407,518</u>	<u>-3,163,000</u>	<u>3,964,468</u>

Explanatory notes to the company financial statement

The company financial statements have been prepared in accordance with the statutory provisions of Title 9, Book 2 of the Dutch Civil Code 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, 2022	Dec. 31, 2021
1.1.2.1.	Buildings	121,908,553	121,286,807
1.1.2.2.	Grounds	17,178,373	16,991,650
1.1.2.3.	Inventory and equipment	11,531,959	13,000,168
	Total Tangible fixed assets	<u>150,618,885</u>	<u>151,278,626</u>

1.1.2.1.	Buildings		Buildings	Buildings under construction	Total buildings
	Purchase price	Jan. 1, 2022	210,976,230	6,343,756	217,319,987
	Depreciation	Jan. 1, 2022	-96,033,180	-	-96,033,180
	Book value	Jan. 1, 2022	<u>114,943,051</u>	<u>6,343,756</u>	<u>121,286,807</u>
	Investments	2022	5,368,927	3,437,319	8,806,246
	Disinvestments purchase price	2022	-	-	-
	Disinvestments depreciation	2022	-	-	-
	Depreciation	2022	-8,184,500	-	-8,184,500
	Purchase price	Dec. 31, 2022	216,345,158	9,781,075	226,126,233
	Depreciation	Dec. 31, 2022	-104,217,679	-	-104,217,679
	Book value	Dec. 31, 2022	<u>112,127,478</u>	<u>9,781,075</u>	<u>121,908,553</u>

Buildings are capitalized at the beginning of the fiscal year (01-01).

The buildings under construction category consists of the Marga Klompé building for education and self-study (€6.1 million), server room renovation (€0.8 million), Mindlabs new construction (€, 0.8 million), and other (€1.9 million).

1.1.2.2	Grounds		Grounds	Grounds development	Total grounds
	Purchase price	Jan. 1, 2022	14,289,569	5,765,745	20,055,314
	Depreciation	Jan. 1, 2022	-	-3,063,663	-3,063,663
	Book value	Jan. 1, 2022	14,289,569	2,702,081	16,991,650
	Investments	2022	-	581,031	581,031
	Disinvestments purchase price	2022	-	-	-
	Disinvestments depreciation	2022	-	-	-
	Depreciation	2022	-	-394,309	-394,309
	Purchase price	Dec. 31, 2022	14,289,569	6,346,776	20,636,345
	Depreciation	Dec. 31, 2022	-	-3,457,972	-3,457,972
	Book value	Dec. 31, 2022	14,289,569	2,888,804	17,178,373
1.1.2.3.	Inventory and equipment				Inventory and equipment
	Purchase price			Jan. 1, 2022	29,720,423
	Depreciation			Jan. 1, 2022	-16,720,255
	Book value			Jan. 1, 2022	13,000,168
	Investments			2022	4,024,248
	Disinvestments purchase price			2022	3,838,282
	Disinvestments depreciation			2022	-3,838,282
	Depreciation			2022	-5,492,458
	Purchase price			Dec. 31, 2022	29,906,389
	Depreciation			Dec. 31, 2022	-18,374,431
	Book value			Dec. 31, 2022	11,531,959

Inventory and equipment with a book value of nil at 1-1 have been included as disinvestments at the end of the fiscal year and accounted for as such. This involves an amount of €3.8 million.

As of 2022, inventory and equipment is capitalized as of the date they are put into service (up to and including 2021, capitalization was as of January 1 of the fiscal year). This improves understanding of actual depreciation charges.

The following depreciation percentages are used (unless otherwise explained):

- | | |
|-------------------------------|------------------------|
| ◆ Grounds (incl. development) | 0% - 5% - 10% |
| ◆ Buildings | 1,7% - 3,3% - 5% - 10% |
| ◆ Equipment and inventory | 10% - 25 % |

1.1.3.	Financial fixed assets	Book value Dec. 31, 2021	Investments 2022	Disinvestments 2022	Result 2022	Book value Dec. 31, 2022
1.1.3.1.	Participating interests in group companies					
1.1.3.1.1.	TiU Holding BV	1,039,773	-	-	118,565	1,158,338
1.1.3.1.2.	TIAS Business School BV	2,829,752	-	-	337,320	3,167,072
	Total Participating interests in group companies	3,869,525	-	-	455,885	4,325,410
1.1.3.7.	Securities					
1.1.3.7.3.	Other bonds	988,750	-	7,750	-	981,000
	Total Securities	988,750	-	7,750	-	981,000
	Total Financial fixed assets	4,858,275	-	7,750	455,885	5,306,410

TiU Holding B.V. is a company founded and financed by Tilburg University with a registered 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 a registered capital of €12,500,000 of which €2,500,000 issued and paid up. Tilburg University holds an 80% stake in TIAS Business School B.V.

