



Annual report 2013

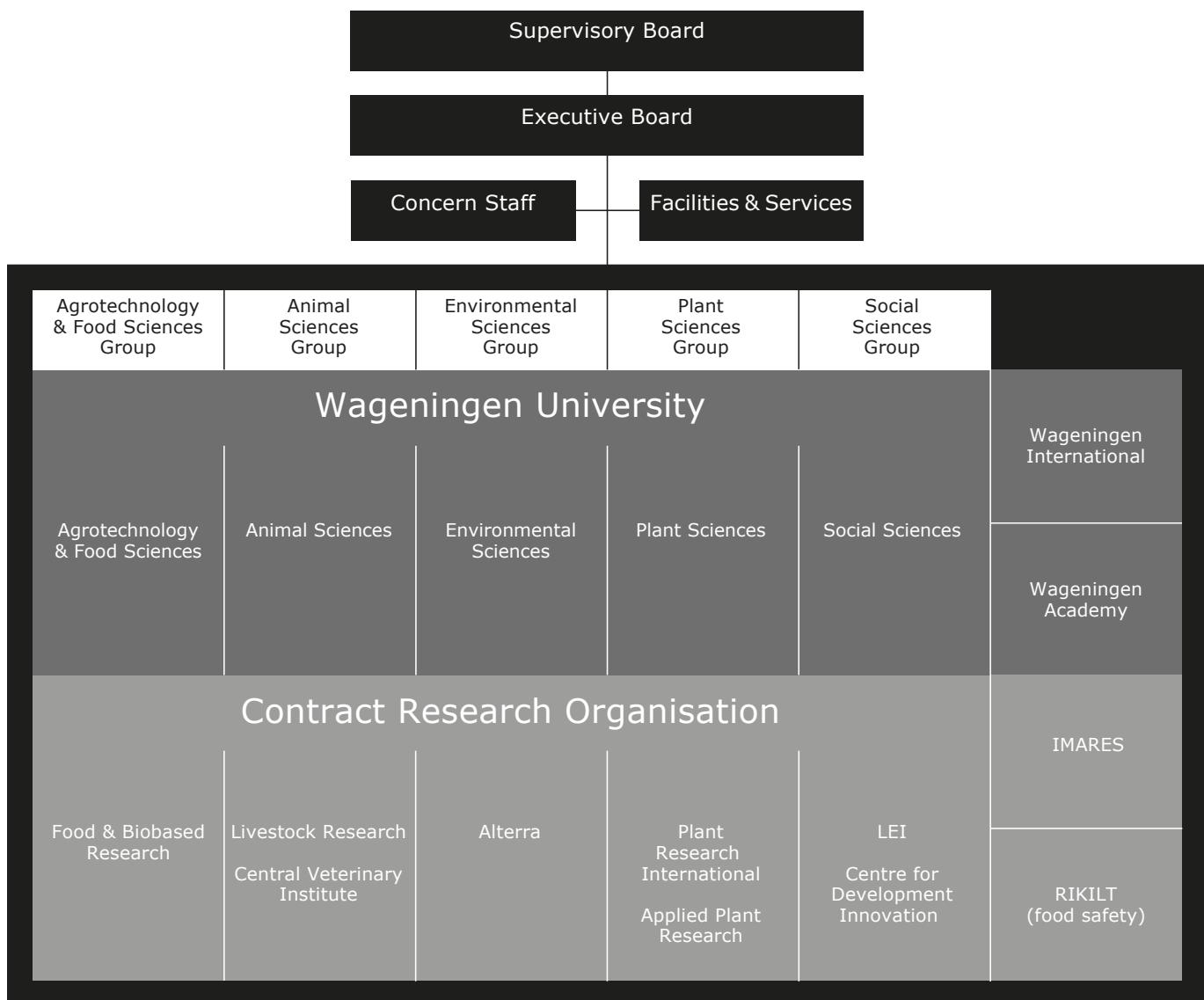


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Letter from the Vice Chairman

Wageningen UR can look back with pride on some great results in 2013. The most noticeable of these was the continued growth of our student population. Enrolments for both the Bachelor's and Master's degree programmes rose significantly and reached a record level with almost 2,600 new students. The number of PhDs awarded in 2013 rose to 273 and is expected to rise further in the coming years. The graduation ratio at Wageningen UR remained high: more than 70 percent of all students received their Bachelor's within four years, while the dropout rate in the first year was particularly low.

In 2013, Wageningen UR reached first place in the prestigious NTU ranking in the agriculture category. The 2014 University Guidebook also ranked Wageningen UR as the best university of the Netherlands for the ninth time in a row.

This impressive growth also has its downside, however. Funding from the Ministry of Education is limited to two percent growth or shrink per year. In contrast, the education allowance for the chair groups (from internal funding) is keeping pace with the real growth figures in order to ensure the quality of education.

Considerable progress was also made on the international level. The collaboration with the prestigious Nanyang Technological University in Singapore in the field of food technology is a confirmation of Wageningen University's international reputation.

Campus development continued unabated. A new milestone was achieved with the grand opening of Orion, presided over by HM Queen Máxima. The Executive Council of the Province of Gelderland made funds available in 2013 for the construction of facilities for start-up businesses in the southern zone of Wageningen Campus. Campus Plaza was also contracted in 2012 and has begun with the construction of Helix for the department of Agrotechnology and Food Sciences. The arrival of FrieslandCampina at the campus and the opening of Stoas Villentum show that the golden triangle for food innovation is starting to take physical shape in the FoodValley region.

In some respects, however, 2013 was not an easy year for the organisation. The impact of the government funding cuts took its toll on the institutions and additional sources of funding proved difficult to tap. It is true that the new Top Sector Policy offers opportunities for public-private partnerships, however, the shadows cast by the loss of the Commodities Board as an alternative source of funding is a worrisome prospect. A number of good initiatives have been started in order to turn the tide. Thus, participation in the Top Sector Policy is on schedule and interesting initiatives are being developed on the national and international level. Together with TU Delft and MIT in USA, a prestigious project with the Municipality of Amsterdam was secured. This project involves the creation of an Advanced Metropolitan Solutions lab in which issues in the field of food technology and environment are examined in an urban environment with Amsterdam as a 'living lab'.

Wageningen UR achieved many results in 2013 in the field of Sustainable Entrepreneurship. The new Orion building is one of the most sustainable in its category with a GreenCalc score of more than 400. Wageningen UR's CO₂ emissions have dropped by 72 percent compared to the 2005 baseline and the amount of wind power generated is significantly more than what Wageningen UR consumes in electricity.

Overall, we may look back on 2013 with satisfaction. Our organisation is ready to take on the challenges of 2014.

*Prof Martin Kropff
Dr Tjits Breukink
Wageningen UR Executive Board*

Executive Board and Supervisory Board

The Wageningen University and Research Centre (Wageningen UR) is made up of the Wageningen University (WU) and the DLO Research Foundation. At the end of 2013, the Executive Board and Supervisory Board were comprised as follows:

Executive Board

Dr A. A. Dijkhuizen (Chair until 1 March 2014)
Prof M. J. Kropff (Vice Chair, Rector Magnificus Wageningen University)
Dr IJ. J. H. Breukink

The Executive Board of each institution (WU and DLO) comprises the same members.

Refer to Appendix 3a for an overview of the positions held by the members of the Executive Board.

Supervisory Board

Ms M. de Boer (Chair until 1 September 2013)
Dr M. J. Cohen (Chair from 1 September 2013)
Dr L. C. Bruggeman
Dr B. J. Marttin MBA
Dr R. P. Smith RA
Dr S. Korver
Dr H. E. Waalkens

The Supervisory Board of each institution (WU and DLO) comprises the same members.

Refer to Appendix 3b for an overview of the positions held by the members of the Supervisory Board.

1 Report of the Supervisory Board

In 2013, the Supervisory Board held five regular meetings. The Chairman of the Supervisory Board held regular informal meetings with the Chairman of the Executive Board. The Supervisory Board convened ten times without the attendance of the Executive Board. In 2013, a delegation of the Supervisory Board held two bi-annual consultations with the managers and the Central Participational Body.

A major topic of discussion on the agenda of the Supervisory Board in 2013 was the recruitment of a new Chair of the Wageningen UR Executive Board in conjunction with the departure of the current Chair as of 1 March 2014 after three terms of four years. The number of closed meetings of the Supervisory Board in 2013 was relatively high due to this recruitment process.

During the meetings of the Supervisory Board and following a positive recommendation by the Audit Committee, the Wageningen UR 2012 Annual Report was approved, which included the financial reports of WU and DLO. The Supervisory Board requested the Executive Board to adopt the auditor's recommendations. The Board and the Audit Committee consulted with the auditor as to both the 2012 financial statements and the 2012 half-year interim results.

The Supervisory Board received periodical reports from management regarding the financial condition of the organisation. The Board approved several decisions concerning the property portfolio. In addition, the Board adopted and approved Wageningen UR's Corporate Governance Code, the Wageningen UR Supervisory Board Regulations and the Gender Balance Action Plan. The Board also considered risks in the area of co-financing and match funding and discussed topics such as academic integrity and ethics.

Following the administrative unbundling of Van Hall Larenstein from Wageningen UR in 2012, a significant portion of the operational processes were unbundled in 2013. The process is expected to be completed in 2014.

Based on the positive recommendation of the Audit Committee, the Supervisory Board approved the 2014 budget of Wageningen University and the DLO Research Foundation. The Board is aware that DLO is facing increased pressure, given the government's research spending cuts, the abolition of the *Productschappen* and lagging market sales. The international market in the field of healthy food and living environment offers ample opportunity for compensation.

1.1 Audit Committee

The Audit Committee convened for three regular meetings and one special meeting in 2013.

The Committee discussed the 2012 Annual Report and the findings of the auditor specifically. The Audit Committee agreed with a number of the auditor's specific recommendations and advised the Supervisory Board to approve Wageningen UR's 2011 Annual Report, which included the Annual Accounts of Wageningen University and the DLO Research Foundation, and to implement the auditor's recommendations.

The Audit Committee also discussed Wageningen University's 2013-2018 multi-year projections; an important tool in the strategic decision-making process. Funding limits, government cuts and developments in the property market are all ingredients for a 'perfect storm'. The Audit Committee requested the Executive Board to investigate the strategic choices in light of the growing number of students.

There are also plans for the procurement of additional accounting services in 2014 and the Audit Committee has discussed the risks in the area of co-financing and match funding.

In 2013, the Audit Committee discussed management reports, which included financial reporting, and discussed the 2013 half-year interim results with the auditor. The Audit Committee realises that the DLO's order book is under challenge across the spectrum and urged the Executive Board to prioritise it. The Committee recommended the Board approve the 2013 budgets of the DLO and Wageningen University.

1.2 Appointments and Remuneration Committee

In 2013, the Appointments and Remuneration Committee discussed the reappointment of two members of the Executive Board. The Committee temporarily added Mr Marttin (Supervisory Board member). As of October 2013, Mr Breukink and Mr Kropff were reappointed in their positions.

Another major focus was the preparation for the appointment of a new Chair of the Executive Board in connection to the termination of Mr Dijkhuizen's position as of 1 March 2014. Due to the importance of this decision, the entire Executive Board has been involved in the selection of a new Chairperson.

Details of the remuneration for 2013 of the members of the Executive and Supervisory Boards are set out in Chapter 3 of this report.

1.3 Independence and Compliance

The Supervisory Board ensures that Board members are independent. In the Board's opinion, the Supervisory Board is independent in both composition and performance in accordance with the requirements of Wageningen UR's Corporate Governance Code.

The Supervisory Board is responsible for compliance with legislation and applicable regulatory requirements and for managing the risks associated with the activities of the institution. The Executive Board reports on and discusses internal risk management and control systems with the Supervisory Board and the Audit Committee.

The Wageningen UR Supervisory Board Regulations apply to the Wageningen UR Supervisory Board. See www.wageningenur.nl/nl/Over-Wageningen-UR/Bestuur.htm.

1.4 Composition of the Supervisory Board

In 2013, the Supervisory Board was comprised as follows:

Ms M. de Boer (1939), Chair until 1 September
Member of the Board since September 2005; Member of the Appointments and Remuneration Committee. Ms de Boer's term of office will expire on 1 September 2013, at which point she will not be eligible for reappointment due to the provisions of the Board's rotation schedule. Ms de Boer has held various public posts.

Mr M. J. Cohen (1947), Chair from 1 September
Member of the Board since 1 January 2013; Chair of the Appointments and Remuneration Committee. Mr Cohen took over as Chair from Ms De Boer on 1 September 2013. His term of office will expire on 1 September 2017, at which point he will be eligible for reappointment under the Board's rotation schedule. Mr Cohen has held numerous public offices among them, Rector Magnificus of Maastricht University, Mayor of Amsterdam and leader of the Labour Party in the House of Representatives.

Mr L. C. Bruggeman (1950)

Member of the Board since 1 January 2013; member of the Audit Committee. His term of office will expire on 1 September 2017, at which point he will be eligible for reappointment under the Board's rotation schedule. Mr Bruggeman was Chair of the Executive Board of the University Medical Center Groningen.