The current value of the securities at 31-12-2022 is €981,000. 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, 2022	Dec. 31, 2021
1.2.2.1.	Receivables	3,520,469	3,744,662
1.2.2.4.	Debtors	637,695	479,207
1.2.2.9.	Receivables from group companies	622,846	340,853
	Subtotal Receivables	<u>4,781,010</u>	<u>4,564,722</u>
	Accrued assets		
1.2.2.12.	Advances provided	4,488,785	4,868,374
1.2.2.13.	Other accrued assets:	63,961	49,378
1.2.2.15.	Other accrued assets:		
	Revenues to be received	3,562,901	2,596,700
	Revenues to be received from grant projects	3,938,785	3,573,822
	Other accrued assets	-	940
	Total Accrued assets	<u>12,054,432</u>	<u>11,089,214</u>
	Total Receivables	<u><u>16,835,441</u></u>	<u><u>15,653,936</u></u>

The receivables have a remaining term of less than one year. The balance of accounts receivable consists of €67,393 in receivables from related parties (2021: €64,363).

As of 2022, the balance sheet total of projects in progress is recorded as a netted item per project, either as valuation of projects in progress or as advance installments of projects in progress. The comparative figures for 2021 have been adjusted accordingly.

Prepaid expenses mainly relate to licenses, software, and rent.

1.2.4.	Liquid assets	Dec. 31, 2022	Dec. 31, 2021
1.2.4.1.	Cash	18,044	17,590
1.2.4.2.1.	Bank accounts	327,236	358,397
1.2.4.2.2.	Deposit	12,992	7,940,138
1.2.4.3.	Treasury Banking	78,880,331	37,520,679
	Total Liquid assets	<u>79,238,603</u>	<u>45,836,805</u>

Liquid assets include a bank guarantee in the amount of €308,870. The remaining liquid assets are freely available.

As of July 2021, Tilburg University has placed its liquidity with the Ministry of Finance within the framework of Treasury Banking.

Liabilities

2.1.	Equity capital	Status Dec. 31, 2020	Appropriation result 2021	Other transaction 2021	Status Dec. 31, 2021	Appropriation result 2021	Other transaction 2022	Status Dec. 31, 2022
			2021					
2.1.1.	Group equity							
2.1.1.1.	General reserve							
2.1.1.1.1.	General reserve (public)	107,439,081	3,269,796	4,549,648	115,258,525	6,209,915	856,544	122,324,986
2.1.1.1.2.	General reserve (private)	8,973,991	81,790	-	9,055,781	-258,282	-88,816	8,708,683
2.1.1.1.3.	General reserve participations (private)	3,256,643	612,882	-	3,869,525	455,885	-	4,325,410
	Total General reserve	<u>119,669,715</u>	<u>3,964,468</u>	<u>4,549,648</u>	<u>128,183,831</u>	<u>6,407,518</u>	<u>767,728</u>	<u>135,359,079</u>
2.1.1.2.	Earmarked reserves public	17,287,050	-	-4,549,648	12,737,402	-	-767,728	11,969,673
2.1.1.6.	Revaluation reserve	156,500	-	25,850	182,350	-	-7,750	174,600
	Total Equity	<u>137,113,265</u>	<u>3,964,468</u>	<u>25,850</u>	<u>141,103,583</u>	<u>6,407,518</u>	<u>-7,750</u>	<u>147,503,352</u>

The earmarked reserves concern decentralized reserves at Schools and Divisions and, in addition to reserves for housing and ICT (€0.8 million) and decentralized employment conditions (€2.2 million), consist mainly of reserves for university strategy projects and projects charged to the units' own reserves (€9.0 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, 2021	Transactions 2022	Withdrawals 2022	Additions 2022	Release 2022	Status Dec. 31, 2022	Balance < 1 year	Balance > 1 year
2.2.1.	Personnel Facilities								
2.2.1.1.	Reorganization provision	418,099	-	229,998	-	163,524	24,577	24,577	-
2.2.1.2.	Long-term savings leave	2,083,853	-	271,369	274,364	-	2,086,848	347,808	1,739,040
2.2.1.3.	Own risk WGA	325,552	-	137,779	251,474	-	439,247	95,787	343,459
2.2.1.4.	Anniversary facility	1,909,687	-	155,730	382,275	-	2,136,232	109,009	2,027,224
2.2.1.5.	Redundancy pay	874,370	-	582,497	263,242	-	555,115	524,074	31,041
2.2.1.6.	Long-term sick leave	272,478	-	-	280,446	-	552,924	476,793	76,131
2.2.1.7.	Other personnel facilities	1,106,660	-	652,987	928,863	-	1,382,536	650,169	471,367
	Total Facilities	<u>6,990,698</u>	<u>-</u>	<u>2,030,360</u>	<u>2,380,664</u>	<u>163,524</u>	<u>7,177,479</u>	<u>2,228,217</u>	<u>4,688,262</u>
2.2.4.	Other Facilities	265,000	-	-	-	-	265,000	-	-
	Total Facilities	<u>7,255,698</u>	<u>-</u>	<u>2,030,360</u>	<u>2,380,664</u>	<u>163,524</u>	<u>7,442,479</u>	<u>2,228,217</u>	<u>4,688,262</u>

Provisions are stated at face value, as the time value of money is not material. Personnel provisions for reorganization and severance pay have decreased. The reorganization provision is expected to expire next year. The provision for severance pay has decreased due to the favorable labor market in which former employees have found jobs more quickly. The increase in the WIA is caused by the increase in persons resulting in a large amount to be allocated. This also applies to the provision for those with long-term illnesses. The other provisions remained the same.

2.4.	Current liabilities	Dec. 31, 2022	Dec. 31, 2021
2.4.1.	Debts to group companies	22.689	22.689
2.4.7.1.	Instalments received in advance on projects in progress	412.396	536.046
2.4.7.2.	Loss provision for projects in progress	830.267	552.176
2.4.8.	Creditors	8.689.129	5.200.991
2.4.9.1.	Payroll tax	6.563.059	6.102.688
2.4.9.2.	Social security premiums	1.836.113	1.725.907
2.4.9.3.	Sales tax	514.784	456.516
2.4.10.	Pensions	2.565.413	2.377.132
2.4.11.	Budget holder funds	1.814.955	2.309.119
	Subtotal Current liabilities	23.248.806	19.283.265
	Accrued liabilities		
2.4.13.1.	Tuition fees received in advance	21.097.643	11.729.590
2.4.13.2.	Tuition fees received in advance for contract education	1.038.589	717.578
2.4.14.	Subsidies received in advance OCW	103.619	133.550
2.4.16.1.	Revenues grant projects received in advance	14.041.055	11.687.881
2.4.16.2.	Revenues Netspar received in advance	5.480.981	5.755.968
2.4.16.3.	Revenues starter grants received in advance	3.518.018	-
2.4.16.4.	Revenues incentive grants received in advance	2.653.543	-
2.4.16.5.	Revenues from Sector Plan funds received in advance	1.675.623	-
2.4.16.6.	Revenues from NPO funds received in advance	3.467.361	2.815.000
2.4.16.7.	Other revenues received in advance	8.001.427	4.769.529
2.4.17.	Vacation pay and vacation days	10.321.274	9.332.177
2.4.19.	Other accrued liabilities	2.405.569	3.043.823
	Total Accruals and deferred income	73.804.702	49.985.097
	Total Current liabilities	97.053.508	69.268.361

The debts have a maturity of less than one year. The balance of accounts payable consists of €572,145 in debts to related parties (2021: €515,133).

As of 2022, the balance sheet total of projects in progress is recorded as a netted item per project, either as valuation of projects in progress or as advance installments of projects in progress. The comparative figures for 2021 have been adjusted accordingly.

The tuition fees prepayment item has increased from last year. This increase is due to the elimination of tuition reduction for all students related to COVID-19.

The balance sheet item advance grant project revenues has increased compared to last year. This increase is mainly related to funds received in advance for projects starting in 2023.