Mr B. J. Marttin MBA (1965)

Member of the Board since 1 July 2011; Chair of the Audit Committee. Mr Marttin's term of office will expire on 1 September 2015, at which point he will be eligible for reappointment under the Board's rotation schedule. Mr Marttin is a member of the Executive Board of Rabobank Netherlands.

Mr R. P. Smith RA (1960)

Member of the Board since 1 January 2013; member of the Audit Committee. Mr Smith's term of office will expire on 1 September 2017, at which point he will be eligible for reappointment under the Board's rotation schedule. Mr Smith is Chair of the Executive Board of Royal Cosun.

Mr S. Korver (1953).

Member of the Board since 1 January 2013; member of the Appointments and Remuneration Committee. Mr Korver's term of office will expire on 1 September 2017, at which point he will be eligible for reappointment under the Board's rotation schedule. Mr Korver is an associate professor at Tilburg University.

Mr H. E. Waalkens (1948)

Member of the Board since 1 January 2013; member of the Appointments and Remuneration Committee. Mr Waalkens' term of office will expire on 1 September 2017, at which point he will be eligible for reappointment under the Board's rotation schedule. Mr Waalkens is a former Member of Parliament for the Labour party and organic dairy farmer.

On behalf of the Supervisory Board

Job Cohen (Chair)

2 Report of the Executive Board

2.1 Key Figures

2.1.1 Key Figures Wageningen University

	2013	2012	2011	2010
Students (total as per 1 October)	9,248	8,248	7,839	7,298
Enrolled first-year students (BSc + MSc)	2,412	1,956	1,799	1,889
Total regular students	8,421	7,535	7,121	6,485
Other enrolled students	827	713	718	813
Number of Graduates	2,126	2,246	1,624	1,584
Direct Government Funding	168.8	166.0	163.1	159.5
Tuition and Tuition Fees	24.9	21.0	19.1	16.1
2nd Flow of Funds	24.3	23.9	22.6	20.9
3rd Flow of Funds (external funding)	84.8	81.5	73.9	74.7
Investments	36.9	37.4	64.2	18.5
Average Workforce WU (expressed in FTE)	2,695	2,640	2,580	2,545
Net Result	2,219	5,197	4,666	6,222
Assets WU				
Capital in Fixed Assets	263.2	247.6	233.6	192.9
Equity Capital	155.8	153.6	148.4	142.7
Total Capital	380.4	366.1	367.6	349.7
Solvency Ratio	41.0%	42.0%	40.4%	40.8%
Liquidity WU				
Bank Account and Cash	48.4	53.3	70.6	101.7
Current Ratio	0.6	0.7	0.7	0.9

Amounts in * € millions

2.1.2 Key Figures DLO Research Foundation

	2013	2012	2011	2010	2009
Turnover	333.7	343.4	352.5	357.7	351.4
EZ turnover share ¹	43%	43%	46%	48%	48%
Investments in Land and Buildings	16.7	26.0	7.3	19.3	29.9
Investments in other Tangible Assets	3.9	3.4	5.9	6.6	8.6
Average Workforce DLO (total FTE)	2,511 FTE	2,634 FTE	2,691 FTE	2,766 FTE	2,827 FTE
Net Result	-3,1852	6,208	9,279	10,576	10,780
Assets DLO					
Capital in Fixed Assets	377.2	393.1	394.5	411.6	423.5
Equity Capital	292.31	295.4	289.2	280.0	269.4
Total Capital	564.71	575.5	581.9	578.2	576.6
Solvency Ratio	51.8%	51.3%	49.7%	48.4%	46.7%
Liquidity DLO					
Bank Account and Cash	77.4	82.9	66.0	53.9	44.1
Current Ratio	1.2	1.2	1.2	1.2	1.1

Amounts in * € millions

2.1.3 Key Figures Sustainability

Key Figure*	2013
CO ₂ footprint	47.1 kilotons CO ₂
CO ₂ footprint offset	36.6 kilotons CO ₂
Climate neutrality	78%
Energy reduction	4.5%
Quantity of renewable electricity purchased	100%
Sustainable procurement	100%

*Note: In addition to the measurable performance indicators as set out in the Strategic Plan 2011-2014.

2.2 Profile and Core Activities

2.2.1 Wageningen UR

Wageningen UR is the consortium of Wageningen University and the DLO Research Foundation (see organisational chart on the inside cover). The association is organised into five Science Groups. These Science Groups are the organisational, substantive and administrative tool that, by combining forces, help achieve greater effectiveness and quality of research and education. Each Science Group consists of a Wageningen University department that is organisationally integrated with one or more application-oriented DLO Research Foundation institutes. However, the administrative and legal separation of the organisations is ensured. The matrix of the Science Groups with the Educational Institute, the research schools and programme leaders that operate across Wageningen UR ensure that interdisciplinarity and demand management are achieved.

Additionally, some components are not linked to a Sciences Group. RIKILT conducts legal research tasks on safe and wholesome food. Wageningen Academy organises postgraduate programmes and courses within the domain of Wageningen UR. IMARES focuses on strategic and applied marine

¹ EZ turnover consists of revenue from the Ministry of Economic Affairs, Agriculture and Innovation in accordance with the funding scheme plus additional project funding (contracted research). The total Ministry turnover relates to the total overall turnover.

ecological research and Wageningen International is the contact point for all of Wageningen UR's international activities.

Wageningen University and the DLO Research Foundation are independent legal entities. In terms of content, the objectives and activities of the separate legal entities are aligned both at the strategic and tactical levels within the Wageningen UR cooperative arrangement. There is cooperation between certain operational management components, however, there is no management or policy-dependent relationship with respect to each other. Individual organisational resources may not be used for any purpose other than to realise the objectives and perform the basic functions of these organisations. For this reason, the separate legal entities publish a consolidated financial report for their group. Wageningen UR as a whole does not publish a consolidated annual account.

2.2.2 Education

Wageningen University

Wageningen University offers academic Bachelor's, Master's and PhD programmes and carries out fundamental research in life sciences and natural resources. Research is carried out at our graduate schools. Lecturers participate in both research and education at the university and work closely with sister institutions at home and abroad.

Interest in programmes offered at Wageningen University increased further in 2013. Bachelor programme intake (first-year higher education) increased by 23%; Master programme intake by 4% (first-year enrolments), though the internal intake saw a slight decrease (3%; due to a "long-term student bubble" from a year earlier). Lateral intake increased by 8% with the following percentages in each subgroup:

- HBO graduates 10% (currently 287 students),
- Students with a foreign degree 3% (currently 692 students),
- Bachelor graduates from other Dutch universities 40% (currently 155 students).

For nine years running, Wageningen University has been voted the best university in the Netherlands. The 2014 University Guidebook, issued on 14 November 2013 by the Centre for Higher Education Information (CHOI), placed the university at number one, as it did in the eight previous editions.

In 2013, the Wageningen University Fund (WUF) Teacher of the Year Award was awarded to Dolf Weijers, Professor (personal chair holder) of Biochemistry of Plant Development and the youngest professor at Wageningen University, co-organiser of the Science Café Wageningen and a member of The Young Academy of The Royal Netherlands Academy of Arts and Sciences (KNAW).

The celebrations for the 95th *Dies Natalis* on 15 March 2013 took place under the theme 'Food for all'. Speakers included FAO Director José Graziano Da Silva, Louise Fresco, University Professor at the University of Amsterdam and the Rector Magnificus of Wageningen University, Martin Kropff.

'Responsible Growth' was the theme for the opening of the Academic Year 2013/2014 on September 2013. The speakers were Jason Clay, Vice President of the World Wildlife Fund, Henk Kamp, the Dutch Minister of Economic Affairs and the Chair of the Wageningen UR Executive Board, Aalt Dijkhuizen. During the opening of the Academic Year, Queen Máxima presided over the official opening of Orion, the new education building on Wageningen Campus.

Degree Programmes

The range of degree programmes for the more than 9,000 students in 2012/2013 consist of 18 Dutch Bachelor's programmes, one English Bachelor's programme (Tourism) and 27 English language Master's programmes in the fields of Life Sciences, Social Sciences and Environmental Sciences (see Appendix 1A, Table 1). Further, the joint degree in Water Technology is now accredited (provided by Wetsus in Leeuwarden and Wageningen University, the University of Groningen and the University of Twente).

The education provided is multidisciplinary and very internationally focused, both in the curriculum and the composition of the student population. Around 45% of the students come from abroad. More attention has been paid to the 'international classroom' as an instrument for students to learn from each other's cultural background.

Student numbers have grown sharply once again.

The announced withdrawal of the basic study grant and the introduction of a 'social loan system' was not yet implemented in 2013. However, the introduction of the 'harde knip' ('Bachelor's before Master's' rule) was (as of September). It remains to be seen how these changes influences study behaviour and performance figures.

The implementation of the Honours Programme for Bachelor students began in 2013. An honours team and a Programme Committee were formed. Recruitment of students and programme implementation will begin in early 2014.

The Executive Board has decided to apply for a Social Sciences research Master's. Preparations for this began in 2013 and the actual application will be submitted in 2014.

Quality Assurance

Internal

Electronic survey responses on the programme evaluations were generally satisfactory. The questionnaire was critically reviewed and updated as of September 2013. The added subjects are: feedback, group work, and language use in the subject field. The evaluations provide crucial feedback to lecturers, programme directors and Chair holders on the quality of education. The Examining Board has also been receiving information from the student evaluations since 2013 for their role in the quality assurance of interim examinations.

A new instrument was developed in 2013 for programme directors and programme committees to annually evaluate the quality of education as a whole. This instrument integrates performance figures and evaluation results from the programme, Bachelor's first-year evaluations, and Bachelor's and Master's graduate evaluations at the curricular level. These are reported in clear outlines with points of improvement for each curriculum. The Board of the Education Institute will then monitor the improvement cycle.

The results of the Bachelor's first-year evaluation, Academic Year 2012 – 2013, were once again very positive, with an average score of 3.9 on a scale of 1 to 5. 79% of the students had a positive opinion about the first year. 80% of the Bachelor graduates would choose the same programme again – an improvement over last year (76%). Of the Master's graduates, 80% would recommend prospective students to complete their Master's at Wageningen University (previously 82%).

External

In 2013, 13 degree programmes were re-accredited by the Accreditation Organisation of the Netherlands and Flanders (NVAO). All of the programmes were evaluated as satisfactory or good. The Bachelor's programme Environmental Sciences and Master's programmes Environmental Sciences and Urban Environmental Management were audited and received a positive evaluation on their quality of education. *Re-accreditation requests for these three programmes were submitted to the NVAO.*

2.2.3 Research

Wageningen University

Research Scale and Research Productivity

The scale of direct government funding for education and research in 2013 was €193.8 million. Indirect government funding, or the second flow of funds, which comes mainly from the Netherlands Organisation for Scientific Research (NWO), amounted to €24.3 million. Included here is research

project staff recruited through the NWO Innovation Impulse programme. The award of eight Veni grants, two Vidi grants and one Vici grant in 2013 brought the total number of laureates to 53 Veni, 27 Vidi and 7 Vici. External funding, or the third flow of funds, amounted to €84.8 million. The number of scientific publications was 4,310.

PhDs

Wageningen University prides itself on its graduate schools which ensure a challenging curriculum designed to seize all opportunities to bring their PhD students to the highest possible level. That this has been a success is evidenced by, among others, the positive assessments of external reviews (visitations) and the re-accreditation of the graduate schools. The number of PhD students to whom *Second Phase Education Funding* has been allocated, per graduate school, is shown in the table below. Participation in Second Phase Education (TFO) for PhD students decreased for the first time in years. The number of participating doctoral students in 2013 was 1255.

Number of PhD students to whom TFO funding has been allocated, per graduate school in 2008-2013

Year	EPS	PR&RC	VLAG	WIAS	WIMEK	WASS	Total
2008	130	201.5	232	102.5	117	178	961
2009	166.5	207.5	252	120.5	129.5	191	1067
2010	157.5	202	264	125	138.5	216	1103
2011	173.5	200.5	309	130.5	156.5	235	1205
2012	168	234	311.5	133.5	184.5	244.5	1276
2013	148	230	323	135.5	185	233.5	1255

EPS: Experimental Plant Sciences; PE&RC: The C.T. de Wit Graduate School Production Ecology & Resource Conservation, The Graduate School VLAG (Nutrition, Food Technology, Agrobiotechnology and Health Sciences); WIAS: Wageningen Institute of Animal Sciences; WIMEK: Wageningen Institute for Environment and Climate Research, WASS: Wageningen School of Social Sciences.

Internal Research Doctorates

In 2013, the graduate schools had access to a budget of approximately €2m for the recruitment of PhD students and post-docs on future-oriented themes. Part of this funding was reserved for additional PhD students or post-docs to work under the direction of Veni or Vidi laureates.

Quantitative Data

The number of doctorates increased from 229 in 2012 to 273 in 2013, of which 118 (43%) were women. A total of 140 PhD students completed their prior education (Master's degree or equivalent university degree) outside the Netherlands. In 179 cases (66%), doctorates were awarded to non-Dutch students.

The number of PhD students with a Training and Supervision Plan (TSP) fell for the first time in years. A beneficial effect on the PhD yield can also be expected from this development.

Wageningen University Research Policy

During the 2011-2014 planning period, the following social issues will be invested in further:

- Sustainable and Smarter Food Supplies
- Customised Nutrition
- Coast and Sea
- Biorefinery

And the following scientific issues:

- Systems Biology
- Information, Behaviour and Management Practices
- Adaptability of complex systems.

Wageningen University research is carried out in chair groups. Every chair group, supervised by a professor, focuses on its own area of expertise. All 97 chair groups conduct research in the Health Food and Living Environment domain.

Graduate Schools

Wageningen University is the lead organisation of six graduate schools. These graduate schools are brought together under an umbrella organisation: Wageningen Graduate Schools.

Graduate Schools led by Wageningen University:

- Experimental Plant Sciences (EPS)
- Wageningen School of Social Sciences (WASS)
- The C.T. de Wit Graduate School Production Ecology & Resource Conservation (PE&RC)
- The VLAG Graduate School (Nutrition, Food Technology, Agrobiotechnology and Health Sciences)
- Wageningen Institute of Animal Sciences (WIAS)
- Wageningen Institute for Environment and Climate Research (WIMEK) part of the SENSE national research school

Other holdings in graduate schools with different lead organisations:

- Research School for Resource Studies for Development (CERES)
- Graduate School on Process Technology (OSPT)
- Research Institute and Research School for Economic and Social History (N.W. Posthumus Institute)
- Graduate School of Polymer Science and Technology (PTN)
- Research School Biodiversity
- Graduate Research School of Science, Technology and Modern Culture (WTMC)
- Graduate Research School Biotechnological Sciences Delft Leiden (BSDL)
- Dutch Institute of Systems and Control (DISC)
- Inter-university Centre for Educational Research (ICO)
- Netherlands Institute for Catalysis Research (NIOK)

The graduate schools have three main tasks:

- Coordinating a coherent research programme for the university in accordance with the graduate schools' mission
- Monitoring, surveillance and promotion of the quality and progress of academic research (PhD candidates, post-docs and researchers)
- Developing, facilitating and coordinating postgraduate education

Researchers, post-docs and PhD candidates participate in one of the graduate schools. The Wageningen graduate schools are accredited by The Royal Netherlands Academy of Arts and Sciences (KNAW) and are therefore subject to quality controls.

Quality Assurance within Wageningen University

Research at Wageningen University is carried out in a graduate school. All graduate schools, for which Wageningen is the secretariat, are accredited by the *Accreditation Commission of Graduate Schools of the Royal Netherlands Academy of Arts and Sciences* (ECOS-KNAW). This accreditation is for a six year period.

Research-based site audits at Wageningen University are part of the national audit scheme wherein every university must undergo a site audit once every six years. Midterm evaluations are also conducted. These site audits are carried out pursuant to a Standard Evaluation Protocol (SEP) developed and adopted by the *Royal Netherlands Academy of Arts and Sciences* (KNAW), the Netherlands *Organisation of Scientific Research* (NWO) and the Association of Universities in the Netherlands (VSNU).

Wageningen University's site audits are conducted with the graduate school as the leading unit. All Wageningen graduate schools and all chair groups were inspected in mid-2009, with the exception of WIMEK-SENSE, which was inspected in 2007. All graduate schools underwent a midterm inspection in 2012, with the exception of WIMEK, which underwent a midterm audit in 2010. Each graduate school's International Advisory Board wished to serve as a sounding-board during these midterm audits and they were all very pleased with the development of the groups.

Preparations are currently being made for research-based site audits in 2014 (WIMEK) and the other graduate schools in 2015.

DLO Research Foundation

Knowledge-based research is divided into seven subjects:

- Global food security
- Sustainable food supply chains
- Green raw materials and the biobased economy
- Sustainable development of the green-blue space
- Healthy and safe food
- Transition, innovation and behaviour
- Technology development

Policy Support Research is incorporated into two programmes:

- Nature, landscape and countryside
- Agri

The legal research tasks have been incorporated into two institutes and four programme units.

Institutes for Legal Research Tasks:

- RIKILT – Institute for Food Safety
- CVI – Central Veterinary Institute

Four Programme Units for Legal Research Tasks:

- WOT Nature and the Environment (NMP)
- Centre for Genetic Resources, the Netherlands (GCN)
- Centre for Economic Information (CEI)
- Centre for Fisheries Research (CVO)

Research in the Agri- & Food Business and Horticulture & Raw Materials sectors is conducted within the Top Consortia for Knowledge and Innovation (TKI), which have been set up within these two leading sectors. Programming is carried out based on demand within the 'golden triangle' (industry, government and knowledge institutes), in which industry leads. This demand leads to public-private partnerships (PPPs) at the project and programme level. In early 2013, DLO incorporated about 65 new PPPs, developed in late 2012, into the programming. In addition, the leading sector Horticulture and Raw Materials issued a call for tender for the 2014 programme. To submit its tender, DLO 'released' a portion of its budget available for the top sector Horticulture & Raw Materials at the end of 2013. The selection process resulted in a number of new PPPs that were implemented in 2014 and – in addition to public funds from the Ministry of Economic Affairs – includes extensive participation of the business community.

An increasing share of DLO research is funded by other parties, such as the private market, the EU and other governments. Substantively, this research falls within the three related core areas: Nutrition and Food Production, Living Environment and Health, Lifestyle and Living Conditions.

Quality Assurance within the DLO Research Foundation

The evaluations of the DLO Research Foundation's various research centres are a mandatory component of the agreements between the Ministry of Economic Affairs and the DLO Research Foundation. These evaluations have been incorporated into the DLO Research Foundation Funding Regulations. The evaluations are conducted on the basis of an evaluation protocol which is derived from the Standard Evaluation Protocol for universities (SEP). The institutes or their business units are evaluated in terms of their scientific quality, socio-economic impact, research management and viability. The Statutory Research Task institutes' performance of statutory tasks is also assessed. Along with an action plan based on the recommendations of peer committees, the site reports are submitted to the Ministry. In 2013, LEI (the contract research component of the Social Sciences Group) and CVI/WLR (the contract research component of the Animal Sciences Group) was audited by an international committee of peers. The committee members were very impressed with the scientific quality found at all the institutes, though attention areas were also detected. Partially due to shrinking budgets and declining public funding for certain areas of research, institutes should reposition themselves.

Both the assessment report and Action Plan were sent to the Ministry.

2.2.4 Participational Structure

The participational structure is an important partner for the Executive Board and organisational directors and serves as a link in policy development. Each Science Group has one Joint Works Council for Wageningen University and DLO staff that operates within the Science Group. In addition, Wageningen UR has a separate Works Council for Corporate Staff, Facilities and Services, IMARES and RIKILT. Above these works councils is one Wageningen UR Central Works Council (COR) consisting of members that have been elected by and from among the members of the works councils. The Student Council (SR) and the Joint Meeting (GV) are participational bodies of the university. The GV consists of members of the (Central) Works Council complemented by a number of directly elected Wageningen University employees and members of the Student Council (SR).

The Central Works Councils operate within the WUR Council, a consultative body consisting of delegates from the formal bodies. The consultation meetings between the executive and the Central Works Council take place in the WUR Council. However, the WUR Council has no powers; the original rights of the various participational bodies are maintained.

2.3 Mission, Vision and Strategy

2.3.1 Mission and Vision

Wageningen UR is an international research and knowledge centre whose mission is to explore the potential of nature, to improve the quality of life. Its goal is to become, by 2020, the foremost research institute in Europe and leading worldwide partner in the Healthy Food and Living Environment domain. Wageningen University must therefore maintain both its ranking as one of the world's foremost research centres as well as its leading position in the National Student Benchmark Survey. The application-oriented research institutes of the DLO Research Foundation will, by 2020, establish themselves as the preferred partner in the development of 'green knowledge' and sustainable innovations. Their significant background in science, their user-oriented approach and their strong position in the 'Golden Triangle' will enable them to accomplish this goal.

2.3.2 Core Areas

Wageningen UR's domain is Healthy Food and Living Environment and consists of three core areas:

- Nutrition and Food Production

The production and supply side of the food production chain: sustainable agriculture and horticulture (including floriculture), fisheries and aquaculture, food safety, nutrition and health, international food chains and networks, health and welfare, and the use of biomass in the context of a biobased economy.

- Living Environments

This area includes nature, landscape, biodiversity, land use, climate change, ocean and water management and the various competing claims on space.

- Health, Lifestyle and Living Conditions

This area pertains to the impact of human choice on health, food and living conditions. Behaviour as a consumer, citizen or recreational participant, attitudes towards risk-taking and uncertainty, the perception of quality and safety, working and living conditions in the agri-food sector and the importance of food security, especially in underdeveloped countries.

2.3.3 Value Chains

Wageningen UR is a knowledge institution focused on education, research and knowledge valorisation. The educational chain starts with the training of students, both national and international, at Wageningen University. Students take the knowledge gained at WUR during their Bachelor's and Master's study programmes to their future work environments. Wageningen UR upholds active contact

with its alumni: visit www.wageningenur.nl/nl/Alumni.htm. Many graduates find work at Wageningen UR, for instance as PhD candidates, researchers or member of staff.

Research is carried out through the Wageningen University research schools and DLO research programmes. The first step in the implementation of both scientific and practical research is securing funding. The acquired knowledge is spread across the target groups involved, such as researchers (through publications in scientific journals), companies (through the implementation of developed technologies, models, etc.), government policy documents and students (education). In other words, this value chain is interwoven with the business community and the government.

The knowledge valorisation chain of Wageningen UR aims to embed valorisation of research and education into Wageningen UR culture. Wageningen UR is charged with the task of applying its knowledge and findings in order to optimally benefit society. Possibilities for drawing maximum value from knowledge are spin-offs with Wageningen UR as a shareholder, spin-offs set on the basis of IP Wageningen UR, and partners: visit www.wageningenur.nl/nl/Over-Wageningen-UR/Kennisvalorisatie.htm. For instance, Plant-e, an organisation that develops products in which living plants generate electricity, and StartLife, the place to go for starting entrepreneurs in the Agri-food and Living Environment sector.

2.3.4 Progress of Strategic Plan

The Strategic Plan identifies five key issues: (1) strengthening the market position of the application-oriented research institutes; (2) the further development of research themes identified in the previous Strategic Plan; (3) greater emphasis on excellence in both research and education; (4) Wageningen UR's commitment to a strengthened position both regionally and nationally and expansion of alliances with leading international universities and research institutes; and (5) improving its own sustainable organisation and management.

Wageningen UR has a clear, attractive profile that is recognised and acknowledged by both clients and target groups. The number of enrolments has grown steadily in recent years, the quality and scope of research has improved, while buildings and facilities have been renovated at an impressive speed. The Healthy Food and Living Environment domain and the core areas of food, water, a healthy environment, climate change and renewable energy resources have become ever more important issues globally. We are therefore choosing to proceed with vigour, both nationally and internationally.

Realisation of the objectives of the Wageningen UR Strategic Plan 2011-2014 is generally on track. Significant steps still have to be undertaken for a number of objectives in the current planning period. Some objectives will probably not be reached. This applies for example to the procurement of additional contract research revenue from the market. The probable failure to meet this specific objective will lead to extra attention being paid to the optimal positioning of DLO in the market in the preparation of the new Strategic Plan. Progress, including which of the Plan's objectives were implemented, is evaluated on an annual basis. This is done under our motto "not everything can be done at once, but what we do, we do well". Wageningen UR continues to carefully monitor the environment and, where necessary, change its activities and structure to fit demands.

Results achieved in 2013 included the following:

- Joint investments in new research are carried out in seven areas:
 - Sustainable and Smart Food Supply
 - Customised 'Protein' Nutrition
 - Triple P@Sea
 - Biorefinery
 - Systems biology
 - Informational Governance
 - Complex adaptive systems

Within these areas, project groups investigated how research in these areas could contribute to education and research. Several PhD programmes were launched in 2013, meetings, symposia and conferences were organised and the initial results of these were published.

- Continued development of Wageningen Campus

The Strategy Plan for Wageningen Campus was formulated in 2013 with the objectives for the campus in 2025. In the coming period it will be determined what is required to achieve these objectives based on this Strategy Plan. Orion, the second education building of Wageningen University was inaugurated in 2013.

- Innovation in the Participational Structure

Based on a work meeting of executives and the participational structure, a plan was drawn up at the end of 2012 for improvements that could be implemented in the short term. The participational structure expressed a broad commitment to combining forces in addressing the plans both for short-term and long-term improvements. Activities in 2014 will focus on implementing these proposals.

- Improving the quality of education

A proposal was submitted to utilise the existing budget for educational bonuses in a different way, in which teams of lecturers are rewarded and to organise the *Teacher of the Year* award. The lion's share of the current budget will be spent on educational innovation. At the beginning of 2014, the Executive Board voted in favour of implementing this proposal.

- Achieving Profile and Performance agreements

Based on meetings with governmental bodies, progress of the activities to be undertaken – including the set objectives – will be monitored. Progress will be reported to the Executive Board and, when necessary, measures will be taken to accelerate progress and/or better coordinate various measures.