Revenues received in advance for starter and incentive grants and Sector Plan funds relate to unspent funds allocated under the Administrative Agreement between universities and OCW. NPO funds relate to both education and research.

Revenues

3.1.	Government funding	2022	2021
3.1.1.	Government funding Ministry of Education, Culture, and Science	196,664,019	172,316,850
3.1.2.	Earmarked subsidies Ministry of Education, Culture, and Science	29,931	835,141
	Total Government funding	<u>196,693,950</u>	<u>173,151,991</u>

The government contribution is higher than budgeted (€191.1 million). Due to the Administrative Agreement between universities and OCW, Tilburg University received additional government funding for Sector Plans and starter and incentive grants. Additional compensation was also received for loss of revenues following the introduction of the halving of statutory tuition fees for first-year Bachelor's students.

The earmarked subsidies OCW refer to funds allocated in 2021 to COVID-19 job subsidies that were spent in 2022.

3.3.	Tuition Fees	2022	2021
3.3.4.1.	Statutory tuition fees	22,733,689	25,869,568
3.3.4.2.	Institutional tuition fees	10,401,808	10,216,925
	Total tuition fees	<u>33,135,497</u>	<u>36,086,493</u>

Revenues from tuition fees are in line with the budget (€32.7 million). The decrease from last year is partly due to lower student numbers and the halving of tuition fees for all students in 2021.

3.4. Revenues work commissioned by third parties		2022	2021
3.4.1.	Contract education	2,950,016	3,137,191
3.4.2.	Contract research		
3.4.2.1.	International organizations	5,698,291	5,756,436
3.4.2.2.	National governments	3,075,027	2,976,530
3.4.2.3.	NWO	7,363,645	7,483,240
3.4.2.4.	KNAW	63,596	200,455
3.4.2.5.	Other non-profit organizations	2,364,491	1,674,852
3.4.2.6.	Companies	703,932	359,275
	Total Contract research	19,268,982	18,450,789
3.4.5.	Other Revenues commissioned by third parties	5,054,126	4,402,790
	Total Revenues work commissioned by third parties	27,273,124	25,990,771

The contract research item includes both revenues from projects in progress and grant projects. The NWO item consists of €2.7 million of revenues from ZonMw projects (2021: €2.8 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 (€27.3 million) is lower than budgeted (€31.4 million), due to tightness in the labor market.

3.5.	Other Revenues	2022	2021
3.5.1.	Rental revenues	1,495,961	1,419,302
3.5.2.	Secondment of staff	802,748	775,379
3.5.4.	Grants	3,812,025	4,058,802
3.5.7.	Student contributions	764,313	812,458
3.5.8.	Sale of (educational) materials	566,490	363,766
3.5.10.	Other	5,090,338	4,395,206
	Total Other Revenues	<u>12,531,875</u>	<u>11,824,913</u>

The realization of other revenues (€12.5 million) is slightly higher than budgeted (€11.3 million), due in part to more sports memberships sold after COVID-19.

As of this fiscal year, the item at third-party data education is included in miscellaneous other revenues instead of sales (educational) materials. This has also been corrected for 2021 (€0.3 million).

The item "Miscellaneous other revenues" is further specified below.

3.5.10.	Specification Miscellaneous Other Revenues.		
	Services/personnel support	732,503	1,101,459
	Sports memberships	872,552	485,174
	Other revenues	3,485,283	2,808,573
		<u>5,090,338</u>	<u>4,395,206</u>

Charges

4.1.	Personnel expenses	2022	2021
4.1.1.	Wages and salaries		
4.1.1.1.	Gross wages and salaries	136,857,914	127,739,016
4.1.1.2.	Social security costs	16,490,503	15,491,333
4.1.1.5.	Pension costs	21,917,610	20,694,391
	Total Wages and salaries	<u>175,266,026</u>	<u>163,924,739</u>
4.1.2.	Other personnel expenses		
4.1.2.1.	Additions to employee facilities	2,217,141	1,651,018
4.1.2.2.	Expenses for staff not in paid employment	18,574,038	16,391,229
4.1.2.3.	Other	7,547,723	6,231,579
	Total Other personnel expenses	<u>28,338,901</u>	<u>24,273,826</u>
4.1.3.	Benefits received	-1,261,817	-1,127,713
	Total Personnel expenses	<u>202,343,110</u>	<u>187,070,852</u>

Personnel expenses are lower than the budget (€205.7 million). On the one hand, there is an increase in costs as a result of the Collective Labour Agreement concluded. On the other hand, Schools and Divisions are faced with vacancies that have been open longer and/or are more difficult to fill. On an overall level, this translates into lower personnel expenses than budgeted.