- Revenue growth from the market for DLO institutes

In 2013 the basis was developed for an account management information system that is currently being implemented. A 'dashboard' was also developed in which information from various internal and external sources is combined into useful information that can be used for targeted account management purposes. Further, the subject of market and customer orientation was put on the agenda, for example through themed meetings with various groups in the organisation, targeted knowledge-oriented sessions such as workshops about business models. The position of the DLO research and institutes was also investigated as well as the position of DLO research in the contract research market. This input is discussed within the organisation and forms the basis for further research in 2014. Additionally, great effort was exerted to establish and improve visibility and acquisitions in a number of international regions, including Chile, China, Saudi Arabia and Turkey.

- Shared Service Centres

In 2013 the development of a Shared Service Centre for financial processing was investigated along with the positioning of the SSC Communication Services. With regard to financial processes, it was decided to gradually reposition tasks, based partly on the introduction of new financial systems. Investigation into the SSC Communication Services has led to a repositioning plan that will be further developed and implemented in 2014.

2.3.5 Progress of WU Profile and Performance Agreements

In 2012 the institutes for Higher Education made Profile and Performance Agreements (PPA) with the Minister of Education, Culture and Science or, in our case, with the Minister of Economic Affairs. These agreements involve plans aimed at raising the profile of the institution on the one hand, and clear performance indicators that must be achieved by 2015 on the other. A small number of the performance indicators, particularly in the area of education, are required by the government and non-achievement of these indicators may have repercussions on the public funds received.

Thematic research projects

Wageningen University outlined four major substantive developments in the PPA document that significantly influence the profile of our research domain: *Food and water security, Green Economy/Competing claims, Preventive Health and New Biology, Emerging disciplines and Enabling technologies*. In addition, we find that interweaving the Social Sciences with the Natural Sciences is of

critical importance in our area. In order to achieve the desired profile, we have deployed the following resources: the Chair plan (determining assignments among chair holders and appointment of professors, including professors by special appointment), strategic project resources and encouraging cooperation with third parties.

In the area of *Food and Water Security* a Professor/Chair Holder of Food Quality and Design, associate professors of Environmental Technology and Food Chemistry and one professor by special appointment of Food Microbiology were appointed. The appointment of a Professor of Water Resources Management is in the preparatory stage. A strategic programme was launched, labelled *Smart and Sustainable Food Supply*, focused on the planned required growth of global food production of 70% by 2050. This research is aimed at intensifying agricultural production in a sustainable manner, improving productivity and efficient use of resources. As of 2012, five related PhD projects and six related research projects have been launched.

A number of professors were appointed, including a Biobased Commodity Chemistry Chair holder for *Green economy/Competing claims* and a Professor (by special appointment) of Bioprocess Engineering and Biochemistry. The strategic programme *Biorefinery* is being run from here and is aimed at the sustainable processing of biomass into various biobased products in the areas of food production, feed, chemicals, materials and bioenergy. As of 2012, three PhD projects and ten *seed money* projects have been launched to stimulate cooperation with third parties.

In the area of Preventive Health, a Professor (by special appointment) of Food Microbiology was appointed and a strategic programme titled *Customised Nutrition* was launched. Nutrition plays a crucial role in preventive health, both for humans and animals. Further knowledge is required regarding the relation between our genes and our nutritional preferences and how this might be influenced. Since 2012, eleven PhD projects were launched and a postdoc was recruited.

A Professor (by special appointment) of Knowledge, Technology and Innovation was appointed for *New Biology, Emerging disciplines and Enabling technologies* and two strategic programmes were started: *Systems Biology* and *Complex Adaptive Systems*. *Systems Biology* offers enormous potential for understanding complex biological systems and supports the development of bio-based processes for new affordable agricultural, medical and industrial applications. Fourteen PhDs projects have been launched in this area. *Complex Adaptive Systems* (CAS) provides a basis for an integral scientific approach of the Social, Environmental and Natural Sciences. CAS analyses minor occurrences and the unexpected effect they can have. Six PhD projects and some other projects were started through CAS.

In the Social Sciences arena, two strategic programmes were launched: *TripleP@Sea* and *Informational Governance*. *TripleP@Sea* focuses on the development of ecosystem services and consulting with marine communities in three regions which differ greatly from each other in terms of climatic conditions and social contexts. Twelve PhD projects have been launched in this field. The programme *Informational Governance for Sustainability* studies how and in what form information plays a leading role in the formation and implementation of policy and how executives and actors can consciously utilise this information for management purposes. Six PhD projects have been launched in this programme.

The INREF programme is an important tool in the multidisciplinary approach to social issues, in which PhD students from different countries and academic fields cooperate. (See also the section on Internationalisation.)

Quality of research

In order to maintain research quality, various measures will be used for different objectives. These include: improvement of the position and performance of PhD students and postdocs and increased attention paid to the quality of our research. In 2013, 98% of the PhD students followed an approved Training and Supervision Plan, while the average PhD programme duration for PhD candidates was 4.87 years. Since, all six Wageningen University graduate schools have joined the setup of a

Talents&Topics programme for the guidance and support of postdocs who wish to submit a research proposal for a Veni or Vidi grant.

The university's recruitment efforts are focused on bringing in high quality staff. In a *tenure track* appointment, talented staff will be given the opportunity to grow into a position as an associate professor or professor holding a personal chair. The number of academic staff employees with a *tenure track* appointment was 160 at the end of 2013, almost 35% of the staff with positions as senior lecturers, associate professors or professors holding a personal chair.

University employees were awarded 11 Veni, Vidi or Vici grants in 2013, which brings the running total for the 2011-2014 period to 25. Regrettably, the university was unable to procure a European Research Council grant (ERC) in 2013. Wageningen University academics published 26 articles in journals in 2013 with an impact factor of more than 20. In 2013, Wageningen University rose to position 32 in the Shanghai Index for Life and Agricultural Sciences.

Content of Education

In the PPA document, we resolved to strengthen our education in three key areas: Relevance to society and industry, internationalisation and inspirational training for our students.

We tend to look principally to the Master's programmes to demonstrate societal relevance. A broad discussion took place in the Board of the Education Institute regarding the development of different tracks in the scope of the Master's programmes. We opted for a gradual process in which some programmes will develop an entrepreneurial track first, while in others, a research track will be incorporated. A process has been launched for the Master's programmes in the Social Sciences to acquire a clear educational vision with aspects such as interdisciplinarity, internationalisation, and the position of the research Master's.

To achieve internationalisation objectives, a pilot was launched in which the international and intercultural skills for two programmes were integrated into the learning objectives. A project group will develop this pilot for use in other programmes as well. It will also be considered whether the intercultural skills can be addressed earlier in the degree programme. Thanks to the Erasmus exchange team, undergraduate students are encouraged to spend a portion of their study programme abroad. However, we also collaborate on an institutional level with other universities in order to facilitate this exchange. For this reason, agreements with Davis were made in 2013 to improve our mutual exchange. There still have been no broad discussions regarding offering English-taught Bachelor's programmes. We are currently considering offering the first-year orientation programme *Life Sciences* in English. The programmes which students may select thereafter, are largely available in English from the second year on.

In the area of inspirational education, an important step was taken in 2013. Starting with the Academic Year 2013-2014, outstanding Bachelor's students will be able to follow an Honours Programme – an interdisciplinary programme with engaging lectures and workshops, a study and research week on the island of Texel, a long-term research project and an active honours community. The Sirius Committee expressed appreciation for the Wageningen programme proposal and recommended the Minister validate it.

The university has long been praised for its small-scale and intensive education. Due to the rapid growth of student numbers, this may perhaps be in jeopardy. In 2013 we responded to this concern by setting up a project group to ascertain how the quality of education, staff workload and facilities can keep pace and stay in balance with the growing number of students. The project group's recommendations was presented to the Executive Board at the beginning of 2014.

Success and Quality of Education

Study results from the Bachelor's programmes have long been on the rise. Excellent information, intensive education and good study counselling, as well as the implementation of the 'harde knip' ('Bachelor's before Master's' rule) have led to 70% of our students obtaining their Bachelor's degree

within a four-year period. The dropout rate after the first year and switch to another study programme were also exceptionally low in 2013. We are attempting to increase study success by improving study counselling, paying additional attention to study skills in the first year and detecting and improving 'stumbling block' courses at an early stage. The university has applied no binding study recommendations hitherto and possible introductions thereof should not impact the indicators for study success in 2015. Nevertheless, last year work was done on preparations for binding recommendations to stop the study programme and a decision will be made in 2014. The main reason for the introduction is the protection of students who are clearly not in the right study programme. We want to protect each student from disappointing results and, in a timely manner, get them into a study programme which suits them better.

While the results of the Bachelor's programmes increased, the results from the Master's programmes fell slightly – from 90% to 86%. This probably primarily due to the introduction of the 'harde knip': students were previously allowed to take subjects from the Master's programme before having obtained their Bachelor's degree and could thus obtain their Master's faster.

Students are still very satisfied with the quality of education. In the NSE for 2013, over 88% rated the quality of the programme with a 4 or 5. We also adhere to the judgment of fellow academics regarding our education and in 2013 we even developed a support tool for the peer review of programmes. Many chair groups are already planning such peer reviews as well.

At the moment we are working to increase the percentage of lecturers with a University Teaching Qualification (UTQ). We attach great importance to a qualitative and therefore extensive training programme. Since the university must cope with a sharp increase in student numbers, it is difficult to free up sufficient numbers of lecturers for the training programme. At the end of 2013, there were 107 lecturers in the programme, nearly 20% of the total educational staff. By the end of 2013, 34% of the teaching staff had a UTQ or equivalent qualification.

Valorisation

In 2013, Wageningen University's profile as regards knowledge valorisation was further developed and honed. We have compiled sixteen valorisation indicators which fit well with our vision for valorisation. The indicators are used to measure and monitor the results of valorisation policy to, on the one hand, increase the visibility of valorisation as a core activity and, on the other, to adapt it where necessary. A baseline assessment of these indicators was performed in 2014.

In order to strengthen entrepreneurship in education, we have developed a BSc minor and an Entrepreneurship Master track (starts in 2014). The Education Pillar of KIC Climate (offering entrepreneurship activities for PhD, Master's students and staff) was also embedded in Wageningen University courses. All of these activities are also linked to StartLife, the organisation that supports start-ups in Wageningen UR's core domain.

To strengthen the valorisation infrastructure, have drawn up plans for an incubator, a technology hall and a business complex. These buildings fit within the framework of the plans for further development of the Wageningen Campus, including attracting more companies to set up shop on campus. The buildings will be completed by 2015.

Internationalisation

Further work in 2012/2013 has also been done on strengthening Wageningen University's international profile. Beside the renovation of existing memorandums of understanding (MoU's) with international partners and the continuation of activities in the Euroleague for Life Sciences (ELLS) network, a great deal of energy was invested in strengthening collaboration with UC Davis and Cornell and contributing to the development of the Horizon 2020 Agenda.

In the field of education, the collaboration with Nanyang Technological University (NTU) in Singapore was started, involving Wageningen University providing undergraduate education in Singapore. A dialogue has been started about the design and planning of joint Master's and PhD programmes with

NTU and talks will continue in 2014. Wageningen University views this collaboration as a possible pilot for similar projects in the future.

In addition, two Distance Learning programmes are being developed which will also contribute to strengthening the international profile of Wageningen University. In this development process, the impact of new IT technology on the range of education in various forms (such as MOOCs), both on and off-campus, was also reflected upon. In 2014, this will result in a choice as part of the Strategic Plan 2015-2018.

The INREF programme is a tool for internationalisation in research. INREF is a strategic programme aimed at multidisciplinary research by PhD students. They work together on research into strategic subjects according to a 'sandwich formula', partly in the Netherlands and partly in the country of origin. WU has decided to continue the INREF programme next year around the subject *Sustainable Food and Nutrition Security*, which is closely related to the two fields of *Food and Water Security* and *Green Economy/Competing Claims*.

Personnel and Organisation

In the field of Human Resources, Wageningen University aims to increase the percentage of Performance and Development (P&D) interviews from 65% in 2011 to 85% in 2015. Another objective involves the percentage of overhead staff positions. The objective is to keep the ratio below 20%; in 2011, the percentage was 19%, which decreased slightly to 18% in 2012 and in 2013 rose again to 19%. This increase is in part a result of the disintegration of VHL's activities from the partnership. We also aim to increase the international academic staff percentage. In 2012, this percentage increased to 20%, where it remains unchanged in 2013.