During the year 2022, an average of 2,034 FTEs (2021: 1,948 FTEs) were employed: 30 FTEs board/management (2021: 30 FTEs), 1,157 FTEs primary process staff (2021: 1,124 FTEs) and 847 FTE support staff (2021: 794 FTEs).

In 2022, there are no employees based abroad (2021: 0 FTE).

4.2.	Depreciation	2022	2021
4.2.2.1.	Buildings and Grounds	8,578,808	8,775,828
4.2.2.2.	Inventory and equipment	5,492,458	4,697,672
	Total Depreciation	<u>14,071,266</u>	<u>13,473,500</u>

Depreciation expenses are reasonably in line with the budget (€14.3 million).

4.3.	Housing expenses	2022	2021
4.3.1.	Rent	2,497,117	2,641,426
4.3.2.	Insurance	425,234	380,706
4.3.3.	Maintenance	2,690,734	2,853,383
4.3.4.	Energy and water	3,091,894	2,131,879
4.3.5.	Cleaning costs	2,793,062	2,532,314
4.3.6.	Taxes and levies	771,079	782,127
4.3.8.	Other housing expenses	936,126	2,262,971
	Total Housing expenses	<u>13,205,247</u>	<u>13,584,806</u>

Housing costs are in line with the budget (€13.1 million). Due to the expiring fixed contract for gas and heating, energy costs increased. This is offset by lower project-related housing costs.

4.4.	Other charges	2022	2021
4.4.1.	Administration and management	2,599,723	1,777,655
4.4.2.	Inventory and equipment	11,286,953	9,586,634
4.4.3.	Books and literature	3,988,552	3,385,337
4.4.4.	Allocation of other facilities	278,092	107,055
4.4.5.	Miscellaneous other expenses	16,017,696	12,251,672
	Total Other expenses	<u>34,171,015</u>	<u>27,108,353</u>

Other expenses are lower than budgeted (€36.2 million). Major causes are the not fully realized utilization of the Decentralized Employment Conditions funds at Administration posts and underspending in the realization of the strategic projects.

The increase in the item of inventory and equipment is largely explained by the fact that costs for Software as a Service (SaaS) are taken directly into operations.

The item "Miscellaneous other expenses" is further specified below.

4.4.5.	Specification Miscellaneous other expenses		
	Grants and revenue transfers	1,333,346	1,747,087
	Office expenses	1,336,908	1,097,501
	Travel and accommodation expenses	2,046,030	494,058
	Representation expenses	3,274,253	1,542,751
	Scholarships	2,348,800	2,077,238
	Information	2,420,296	2,278,427
	Research and Development	222,819	36,442
	General expenses	3,035,245	2,978,169
		<u>16,017,696</u>	<u>12,251,672</u>

With the elimination of the COVID-19 measures, there is an increase in travel, accommodation and representation expenses. Expenses are at pre-COVID-19 levels.

6.	Financial Revenues and Charges	2022	2021
6.1.	Financial revenues		
6.1.1.	Interest revenues and similar revenues	244,208	25
6.1.3.	Value adjustments to financial fixed assets	-	11,589
6.1.4.	Revenues from receivables related to fixed assets	-	9,326
	Total Financial revenues	244,208	20,941
6.2.	Financial charges		
6.2.1.	Interest charges and similar charges	136,384	2,486,012
	Total financial charges	136,384	2,486,012
	Total Financial revenues and charges.	107,825	-2,465,071

As a result of unbudgeted interest received from Treasury Banking, the balance of financial revenues and charges is lower than budgeted (-€0.4 million).

8.	Result of participating interests	2022	2021
8.1.	Result UvT Holding	118,565	364,289
8.2.	Result TIAS	337,320	248,593
	Total Result of participating interests	455,885	612,882

Reconciliation between separate financial statements and consolidated financial statements

Equity	Dec. 31, 2022	Dec. 31, 2021
TiU equity (separate)	147,503,352	141,103,583
Equity Tilburg University Fund	<u>2,032,022</u>	<u>2,115,494</u>
Consolidated equity	<u>149,535,374</u>	<u>143,219,077</u>

Operating balance	2022	2021
Operating balance TiU (separate)	6,407,518	3,964,468
Operating balance Tilburg University Fund	<u>-83,472</u>	<u>152,856</u>
Consolidated operating balance	<u>6,324,046</u>	<u>4,117,324</u>

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 Executive Board, who prepares the financial statements. The operating result 2022 amounts to €6,324,046 and is allocated as follows.