Progress Overview of Key Indicators

	Baseline Measurement 2011	Measurement 2013	Goals 2015
Education			
First-year failure rate for Bachelor's	14%	11%	< 20%
First-year Bachelor's student switch	3.5%	3.7%	< 8%
Bachelor's Degree after four years	62%	72%	75%
Master's Degree after three years	90%	86%	90%
NSE score 4 or 5 for programme	88%	88%	> 85%
Peer reviewed courses	–	Not yet known	50%
Programmes with more than 12 contact hours	100%	100%	100%
Lecturers with a BTQ	24%	34%	45%
English language Master's programmes	100%	100%	100%
English language Bachelor's programmes	1	1	1
Minors (English)	58 (35)	57 (36)	> 55
% Bachelor's students with courses abroad	8%	12%	12%
ECTS label and Diploma Transcript label	Yes	Yes	Yes
Distance learning programmes	0	Prep phase	2
Honours programme	0	Started in 2013-14 accredited/approved in 2013	Started in 2013, accredited/approved in 2015
Research			
PhDs with a TSP	97%	98%	> 90%
Median duration of PhD	4.88	4.87	4.8
Graduate schools with a Topics & Talents programme	3	6	6
Tenure track staff members	91	140	105
VENI, VIDI and VICI grants in 2011-2014 planning period	30 (2007-2010)	25 (2011-2013)	32
ERC grants in planning period (starting and advanced) as % of grants awarded to Dutch universities	3.9% starting 9% advanced (2009/'10/'11)	2.2% starting 2.7% advanced (2012/2013)	> 4%
Publications in journals with Impact Factor >20 (rolling three-year average)	20	23	20
Ranking in Shanghai Life Sciences	36	32	Top 35
Valorisation			
Students in courses focused on entrepreneurship	60	132	2011 + 10%
Other			
% P&D meetings	65%	72%	85%
% Overhead	19%	19%	< 20%
% international staff	19%	20%	Increase

2.3.6 Internationalisation

Activities

In 2013, Wageningen University initiated several strategic projects to acquire experience with new forms of international cooperation with a significant educational component.

A long-term contract was signed in Singapore with Nanyang Technological University (NTU), a strong and complementary partner for Wageningen University, to incorporate Wageningen courses into NTU's new Bachelor's Honours programme Food Science & Technology, which will make up 50% of this programme. Training will take place with a combination of Distance Learning from Wageningen and supervision of on-site laboratory practicals in Singapore.

At the end of 2013, a private Turkish company and a new Turkish agricultural faculty organised an educational workshop to explore further education and research cooperation.

In 2013, Wageningen UR participated in projects in more than 110 countries worldwide, ranging from small projects (with a budget of €10,000 – €100,000) to projects involving millions of euros. There were two regional Wageningen UR offices at the end of 2013: In Chile (Latin America) and in China.

Various Wageningen UR Sciences Group have offices in countries such as Bangladesh, Saudi Arabia, Uganda and Zambia.

The most important activities in **Africa** in 2013 took place in Ethiopia, Ghana, Mali, Mozambique, Nigeria and South Africa. In March 2013, Wageningen UR was visibly present at a high level African Union meeting in Ethiopia. Together with the African Union and the FAO, a session was organised on the 'reduction of post-harvest losses', followed by a successful alumni meeting. Visits to Wageningen UR by delegates from Mali and Mozambique resulted in additional projects in those two countries. Cooperation with AGRA, the Alliance for a Green Revolution in Africa, has gone very well. AGRA will expand the capacity building activities which Wageningen UR provided in 2013 at three African universities to include more countries and more universities. The collaboration with African research organisations such as FARA, ASARECA, CORAF, ANAFE and RUFORUM was further intensified in 2013.

In **Asia**, Wageningen UR was particularly active in China, India, Indonesia, Japan, Taiwan, Thailand and South Korea in 2013.

China remains the biggest player. After more than fifteen years of close, existing cooperation with China Agricultural University (CAU), our partnership was ratified in 2013 with the signing of a Strategic Partnership Agreement. The existing MoU with the Chinese Academy of Agricultural Sciences was renewed in November 2013, in which the intention of cooperation in the EU's Horizon 2020 is expressly stated. Close collaborations with the Chinese business sector also took place in 2013. In November 2013, the signing of a partnership agreement with FrieslandCampina and CAU took place in the dairy sector: the Sino Dutch Dairy Development Centre. An agreement was made with the Yili group, China's largest dairy company and the twelfth largest in the world, to establish a branch in Wageningen as of February 2014, with an R&D centre on Wageningen Campus. Collaboration with Fujian Province has been solidified, among other things through the renewal of the consortium agreement with the Sino-European Agricultural Development Centre in Zhangzhou. IMARES organised a training course in the field of Aquaculture at the Beijing Aquaculture Technology Promotion Station. Due to this, there is now a project proposal for a Sino-Dutch Agricultural Demonstration Base in Beijing (IMARES with the Chair group Aquaculture and Fisheries).

Europe is and will remain Wageningen UR's main market. Much time was spent in 2013 on the final preparations for Horizon 2020 – the new 'European Framework Programme for Research and Innovation'.

In Latin America, Wageningen UR was particularly active in Argentina, Brazil, Chile, Colombia, Ecuador and Mexico in 2013. The activities ran smoothly in part thanks to increased public and private investment in science and technology in many Latin American countries. In Brazil, the collaboration with Embrapa in 2013 was increased even further. In autumn 2013, in the context of the 95th anniversary of Wageningen University, there was a well-attended alumni meeting in Holambra on the subject of food waste. Ecuador views Wageningen UR as a preferred partner for launching various activities. A Letter of Intent was signed on 4 June 2013 with the Ecuadorian government. In Colombia, a €20 million water management programme was launched in September 2013 with the coffee sector.

In 2013, the activities in **the industrialised world** were particularly focused on the United States, Canada and Japan.

Possibilities for student exchanges with a number of universities in the United States and Canada were expanded in 2013. A new Exchange Agreement was signed with UC Davis and Wageningen University became a partner in their Global Study Program. Efforts in the area of exchange programmes with Cornell University and the University of British Columbia (Canada) have also proven successful.

Wageningen UR has been working intensively with UC Davis, including in the field of Climate Smart Agriculture with the World Bank. Cooperation with Cornell in the field of Distance and E-Learning has been reinforced.

With 'Orange Goes Green' (OGG), a number of ideas have been launched in the field of sustainable use of energy, water and land. These include: a plan for water storage and use in the L.A. River Watershed, a new concept for mobile low-tech greenhouses and a proposal for redesigning an urban greenhouse complex in San Francisco (urban agriculture). OGG is a cluster of Dutch companies and knowledge institutions which are active in these areas in the United States and Canada. Wageningen UR has been a member since its inception.

The interest shown by Japan was very noticeable: between August and December 2013, ten Japanese delegations visited Wageningen UR, including the Japanese Minister of Economic Affairs and Innovation.

In July of the transition year between the old and new programmes, **NUFFIC** launched the NICHE II programme and the revamped Netherlands Fellowship Programme (NFP II), with a drastically reduced budget and few NICHE calls. Nevertheless, in 2013 Wageningen UR was once again successful with new projects in Armenia, Benin, Cuba, Jordan, Kenya and Nepal. The number of NFP scholarships awarded to Master's students was 159 for the 2012/2013 academic year and 75 in 2013/2014. Additionally, 19 PhD scholarships were granted in 2013 (25 in 2012). The number of scholarships for short training programmes increased: from 350 in 2011 to more than 600 in 2012 and almost 750 in 2013.

Within the **INREF** programme (The Interdisciplinary Research and Education Fund of Wageningen University), the three programmes which were launched in 2012 were up and running. BESTTuna (11 PhD students), Oil palm (9 PhD students) and Panama Disease (7 PhD students). Apart from INREF funds, these programmes are also financed by other organisations. In 2013, two projects were approved for INREF seed money. The proceeds of the 2012 INREF conference 'Tackling the Development Challenges: the struggle for interdisciplinarity' were accounted and distributed in 2013.

Students

As of the reference date of 1 October 2013, the percentage of non-Dutch Bachelor's students was 6% of the total number of undergraduates (247 out of a total of 4,231 students). Approximately 80% of these students are from Germany. Of the total number of Master's students, approximately 40% are non-Dutch students (1,658 of 4,190), spread across 96 nationalities. The main countries of origin of foreign Master's students are China (391), Greece (161), Germany (128), Indonesia (75), Ethiopia (66) and Spain (64).

All Master of Science programmes are in English and are provided for Dutch and non-Dutch students alike.

Nationality of international BSc and MSc students at Wageningen University (excl. exchange students)		Reference Date 1 October 2013
EEA countries		898
Europe (excluding the Netherlands)		21
Africa		179
Asia		646
North and South America		155
OTHERS		6
Total		1,905

The intake of foreign students in 2013, was slightly higher than in 2012. The number of self-paying students saw a slight increase. The number of admission applications for a Master's programme at Wageningen University further decreased in 2013 compared to 2012 to a level of just under 5,800 applications, largely due to higher entry requirements for English language proficiency for students from Ethiopia.

Erasmus Mundus is a valuable programme for Wageningen University to give further content to our international partnerships and joint Master's and PhD programmes. In 2013, there were three joint

Master's programmes, two joint PhD programmes and two partnerships with third countries, focusing on the mobility of students and staff. In 2013, a proposal for a new partnership was approved by the European Union. Within the scope of one of the joint PhD programmes, the first PhD degrees are expected in 2014. One of the joint Master's programmes has reached the end of its funding period. This programme will continue under the Erasmus Mundus Brand Name.

In 2013, preparations began on a new round of joint Master's programmes and there are several proposals for partnerships with third countries were prepared. New proposals will be submitted in early 2014.

International Student Barometer (ISB, Autumn 2013)

At the end of 2013, we took part in another international comparative survey, the International Student Barometer (ISB), which examines the level of satisfaction with support services, the quality of education, the learning and living environment and facilities of higher education institutions. This time it included all BSc and MSc students. The results were again very positive. The bottlenecks identified were largely beyond the university's scope and will be addressed through improved management of expectations.

Wageningen University's rankings were as follows: number 1 of 11 in the Netherlands; number 6 of 28 in Europe; and number 15 of 167 worldwide.

International Exchange Students

The ratio between incoming and outgoing students continued to pose a concern in 2013, although the number of outgoing students is growing rapidly. To stimulate interest in exchange programmes, numerous activities have been organised: international exchange students promoted their own university during the annual Study Abroad Fair, Erasmus coordinators participated in the Minor Market, the AID-information market and programme information sessions. General workshops for interested students were organised for the very first time on how to organise their exchange.

The selection process has been streamlined in order to better process and support the growing number of outgoing students.

The number of outgoing students increased from 235 (reference date 5 March 2013: 213 in the EU market, 22 outside Europe) to 323 (reference date 10 March 2014: 292 in the EU market, 31 outside Europe).

An attempt was made to limit the increase in the number of incoming and outgoing students, the number of incoming students: 357 students in 2012-2013 compared to 397 in 2013-2014. The level of incoming students was generally high (quality, substantive connection) and they achieved good academic results. The social reception of incoming students has evolved and IxESN plays an important role in this regard. Student generally settled in well; they were very pleased with the personal guidance they received from Erasmus Coordinators and were very satisfied with the form and content of the range of courses offered and increasingly transferred to regular Wageningen University study programmes. Housing shortages continue to threaten students' decisions to seek an exchange with Wageningen. This mainly concerns American and non-European exchange students, which consequently limits the number of available spots for WU students at partner universities outside Europe.

2.3.7 Sustainability

Sustainability is a key pillar in the primary process of research and education. This is reflected in the mission statement 'To explore the potential of nature, to improve the quality of life' and the university's ambition to be a trailblazer in the field of sustainable business. Our ambition is to be the top knowledge institute in Europe in the field of Healthy Food and Living Environment and a leading partner worldwide by 2020. In short, Wageningen UR stands for sustainability.

The impact, risks and opportunities Wageningen UR sees in the area of sustainability is set out in the [2011-2014 Strategic Plan](#). Thus, sustainability within the primary process of education and research is clearly present. See <http://www.wageningenur.nl> and <http://www.wageningenur.nl/nl/nieuws-wageningen-ur.htm>.

Since late 2012, Wageningen UR has also had a sustainable business model. The starting point for sustainable business is achieving a balance in the current social, environmental and economic demands without endangering future needs and demands. Wageningen UR has translated this principle into the ambition to 'trailblaze'. In short, this means that Wageningen UR comprehensively incorporates and pushes sustainability in all its business operations. In this manner, sustainability is a natural component of policy-making, while the application of 'proven technology' is a logical result of this level of ambition. This sustainable ambition has been translated into various [professional fields](#) in recent years.

In 2013, the further integration of sustainable education, research and management was started with ['Show it!'](#).

The following results were achieved:

- Further development or reassessment of the 'trailblazer' ambition in business operations. The results are formulated in the [Environmental Report](#).
- Linking education, research and management through:
 - The [Green Office Wageningen](#)
 - Drafting of the present integrated Annual Report, based on the internationally recognised Global Reporting Initiative (GRI) guidelines
 - Expanding sustainability into the area of Corporate Social Responsibility (CSR)
- Creating awareness of sustainability by:
 - The introduction of the super hero '[the Green Man](#)'. The Green Man has studied how sustainable the Annual Introduction Days were, how sustainable Wageningen UR really is in its business operations, how sustainable the incoming students are currently and has also reported on Sustainability Day at Wageningen UR.
 - Allowing for independent preparation of the CO₂ footprint for Wageningen UR and CO₂ compensation footprint. Also see 2.6.2.
 - Participating in benchmarks. First place was achieved in the benchmark 'SustainaBul', a national ranking of sustainability among colleges and universities conducted by students. In addition, Wageningen UR also got first place of universities and research institutes in the Transparency Benchmark. The Transparency Benchmark is a national ranking among 500 major organisations in the area of transparency regarding their own CSR, conducted by the Ministry of Economic Affairs.
 - See the [Corporate Social Responsibility Statement of Intent](#) (CSR) for a well-founded CSR statement.