General reserve	
Concern	3,258,040
Management units	2,693,593
Participating interests	455,885
Earmarked reserve (private)	
Reserves related parties	-83,472
Total	<u>6,324,046</u>

The appropriation of earnings is reflected in the balance sheet as of December 31, 2022.

Independent auditor's report

Controleverklaring van de onafhankelijke accountant

Aan: het college van bestuur en stichtingsbestuur van Tilburg University

Verklaring over de in het jaarverslag opgenomen jaarrekening 2022

Ons oordeel

Wij hebben de jaarrekening 2022 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 2022 en van het resultaat over 2022 in overeenstemming met de Regeling jaarverslaggeving onderwijs;
- zijn de in deze jaarrekening verantwoorde baten en lasten alsmede de balansmutaties over 2022 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 2022.

De jaarrekening bestaat uit:

- de geconsolideerde en enkelvoudige balans per 31 december 2022;
- de geconsolideerde en enkelvoudige staat van baten en lasten over 2022; en
- de toelichting met een overzicht van de gehanteerde grondslagen voor financiële verslaggeving en andere toelichtingen.

De basis voor ons oordeel

Wij hebben onze controle uitgevoerd volgens het Nederlands recht, waaronder ook de Nederlandse controlestandaarden en het Onderwijsaccountantsprotocol OCW 2022 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.

HN7FV7QDWQHK-397083779-66

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5600 HJ Eindhoven
T: 088 792 00 40, F: 088 792 94 13, www.pwc.nl*

Naleving anticumulatiebepaling WNT niet gecontroleerd

In overeenstemming met het Controleprotocol WNT 2022 hebben wij de anticumulatiebepaling, 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.

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 2022 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 2022 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 2022.

Beschrijving van verantwoordelijkheden met betrekking tot de jaarrekening

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 2022.

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.

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 waardoor het mogelijk is dat wij tijdens onze controle niet alle materiële fouten en fraude ontdekken.

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, 26 april 2023
PricewaterhouseCoopers Accountants N.V.

Origineel getekend door drs. E. van Heugten RA

Bijlage bij de controleverklaring

Wij hebben deze accountantscontrole professioneel kritisch uitgevoerd en hebben waar relevant professionele oordeelsvorming toegepast in overeenstemming met de Nederlandse controlestandaarden, het Onderwijsaccountantsprotocol OCW 2022, 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.



Appendices

Ancillary positions Executive Board

The Executive Board constitutes the day-to-day administration of the university. It is charged with general management and is responsible for efficient administration. The Executive Board is accountable to the Board of Governors.

The Executive Board of our institution consists of:

- ◆ Prof. Wim van de Donk, Rector Magnificus and President
- ◆ Prof. Jantine Schuit, Vice-Rector Magnificus
- ◆ Paulina Snijders MSc, Vice-President

The Executive Board was supported in 2022 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 Executive Board in 2022. The ancillary activities of the members of the Executive Board have been approved by the Governance & Remuneration Committee of the Board of Governors. These ancillary activities are fall under 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
- ◆ Member of the Advisory Council of the Royal Netherlands Air Force
- ◆ Member of the Advisory Council of the New Church Breda
- ◆ Member of the Board of the *Stichting Pater De Groot Fonds* (Father De Groot Fund Foundation)
- ◆ Member of the Board of *Thijmgenootschap* the Trustees of (Thijm Society/Association for Science and Ideology)
- ◆ Member of the Confederation of Netherlands Industry and Employers (known as VNO-NCW)
- ◆ Member of the European Committee of the Regions—High Level Group on European Democracy (terminated in 2022)
- ◆ Chair of the selection committee new chair of the Dutch Safety Board

Functional activities

- ◆ Member of the Strategy, Public Affairs & Governance UNL Steering Committee
- ◆ Member of the Council of University Rectors
- ◆ Member of the General Board of Midpoint Brabant
- ◆ Member of the General Board of the Brainport Foundation
- ◆ Member of the Board of the Professor Cobbenhagen Foundation
- ◆ Member of the Board of the Tilburg University Fund
- ◆ Member European University Association (EUA) Research & Innovation Strategy Group (RISG).
- ◆ Chairman of the board of the KUB Endowed Chairs Foundation (*SBL*)
- ◆ 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 the Executive Committee GGD West Brabant
- ◆ Member of the Editorial Board of the *International Journal of Behavioral Nutrition and Physical Activity*
- ◆ Member of the Advisory Committee of the higher education VSB Funds Scholarship Program.