The responsibilities for sustainability are an integral part of education, research and business. The Facilities and Services Director is responsible for 'Show it!'. Ultimate responsibility lies with the operational management portfolio holder of the Executive Board. The 'sustainability group' tests the chosen path and progress in sustainability. It is accountable to the Executive Board and the Board of Directors.

2.4 In Dialogue with the World

The world's population is growing and pressure on food supplies, fuel production, biodiversity, natural habitats, the environment and climate will increase in the coming decades. Wageningen UR is working to develop knowledge and technology to tackle all these issues. Thus, we are actively contributing to the solution of the greatest social of our day. Obviously, we are not working alone. This work is only possible through intensive cooperation and close contact with relevant stakeholders such as industry, NGOs, governments and citizens/consumers.

Opinions regarding the solutions to the greatest social problems of our time differ greatly. In particular, the question of whether further intensification of agriculture is required is at the core of Wageningen's domain. It has been a much-debated topic in the social debate in the past year. Wageningen UR has taken a clear position: highly productive, efficient agriculture worldwide is crucial to both provide for the demands of the growing global population and also preserve natural environments intact as much as possible through the optimal use of natural resources. In this way, food production with low input and low emissions per product unit is made possible.

The need we see to intensify sparks questions among various parties regarding animal welfare, the use of pesticides and genetic modification, maintenance of biodiversity and the landscape elements of agriculture. On all these issues, Wageningen UR has held intensive discussions in 2013 with a large number of internal and external stakeholders. The social debate has been partially held in the press and social media outlets. In relation to our own projects there has also been a great deal of direct contact with various stakeholders. It was not our primary objective in these contacts to persuade, but rather to raise awareness on the basis of facts and results from our research.

2.4.1 Stakeholders

Stakeholders are individuals or groups who/which have one or more interests in activities or decisions of our organisation. Wageningen UR differentiates the following stakeholders:

- Customers and partners in government, the business sector, NGOs and research institutes in the Netherlands and internationally
- Government as the competent authority
- Subsidy providers
- Subcontractors
- Citizens
- Media
- Employees
- Students
- Alumni
- Donors

2.4.2 Stakeholder Dialogues in 2013 – Looking Ahead to 2014

We have regular contact with our stakeholders in most of our research projects. Apart from clients these are often organisations representing social interests – at times they are concerned citizens. Within Wageningen UR, dialogues take place with employees and participational bodies about working conditions, the content of research and the way we communicate about it with the outside world. Examples of these dialogues in 2013 include:

- Phytophthora and GMO
Phytophthora is a dreaded potato disease that is very difficult to control and which can destroy entire potato harvests, spreading to adjacent parcels very rapidly. At Wageningen UR, research is underway into the control of this disease, including through genetic modification. There are many opponents of this method – NGOs such as Greenpeace, Nature and Environment and ASeed. However, citizens are also worried about this. In addition to regular contact with these organisations, Wageningen UR in 2013, organised a public event for the fourth time on the research being done to control Phytophthora, where through a dialogue the issues were explained to visitors. There were also contributions to discussion sessions at Wageningen UR and elsewhere, in which hundreds attended.
- Internal GMO debate
Even within Wageningen UR opinions are divided on the use of genetic modification in agriculture. In 2013, the Independent Critical Student Group Wageningen organised an international debate about genetically modified plants. The Independent Critical Student Group Wageningen worked with, among others, ASeed, an international organisation with an anti-GMO focus, on the organisation of the event.

- **Animal Testing**

Another topic of contention, about which we have had much contact with stakeholders, is the use of animal testing in our research. Animal testing in a number of cases, is unfortunately still essential to improve the health and welfare of animals and the health of humans and to ensure the safety of medicines. Wageningen UR signed the Code of Ethics Animal Testing in 2008, together with the universities and university medical centres in Groningen, Utrecht and Nijmegen, among others. The organisations mentioned and *Stichting Proefdiervrij* conduct ongoing consultations on the form and content of communication about animal testing. Wageningen UR's efforts here involve reducing animal testing to the bare minimum and developing alternatives to currently still necessary tests.

- **Academic Integrity**

Wageningen UR is a strong proponent of science with impact. Our research should affect social changes and that is only possible through cooperation within the Golden Triangle with government and industry. This concept was developed by Wageningen UR and our organisation has meanwhile acquired decades of experience with the assurance of the integrity and independence of its research. The validity of research results should never be in doubt. Of course, our research approach does lead to some criticism from society regarding the alleged close ties to business sector contractors. Even though our scientists adhere to strict codes of conduct, there is still a perceived conflict of interest. In 2013 two internal debates were held on this topic in which researchers could exchange views about dilemmas regarding academic integrity. Among other topics discussed was the need to have ongoing dialogue on the subject within the organisation, a dialogue that should already be started during the education phase. The codes of integrity must explicitly be documents everyone lives by and every researcher should hold each other accountable in this respect. To further ensure this, the letters of appointment now include references to the codes. Additionally, in 2014 the debate and exchange of views on the subject is sure to continue and external parties will continue to be involved.

- **Tenure Track**

Tenure Track is the system that was introduced in 2008/2009 by Wageningen UR for new academic staff at Wageningen University. It is a developmental process through which they can grow into an associate professorship and finally a chaired professorship, based on an assessment system. If an employee receives a negative assessment, the contract is not renewed. Existing employees may also enrol in Tenure Track. Not everyone rates the system positively because the pressure on employees to perform well academically has become very high. In 2013 this issue was discussed with the participational structure. Subjects ranged from improvement measures for weak areas, better integration of wishes and ideas of existing personnel and the lack of clarity regarding the legal status of existing employees when they do not meet the criteria. A committee was set up in response to this discussion to examine the issues, in which a member of the participational structure took part.

- **Dialogue at Wageningen**

Last year Wageningen UR developed an ambitious and successful programme to concentrate Wageningen University's activities in a single campus. The formation of Wageningen Campus has greatly contributed to sustainable operational management in the field of energy consumption and concentration of facilities. The development has been viewed with some suspicion in the region, given that Wageningen UR disappeared from the city centre. As co-organiser of the Business Cafe in Wageningen, Wageningen UR highlights on a monthly basis our commitment to the importance of the economic development of other sectors and that Wageningen UR wants to continue supporting the local economy by assisting start-up entrepreneurs (StartLIfe). Over the past four years, the Wageningen City Council has also been regularly received at Wageningen Campus to exchange views on developments and the university's links with the city. City Council meetings, committee sessions and other governmental activities are actively followed.

- **Food Valley region**

Even though Wageningen UR is an international knowledge organisation, awareness is high that contributions can and must be made in the Gelderse Vallei region towards economic development. Regional employers (organisations) are hosted with some regularity and active effort is being made to look for opportunities to give them access to the knowledge Wageningen UR has to offer. In this manner, concerns that Wageningen UR does not feel involved in regional development are

discussed openly and, whenever possible, are allayed as much as possible by devising concrete solutions. Together with the Municipality of Ede, Wageningen UR was actively involved in bringing the World Food Centre to the municipality, thus also providing economic impulses to the benefit of regional entrepreneurs.

- **Participational Structure**

In addition to the regular course of business, among other things, various discussions were held in which financial, personnel and general developmental issues were debated. The following topics were discussed with the Participational Structure:

- Unbundling VHL University and Wageningen UR;
- Consequences of the academic career programme Tenure Track for existing personnel;
- Final report and follow-up measures of the Committee on Corporate Culture and Standards of Behaviour;
- Academic integrity Grievance Regulations;

Besides annually recurring issues such as the revision of education and examination regulations, pricing policies and student statutes at Wageningen University, the number of available workstations for graduates and secure bicycle access to the campus were also discussed between the Rector and the Student Council.

2.5 People

2.5.1 People Aspects in Education and Research

Wageningen UR is working on quality of life in terms of healthy food and wholesome environment. Thus, we make an important contribution to subjects such as world food supply issues, human health and the safety of coastal zones. Examples of research that was performed in 2013:

- **Food Security in Ethiopia**

Wageningen UR worked in Ethiopia with local universities, regional 'Bureaus of Agriculture' and 18,000 farmers in the CASCAPE project to increase food security. In six regions, which differ greatly from each other, the CASCAPE team examined which measures were effective in increasing agricultural production and which were not. The knowledge acquired was documented and shared with the government. The Ethiopian government has hitherto always adopted agricultural policy which applied to the entire country. The regional approach has, so far, been very successful. The CASCAPE-affiliated farmers were all able to produce significantly higher yields in the past two years.

- **Safe and prosperous Mekong Delta**

In December, Minister Schultz van Haegen presented the Mekong Delta Plan to the Deputy Prime Minister of Vietnam, Vũ Văn Ninh. This plan was created over the past two years by a consortium consisting of Royal Haskoning, DHV, Wageningen UR, Deltares and RebelGroup. To secure the future of the Mekong Delta, measures were recommended in the plan in the fields of agro-business, industrialisation, sustainable land and water use and planning through an overarching framework. The plan is focused on achieving a secure, prosperous, sustainable and climate-proof Mekong Delta.

- **Improved nutrition for patients during recovery and after discharge**

Voedingscentrum and the *Alliantie Voeding Gelderse Vallei* (Wageningen UR and the *Gelderse Vallei* hospital) will collaborate in order to help guide *Gelderse Vallei* patients in their nutritional choices. We wish to develop effective materials together, test them and implement them into healthcare to promote healthy dietary habits. For instance, patients will not only receive nutritional food during their hospital stay, but will also know to eat healthy after they have returned home. New methods are being developed to provide customised nutritional advice during their recovery and after their discharge from the hospital.

2.5.2 Employees

Human Resource (HR) in Strategic Plans

Wageningen UR's HR policy is inextricably linked to the organisation's objective to contribute to the quality of life by being the leading European research institute in the Healthy Food and Living Environment domain. Optimising the quality of both employees and management remains an important issue. Wageningen UR also expects its employees to continue to invest in their own qualities so that they remain sustainably employable.

HR policy in 2013 was particularly focused on:

- Gender diversity
- Sustainable employability
- Talent and leadership development
- Internationalisation
- Operational excellence
- Market orientation

Gender diversity

Research shows that a diverse composition of teams and groups improves performance and results. In 2013 initial steps were taken with the Gender Balance Action Plan with particular attention also paid to the fact that the proportion of women at Wageningen UR in senior positions lags behind. The four main activities include the provision of gender awareness programmes for managers, members of BACs and employees; setting up a system for mentoring women in senior positions; nomination and appointment of women to influential positions and; creating, supporting and promoting role models.

Sustainable employability

Employees are sustainably employable when they can maintain a healthy, vital, competent and productive level throughout their entire professional lives. Sustainable employability is a joint responsibility of managers and employees. In addition to offering good working conditions, in 2013, Wageningen UR also supported its employees in this respect with various programmes:

- Development programme Tenure Track
- Young Talent programme
- Setting up Insights Discovery Profiles with explanatory notes (in 2013 115 employee profiles were requested through Corporate HR)
- Gender balance (including mentoring women from Scale 12 and up)
- P&D workshops (preparing employees for their P&D interview)
- MyBalance (optimised in collaboration with other universities) and health courses.

Talent and leadership development

In 2013, Wageningen UR gave further substance to the core value of 'Space for Talent and Growth'. For example, the career policy for academic staff (WP), also known as Tenure Track, offers career perspectives for academics in which they can grow from Assistant Professor (UD2) into a chaired professorship within a twelve year period. The objective in this is to attract or hold on to outstanding academics by providing attractive academic career prospects. In 2013, 30% of the UD, UHD and Chair professor positions were filled within the framework of Tenure Track. The Tenure Track development programme lasts three years. Since its start, about 100 Tenure Trackers participated in the development assessments and around 60 took part in the development programme. In 2013, an upgrade of the programme was instituted in which the development process for assistant professors and associate professors will converge better. Further, the offer for chaired professors is being revised completely.

Use of the Strategic Personnel Plan to better respond to the developmental needs of staff has also been taking further shape. There is a specific talent audit conducted in which a thorough inventory of talent in the organisation was started. This provides the opportunity for university-wide succession planning for key positions.

The evaluation of the existing Talent Development programmes (Young Talent Group and Talent Development Group) led to a revision of the approach to talent programmes. More than ever before, the focus is on leadership development. On the basis of three leadership characteristics which are crucial to Wageningen UR, the master plan Management Development (MD 3.0) was set up. Its characteristics: Vision (development and implementation), Connection (with people, the market and the environment) and Result orientation. These characteristics form the foundation for the revamped development programmes Young MD and MD. A new package of training programmes and courses called 'Welcome to Management' provides managers room to further develop their basic leadership skills.

At the same time, the range of in-company project management courses were revamped and re-tendered in 2013. With this, it is possible to train individuals to become certified project managers internally.

Internationalisation

Wageningen UR's objectives in 2020 to be the top knowledge institute in Europe and a leading partner worldwide in the domain of 'Healthy Food and Living Environment', involves staff being sent abroad and vice versa. There has been considerable attention given within the organisation to support for staff from abroad who enter employment at Wageningen UR. This support is organised in a newly established department IA&S (International Advice and Support), part of Corporate HR. In addition, frameworks have been developed for sending staff on longer-term stays abroad, in which principles for sending staff abroad are formulated, the decision-making process is shaped, possibilities for reimbursement of costs are described and a checklist is included, etc. This has resulted in more transparency for employees, management and HR. Wageningen UR's Travel Policy states that if a travel warning applies to a certain country or human rights are being violated there, that country should not be travelled to unless a manager approves this with higher management or the unit director.

Operational Excellence

The Employee Self Service System and the Employer Self Service System (ESS/MSS) has already been used for absenteeism registration, altering personal information and claims. Rollout of the Leave Registration began in 2013 within all divisions. By digitising HR processes, managers have more insight into HR processes related to their staff. In addition, paper flow in the organisation has also been actively reduced.

Based on a multi-year agreement between ADP Nederland BV and Wageningen UR, ADP Nederland BV now performs the gross-net calculations as the payroll processor. In the framework of this agreement, ADP Nederland BV reaffirmed at the end of 2013 that they, as author of salary-related data, without the explicit permission of Wageningen UR, are expressly forbidden to edit this data in any way or pass it on to third parties, except for the primary objective of payroll processing.

Market orientation

Five market fields were determined for DLO. These are: 21st century agricultural production, water, sustainable land use, bio-based economy and nutrition and health. The market fields are designed to generate significantly more revenue through a better positioning of available knowledge in the market and creating a smart link to new knowledge. Wageningen UR wants to not only manage flexibility and vitality in tough times, but wants to work toward an organisation that continuously anticipates developments in the market and with customers, by utilising employees who know exactly what is happening in their field and in the market and anticipate developments well: from curative through preventive mobility to sustainable employability.

In 2013, the basis for a basic account management information system was developed. This system provides insight into sales based on 'client, country and subject'. The design of the data warehouse/business intelligence tool was prepared and will be brought into use after all institutes have migrated to MyProjects. A dashboard was set up in 2013 with which the reputation of the organisation with various stakeholder groups is measured using existing instruments of measurement

such as the Employee monitor, image research and media analysis. Together with the Ministry of Economic Affairs, an instrument for measuring customer satisfaction and knowledge utilisation is in the works. The HR toolkit around commercial positions has been developed, among other things through job profiles and measurement of commercial competencies such as sales effectiveness in Insights, focused on the development of client-oriented commercial attitudes and behaviours at the individual and team level.

The preparation and tendering of the Project Management training course (essentials and advanced) is complete. The subject of market and customer orientation has also been put on the agenda in various ways, for example through themed sessions for various groups in the organisation, strengthening the business developer network, targeted knowledge sessions such as workshops about business models. The subject 'more revenue from the market' is a standard topic in the Executive Board's monthly meetings with the Managing Directors and the managing directors in turn have specific international Wageningen UR-wide accounts for which they are responsible.

Collective Labour Agreement (CAO) developments

At the end of 2012, negotiations resulted in a new Collective Labour Agreement for Dutch Universities (CAO NU). This CAO's term runs from 1 January 2011 to 1 January 2014. The salary increase is 1% on 1 January 2013 and 1% on 1 September 2013. Measures regarding the discontinued Senior Staff Scheme and amendments to the Supplementary Benefit regulations take effect on 1 January 2014. Many of the agreement's measures are aimed at promoting sustainable employability and work guidance and assistance in the event of this resulting in both personal and organisational development, for example.

The DLO's Collective Labour Agreement had a term until 1 April 2013. This was extended unchanged for a further year. Negotiations are currently underway to further encourage possibilities for 'work to work'. The key points of the current CAO are sustainable employability and life-oriented HR policy.

Remuneration of managers and senior management

In 2013, the salaries of the top executives were adjusted within the framework of the Act on the Standardisation of the Remuneration of Senior Executives in the Public and Semi-Public Sector (WNT), to the extent deemed necessary. The partially variable remuneration was also abolished in some cases under this legislation. It is being examined whether this also has an effect in relation to other positions within Wageningen UR in which, at present, there is a form of variable remuneration (and which do not fall under the WNT).

Health and Welfare

Healthy Lifestyle and Absenteeism

Wageningen UR applies an integrated approach to its health and welfare policies that incorporates industrial medicine, corporate welfare, labour and organisational theory and human resources. In so doing, Wageningen UR actively promotes a healthy lifestyle for its employees. In collaboration with services provided by the De Bongerd Sports Centre (SCB), Wageningen UR emphasises workplace health promotion courses for employees. A total of 229 employees participated in this. Employees from three knowledge units also received offers to use MyBalance. In this programme, employees are given insight into their physical and mental condition. A total of 290 employees participated in this.

In addition, appropriate absenteeism policies (both preventive and curative) continue to be necessary. The employer must maintain contact with staff during the latter's period of absenteeism and the employer and staff member concerned must jointly take all necessary actions to effect the prompt return to work of the staff member.

Particular attention is paid to employees who are sent abroad. They are provided with all necessary preventive vaccinations. In consultation with organisations such as the Vaccination Centre, aftercare is also provided to staff members upon their return to the Netherlands.

Absenteeism Data

	2011	2012	2013
DLO Research Foundation	3.4	3.5	3.4
Wageningen University	3.6	3.4	3.1

Following a slight increase in the absenteeism rate at the DLO Foundation in 2012, a slight decrease in the absence rate of 0.1% can now be seen. Wageningen University has seen another clear decrease in absenteeism, this time 0.3%. For further details regarding absenteeism rates, see Annex 2 of the Annual Social Report.

Corporate Welfare (Social Services) (BMW)

Prevention and Information

Recognising stress and overwork and preventing them is a key part of BMW's work. In a preventive sense, much attention is given to preventing work-related stress and promoting effective behaviour.

BMW provided the following 19 workshops/lectures in 2013: two workshops on stress recognition and management for 25 PhD students; two workshops on stress recognition for staff; one team session on stress management for teams; one workshop on communication for lab managers; one info meeting on absenteeism and one on managing change for managers; a series of three workshops titled Personal Effectiveness for staff; one workshop on dealing with difficult customers; one workshop titled Room for Personal Effectiveness for managers; a series of two workshops on Teambuilding based on core competencies and feedback; three lunch lectures on Personal Leadership for employees, HR consultants and ASG staff in the context of personal employability; and a lunch lecture on Effective Communication.

Summary of main client data

The number of new registrations in 2013 remained basically unchanged as in 2012 (336 new enrolments in 2013 – 5.8% of all employees). In total, i.e. also considering the employees whose contact in 2012 continued on into 2013, 492 employees used BMW, which is 8.5% of all staff at Wageningen UR compared to 8.3% in 2012. New registered clients were evenly distributed across all divisions of the organisation. Requests for help were about stress and overwork (33%, previously 29%), problems with regards to working together (24%, previously 24%), mobility and reorganisation (12%, previously 22%) and personal issues (15%, previously 11%). As in previous years, the vast majority (87%) of client contacts with BMW were completed within six appointments in 2013.

Clients use the contact with BMW to deal with their situations with a timely and effective approach, though the majority (77%) of these do not involve sickness absence. In this way, BMW is fulfilling the preventive tasks which Wageningen UR has articulated.

Wageningen UR Confidential counsellors

In 2013, a total of 65 complaints of inappropriate behaviour were received by the confidential counsellors for undesirable behaviour at WU and DLO: 55 staff and 10 students. Half of the reports were about bullying. There were a total of 56 reports in 2012; 48 from staff and 8 from students.

Confidential Committee on Corporate Culture and Manners.

In 2013, the Confidential Committee on Corporate Culture and Manners was entrusted the task of examining the culture and behaviour at Wageningen UR. The Committee made a number of recommendations based on the research carried out in 2013 with the main recommendation being to opt for a small-scale approach and good communication. In this manner, every team, department, cluster, group, etc. is expected to start a dialogue on Wageningen University's core values and what these mean for the content of the work of every individual and for the collegial and collaborative relationships on which agreements are made with each other as a team. As a manager, it is important to promote dialogue, to communicate, listen well, show respect and allow room for authenticity, security, trust and cooperation. These things must – also in a mandatory fashion – be addressed in the 360 Degree feedback interviews and P&D interviews. As shown through meetings with the

Committee, staff can sometimes become too dependent. In a rapidly changing environment and organisation, it is crucial that employees take personal responsibility for their deployment possibilities and sustainable development.

Risk Inventory and Evaluation (RI&E) and Periodic Occupational Health Examination (PAGO)

The Risk Inventory and Evaluation (RI&E) is designed to track and evaluate potential exposure to risk factors. The RI&E includes an action plan which itself includes preventive measures to reduce risks to an acceptable level. In a number of cases, a more detailed RI&E is required, for example, when working with hazardous materials.

Even with an in-depth RI&E, health risks may still arise despite the best possible measures taken. In order to detect these health risks as early as possible, a PAGO can be performed. Working with biological agents and working in noisy conditions are examples of activities where a PAGO requirement applies.

2.5.3 Students

Student Recruitment

General

The importance of online recruitment increased further in 2013. In order to ensure a proper follow-up, the development of a new marketing database for online customer relations management was launched together with Wageningen Academy, Alumni Relations and Funds and Alterra. The database can be used by the entire Wageningen UR organisation.

For Wageningen UR to take full advantage of the effect of broad media coverage, marketing and communications efforts for recruitment were brought more in line with Corporate Communications.

National

The number of participants in information activities increased sharply in 2013. There was a marked shift towards individual information sessions: prospective students want 1-on1 attention and personal contact with an study advisor or student.

Prospective students also compare more. In line with the government's desire to present objective 'key figures' per degree programme so that the programmes can be easily compared, more comparative information has been included on the website and in brochures.

In order to help students make the right choice, the required 'matching' was developed. All prospective students must participate in an online matching test following registration, in which the prospective students gain insight into their study skills, knowledge, education and motivation.

International

The recruitment of Bachelor's and Master's students in Germany in 2013, received a boost through an online campaign and more visits to educational fairs.

Recruitment for MSc's has intensified and Wageningen UR participated in more external international online orientation platforms where students can become oriented to a study abroad.

An 'international recruitment consultation' was set up to achieve the joint objectives formulated by the internationally-oriented departments of Wageningen UR (Wageningen International, Alumni Relations, Education, Research & Innovation, Education Institute).

Reception of Students

Reception and service provisions to students is for the most part conducted by the Student Service Centre (SSC). The SSC consists of three teams:

- Student Administration (admission, enrolment, registration, graduation)
- International Office (reception and administrative assistance to international students)
- Student Counselling (student counselling and welfare)

In the summer months of 2013, the popular Infopoint was set up for the thirteenth time. Senior international students help new international students find their footing in Wageningen. Staff are also present for the reception of international exchange students.

In 2013, much attention has been paid to the revamping of the student information system. Efforts were made to determine how the system iTEducation should best be set up and expanded, with special attention given to data conversion and interface with other systems. The implementation of the new system is scheduled for late 2014. More work was also performed on the projects Internet (new website) and *MyPortal*.

Study Progress and Study Results

The respective results for Master's students (generations 2009-2011) and Bachelor's students (generations 2008-2010) are given in Tables 6 and 7 of Annex 1A.

Results from the Master's programmes are down slightly, which was primarily caused by the introduction of the 'harde knip' and not due to a slower pace of study. The Bachelor's results (after four years), rose further, as in the years before. For Year 2009 students, the youngest year for which this result calculation works, the four-year results are now 71%, only 4% short of the target result of 75% as described in the performance agreements.

Student Services and Facilities

Wageningen University provides its students with study counselling by study advisors and student counselling by student deans in order to encourage study progress.

The university and numerous (student) organisations put in great effort to create an attractive study and living environment. Wageningen University attaches great importance to these organisations and supports them in every way.

- Study counselling
With the increase in student numbers, study counselling also expanded in 2013. The professionalisation of study advisors was further developed. The emphasis is on counselling and coaching students in the planning of their studies. Workshops were also held on the impact of the *harde knip* and the related hardship clause.
- Student counselling
The Student Counselling unit in 2013 consisted of four student deans (3.3 FTE) and three student psychologists (1.7 FTE). A counsellor and a psychologist were hired from outside the organisation for assistance in several courses.

Student dean's office

A total of 1,227 interviews were held with 837 students in 2013. These numbers are lower than in 2012, the year with the greatest influx due to the *langstudeermaatregel* (extended study measure). About a quarter of the interviews were related to students with disabilities. A large part of the interviews were also related to study progress, study delays and unusual circumstances of students.

The study skills training course was carried out five times and the workshops Culture Shock and Reverse Culture Shock were given again.

Student Psychological Services

In 2013, 604 students had one or more interviews with a psychologist. The total number of new registrations was 542 students. This is again a clear increase compared to the number of applicants in the previous year with 7%. In total 1,394 individual interviews took place. The number of follow-up

interviews did not increase. This is due to targeted training programmes that focus on those problem groups that are most common.