Functional activities

- ◆ Member of the UNL Education & Research Steering Group (SOO)
- ◆ Member of the Board of the Brainport Smart District
- ◆ Member of the Board of Higher Education for the Elderly (HOVO) Brabant Seniors Academy
- ◆ Member of the Board of Mindlabs
- ◆ Member of the We Care Steering Committee
- ◆ Member of NIVEL Site Visit Committee (September 2022).

Paulina Snijders, MSc

Vice-President

Functional activities

- ◆ Member of the Board of Universities of the Netherlands (UNL).
- ◆ Vice-chair of the UNL Business Operations and Finance Steering Group (SBF)
- ◆ 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
- ◆ Member of the Membership Council of Collaborating University Computing Facilities (*Rekenfaciliteiten*) (SURF).
- ◆ Member of the Program Committee for the Program on Governing the University in the 21st Century (UGOV21).

Ancillary positions Board of Governors

Mr. Hugo Reumkens

Chair Board of Governors Tilburg University

Main position

Attorney-at-law in Amsterdam and partner at Van Doorne public corporation

Ancillary positions

- ◆ Member of the Board of the Continuity Foundation AMG in Amsterdam
- ◆ Chair of *Hoornvlies Patiënten Vereniging* in Leiden, Netherlands
- ◆ Member of the Financial Committee of the cooperative The Law Firm School UA in Amsterdam
- ◆ Official (researcher) of the Netherlands Enterprise Court at the Amsterdam Court of Appeal

Prof. Wil van der Aalst

Member of the Board of Governors of Tilburg University

Main position

Full Professor of Process and Data Science at Rheinisch-Westfälische Technische Hochschule, Aachen, Germany

Ancillary positions

- ◆ Chief Scientist, Celonis GmbH
- ◆ Distinguished fellow Fraunhofer Institute for Applied Information Technology (FIT), Sankt Augustin, Germany
- ◆ Distinguished fellow Fondazione Bruno Kessler (FBK), 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 (IEEE).
- ◆ Member of the Academia Europaea, Member of the Royal Holland Society of Sciences (KHMW)
- ◆ Member of the KNAW
- ◆ Member of the Nordrhein-Westfälische Akademie der Wissenschaften und der Künste
 - Member of the 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 positions

- ◆ Chair of the Supervisory Board of Zuyderland Medical Center (ZBC 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 of the Supervisory Board and chair of the Audit, Risk & Compliance Committee of Bouwinvest Real Estate Investors B.V.
- ◆ Member of the DELA Investment Advisory Committee
- ◆ Chair of the Board *Stichting Landgoed Kasteel Geldrop*
- ◆ Officer of the Homeowner's Association Nassaukade 136 in Amsterdam

Drs. Manon Leijten

Member of the Board of Governors of Tilburg University

Main position

Director of the Netherlands Authority for Consumers & Markets

Ancillary positions

- ◆ Member of the board Royal Palace Amsterdam Foundation
- ◆ Member of the Royal 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 position

Distinguished Professor, University of Johannesburg

List of abbreviations

AACSB	Association to Advance Collegiate Schools of Business
ABP	General Pension Fund for Public Employees (<i>Algemeen Burgerlijk Pensioenfonds</i>)
AI	Artificial Intelligence
BoG	Board of Governors
BRON- HO	Basic Education Register for Higher education (<i>Basis Register Onderwijs – Hoger Onderwijs</i>)
BSA	Binding study advice
BW	<i>Burgerlijk Wetboek</i> (Dutch Civil Code)
BZK	Ministry of the Interior and Kingdom Relations
CABB	Objections and Appeals Committee (<i>Commissie van Advies voor de Bezwaar- en Beroepschriften</i>)
CBHO	Appeals Tribunal for Higher Education (<i>College van Beroep voor het Hoger Onderwijs</i>)
CLA	Collectieve Labour Agreement
CSO	Career Service Officer
CWI	Research Integrity Committee (<i>Commissie Wetenschappelijke Integriteit</i>)
Dr.	Doctor
DUO	(Netherlands) Education Executive Agency (<i>Dienst Uitvoering Onderwijs</i>)
EAB	Examination Appeals Board
EduiLab	Education Innovation Lab
ERC	European Research Council
FBK	Fondazione Bruno Kessler
FIT	Fraunhofer Institute for Applied Information Technology
Fte	Full-time equivalent
GDPR	General Data Protection Regulation
GLGK	Central Disputes and Complaints Desk (<i>Centraal Loket voor Geschillen en Klachten</i>)
HOVO	Higher Education for the Elderly (<i>Hoger Onderwijs Voor Ouderen</i>)
IEEE	Institute of Electrical and Electronics Engineers
IRAP	Institutional Research and Analytics Program
ISMS	Information Security Management System
IT	Information technology
JADS	Jheronimus Academy of Data Science
KHMW	Royal Holland Association of Sciences and Humanities (<i>Koninklijke Hollandsche Maatschappij der Wetenschappen</i>)
KNAW	Royal Netherlands Academy of Arts and Sciences
KTO	Knowledge Transfer Office
KUB	Catholic University of Brabant (<i>Katholieke Universiteit Brabant</i>)
LOWI	National Committee For Scientific Integrity (<i>Landelijk Orgaan Wetenschappelijke Integriteit</i>)
MAGW	for Social and Behavioral Sciences (<i>Maatschappij- en Gedragwetenschappen</i>)
m.o.l.	money out on loan
MSc	Master of Science
MT	Management Team
MTO	Methodology & Statistics (<i>Methode en Technieken van Onderzoek</i>)
Netspar	Network for Studies on Pensions, Aging and Retirement
NPO	National Education Programme (<i>Nationaal Programma Onderwijs</i>)

NVAO	Accreditation Organisation of the Netherlands and Flanders (<i>Nederlands-Vlaamse Accreditatieorganisatie</i>)
NWO	Dutch Research Council (<i>Nederlandse organisatie voor Wetenschappelijk Onderzoek</i>)
OA	Open Access
OCW	Minister of Education, Culture and Science (<i>Ministerie van Onderwijs, Cultuur en Wetenschap</i>)
PASS	Program for Academic Study Success
PhD	Doctor of Philosophy
Prof.	Full professor
RISG	Research & Innovation Strategy Group
RJ	Dutch Accounting Standards Board (<i>Raad voor de Jaarverslaglegging</i>)
RJO	Annual Reporting Regulations for Education (<i>Regeling Jaarverslaggeving Onderwijs</i>)
SDG	Sustainable Development Goal
SSH	Social Sciences and Humanities
SURF	Collaborative organisation for IT in Dutch education and research (<i>Samenwerkende Universitaire RekenFaciliteiten</i>)
SUTQ	Senior University Teacher Qualification
TAISIG	Tilburg University AI Special Interest Group
TEP	Tilburg Educational Profile
TIAS	TIAS School for Business and Society
TiSEM	Tilburg School of Economics and Management
TiU	Tilburg University
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	Eindhoven University of Technology
UGOV21	Program Committee for the Program on Governing the University in the 21st Century
UHD	Associate professor
UNL	Universities of the Netherlands
UTQ	University Teaching Qualification
UvT	Tilburg University holding company (<i>Universiteit van Tilburg holding</i>)
VSB	<i>Verenigde Spaarbank</i> (savings bank)
WGA	Return to Work (Partially Disabled Persons) Regulations (<i>Werkhervatting gedeeltelijk arbeidsgeschikte</i>)
WIA	Work and Income [Capacity for Work] Act (<i>Wet werk en inkomen naar arbeidsvermogen</i>)
WNT	Senior Executives in the Public and Semi-Public Sector (Standards for Remuneration) Act (<i>Wet Normering bezoldiging Topfunctionarissen publieke en semipublieke sector</i>)
WO	Academic education (<i>Wetenschappelijk Onderwijs</i>)
WW	Unemployment Insurance Act (<i>Werkloosheidswet</i>)
ZBC	independent treatment centre (<i>Zelfstanding Behandelcentrum</i>)

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