In addition, serious issues were referred more quickly to first and second line services.

In 2013, 40 students participated an anxiety reduction training course, carried out by an external psychologist.

The 'Schuitgroepen' for students undergoing motivational, academic pace and/or graduation-related problems were re-initiated on four occasions. A total of 40 students were eligible to participate.

For students experiencing stress problems, mild depression and/or anxiety, the Full Life programme was developed in collaboration with Indigo. A total of 24 students were referred in 2014.

Student Medical Services

The General Medical Practice Van der Duin & van Dinther performs student medical services one day a week for the university. For regular GP care, this practice accepts any Wageningen University student who is registered as a resident of Wageningen.

Other Services

In regards to accommodation, students may seek housing on the private market and with the housing organisation Idealis. Idealis rents out about 5,000 rooms in complexes throughout Wageningen and surrounding areas. In 2013, Wageningen UR was able to make almost 1,200 Idealis rooms available for foreign students. Wageningen UR also owns 750 units which are used for international students and are managed by SSC. The peak influx in August and September 2013 was fully compensated through the provision of SSC's own accommodations in the former barracks in Ede.

Sports Centre de Bongerd (SCB) is the sports centre for students and employees of Wageningen UR. SCB seeks to encourage staff and students to engage in a wide range of sports in a responsible manner. The SCB is situated on the edge of the Wageningen UR campus and offers top-quality indoor and outdoor facilities.

All students and employees of Wageningen UR can become members of SCB at reduced prices.

Sportrechten (Sport rights) provides the opportunity to participate in all sports, training sessions and courses which are offered by SCB, from athletics to swimming, seven days a week. As a result of increased student numbers at the university, possible expansion of the sports facilities were requested in 2013. These will be carefully considered in 2014.

SWU Thymos (Wageningen University Sports Foundation Thymos) stands for the enrichment of the soul through exercise. Because of this, it encourages sport and exercise by organising various events and arranging campus competitions. It also represents the interests of the students involved in sports, both the individual sports enthusiasts and the members of the 23 different sports clubs.

In 2013, the range of sports was expanded with three new clubs for lacrosse, archery and cycling. The number of students at Wageningen University has grown and with it, the sports clubs. In consequence, the challenge for Thymos to provide all these students with an adequate and varied sports range, has grown as well.

Financial Support

Wageningen University provides a variety of financial aid to students:

1. FOS: Financial Support for Students in the context of force majeure, professional sports or approved administrative activities;
2. WU funding for students following a two-year Master's programme in Social Sciences who are entitled to Dutch student funding (*MCS, MDR, MID, and MME students*);
3. Wageningen University Fellowship Programme, scholarships/grants/tuition waivers for non-EEA students;

4. Emergency Student Funding.

942 EEA students and 21 non-EEA students took advantage of FOS funding to the amounts of €632,944 and €68,056, respectively. Of the total number of funded students, 86% were eligible as a result of approved administrative activities including membership in the Student Council or on the board of an academic or student association. The other 14% were funded due to recognised force majeure.

Number of non-EEA	21
Non-EEA sum	€ 68,056
Number of EEA	471
EEA sum	€ 632,944
Total number	492
Total sum	€ 701,000

No non-EEA student used WU funding. This, of course, is due to the requirement that the student receiving this funding must be entitled to Dutch funding. Only under very special circumstances is a non-EEA student entitled to receive WU funding (e.g., refugees).

Number of non-EEA	0
Sum non-EEA	0
Number of EEA, also total	142
Sum EEA, also total	€ 542,256

Only non-EEA students are eligible for the Wageningen University Fellowship Programme. In 2013, 51 grants to the amount of the institutional tuition fees (or part thereof) were awarded to outstanding students, to the value of €369,446 and 546 tuition fee waivers amounting to a maximum of the institutional tuition fee because of institutional cooperation or agreements with sponsors (€992,578).

Number of non-EEA, also total	597	(51 grants amounting to a maximum of the institutional tuition fees, 546 waivers)
Sum non-EEA, also total	€1,362,024	(€369,446 grants, €992,578 waivers)
Number of EEA	0	
Sum EEA	€ 0	

In 2013, no student availed him/herself of Emergency Funding, a loan facility for students who are faced with unforeseen, one-time high additional expenditure, not attributable to the student him/herself.

2.5.4 Alumni Relations and Fundraising

Wageningen University in 2013, had a network of 40,000 graduates and PhDs, spread across some 120 countries. The Alumni Relations & Fundraising Department maintains relationships with alumni by keeping them abreast of relevant trends and developments, providing meeting platforms on the alumni page, via LinkedIn and meetings at home and abroad. This involves close collaboration with the KLV Alumni Network. In 2013, the initiative was started to establish closer cooperation with KLV Wageningen University Fund and the Wageningen Ambassadors.

In 2013, Wageningen University celebrated its 95th anniversary. The theme of the anniversary, Nutrition Security, was built upon in the alumni meetings. With financial support from Wageningen Ambassadors and FrieslandCampina, international anniversary meetings were also organised for alumni. Ten alumni debates were also organised in countries particularly important to Wageningen UR: Ethiopia, Chile, Belgium, China, Indonesia, Brazil, USA, and Ghana. In the Netherlands, eight alumni meetings were held.

On June 14, during the celebrations for the 750th anniversary of the city of Wageningen, there was a general follow-up day in which more than 750 alumni participated. The annual reunions for 25 and 50-year alumni were, once again, well attended in 2013.

The alumni network of Wageningen Ambassadors, consisting of 43 prominent alumni, celebrated its tenth anniversary in 2013. There were two regular meetings and also several smaller sessions, including a meeting for new members and discussions with the Fundraising Committee, which helps shape fundraising campaigns. At the end of 2013, the total amount of received and pledged donations for the Food for Thought campaign reached €14 million. Nine ground-breaking research projects aimed at solving the world's food problems were the beneficiaries of said donations.

Measures have been taken to digitise the literary wealth of Wageningen UR's library, towards grants for international student activities and towards the Anne van den Ban Fund, which awards grants to international students from developing countries. Further, the Alumni & Funds department, under the banner of Wageningen University Fund, provided the management for 24 specific project donations.

The annual awards, subsidised by Wageningen University Fund, were also awarded in 2013: WUF-KLV Thesis Prizes and the Teacher of the Year Award. The Dies Price (Outstanding Alumnus Award) was awarded to Prof Louise O. Fresco in 2013.

2.5.5 Complaints and Appeals

Wageningen UR

Wageningen UR Complaints Committee for Undesirable Behaviour
In 2013, one complaint of unwelcome behaviour was submitted.

The complaint is still pending resolution.

Wageningen University

Wageningen University Advisory Committee on Appeals and Objections

The Advisory Committee on Appeal and Objections (AWB Chapters 6 and 7, CAO-NU) received twelve new appeals in 2013. Five appeals were declared unfounded, one case was settled, one appeal was withdrawn, four are still pending and one was held inadmissible.

In addition, eight appeals initiated in 2012 were finalised in 2013.

Two of them were declared unfounded, three appeals were admissible, one appeal was withdrawn, while two were held inadmissible. One appeal process initiated in 2012 is still ongoing.

In addition, three complaints from 2013 were appealed, two higher appeal cases from 2011 and one from 2012 are still pending resolution.

National Complaints Committee for Job Classifications

The National Complaints Committee for Job Classifications received no complaints from Wageningen University in 2013.

Advisory Committee on Disputes

In 2013, the Advisory Committee on Disputes (GAC) received 13 appeals from Wageningen University and two petitions that were referred to the Student Service Centre. Of the objections, six were in response to a decision from the Regulations for Student Financial Assistance, four to a decision from the Subsidy Scheme for vaccinations and travel-related costs for internships and theses, two in response to a decision regarding registration after October 1, 2013 and one to a decision regarding the restitution of tuition fees.

In five cases, the parties reached an amicable settlement; once during the hearing. In these cases, the GAC was not required to give a recommendation. In four of the cases, the Executive Board agreed with the objection. In two cases, the GAC advised the Executive Board to find the objections unfounded and in one case to find it inadmissible. For these reasons, in these cases the decision was made not to organise a hearing for the parties involved. In the remaining five cases, the GAC, after hearing the parties, advised the Executive Board to find the objections unfounded.

Examinations Appeals Board

Six appeals were filed with the Examinations Appeals Board (EAB) of Wageningen University in 2013. One appeal was against a warning regarding plagiarism. In this case, the Examinations Board and the appellant reached an amicable settlement and so the EAB did not consider the substantive details of the appeal. One appeal was directed against an assessment decision. In this case, the appeal was declared unfounded by the EAB after arguments were heard, as there was no question of an interest eligible for legal protection on the part of the appellant. The other four appeals were directed against a decision of the examiner on the basis of the registration procedure for the Bachelor's thesis.

In one case the appellant, for reasons undisclosed, decided to accept the appealed decision and withdrew her appeal, before she could be heard by the EAB. The other three appeals were taken on by the EAB after it was revealed that attempts at amicable settlements were not meaningful in these cases. In one case, the Chair of the EAB, at the request of the appellant and after the hearing of the appellant, the examiner and the Examination Board, first struck a provisional arrangement. Subsequently, the three appeals were handled together. After hearing the parties, the EAB declared two of these founded, and one unfounded.

DLO Research Foundation

DLO Research Foundation Grievance Committee for the Individual Right of Complaint

The Grievance Committee for the Individual Right of Complaint (CAO DLO) handled two grievances in 2013, both of which were withdrawn.

DLO Complaints Committee for Job Classifications

The DLO Complaints Committee for Job Classifications did not handle any complaints in 2013.

2.6 Planet

Wageningen UR's Code of Integrity states the following: "Wageningen UR recognises the direct and indirect consequences of its activities. In light of its commitment to the sustainable development of prosperity and welfare, Wageningen UR is committed to a responsible approach to nature, the environment and animal welfare." This starting point, as well as the potential for application, applies to both its own operations and to the activities it undertakes." See also

<http://www.wageningenur.nl/nl/Over-Wageningen-UR/Corporate-Governance.htm>.

The implementation of this is based on the [Wageningen UR's Strategic Plan 2011-2014](#).

A summary of the quantitative results obtained are shown in the table below.

Summary of the quantitative 'Planet' results

Component/Issue	Goal	Achieved in 2013
CO ₂ Footprint	Reduction with 2010 as base year	47.1 Kilotons, reduction of 35%
CO ₂ Compensation Footprint	Increase with 2010 as base year	36.6 kilotons, increase of 141%
Energy	2.0% reduction per year Renewable energy procurement Generation of renewable energy	4.5% reduction 100% procurement of wind energy with SMK quality mark 69 million kWh
Waste	Waste reduction with 2012 as base year	6.4% reduction
Buildings (see 2.6.3)	GreenCalc standard 215	New education building Orion 480 New research building Helix 520
Procurement (see 2.8)	50% sustainable procurement	100% sustainable procurement

2.6.1 Planet Aspects in Research and Education

A large part of Wageningen UR's work takes place in the interface between the need to increase food production, find alternatives to fossil fuels and raw materials and protect nature, climate and quality of life. Wageningen UR is, for example, working on the third generation of biobased fuels entirely based on residual materials from plant-like food production, or from other sources which do not compete with food supplies, such as algae. Work is also being done on saving energy and food by optimising logistic processes in the supply chain.

- Jet fuels from algae
The airline Arke and Wageningen UR (University and Research Centre) will be collaborating on the development of sustainable jet fuels from algae. Microalgae offers great potential for the production of sustainable bio fuels, such as bio-kerosene, which in the future may be used for aircraft. Commissioned by Arke and with a grant from the Centre for Biobased Economy (CBBE), in 2013 Wageningen UR began research on the techno-economic viability of algae-based biofuels for the aviation industry.
- Generating energy from CO₂ emissions
The emissions from power plants and factories is a potential source of energy. By combining these exhaust gases with air, energy is released. This is what environmental engineers at Wageningen UR and Water Technology Wetsus discovered. They devised a method to transform that energy into electricity. The researchers are now being approached by companies from around the world, looking to cooperate in the further development of this technology.
- Transporting roses via sea freight container
• For the first time this year, roses were carried from Kenya to the Netherlands not by air freight, but by sea freight container with the aim of achieving a CO₂ reduction of 90% and proving that sustainable transportation of flowers is possible by ship. The pilot project is the result of a unique collaboration of Dutch trading companies with local growers, supported by Wageningen University, the Association of Whole Trade in Horticultural Products (VGB), the Kenyan Flower Council (KFC) and Maersk.

2.6.2 Management Operations

The overall environmental results of energy, waste, biodiversity, and the results combined to make up the CO₂ footprint and CO₂ compensation footprint are reported in this Annual Report. The underlying Environmental Policies, the above figures and other environmental results are reported in detail in the [Environmental Report 2013](#). Environmental precautions to prevent the pollution of air, water and soil, as well as the protection and encouragement of the quality and integrity of ecosystems (including biodiversity and habitat protection) are also formulated in the Environmental Report 2013.

Energy

Wageningen UR has agreed to the terms of the Multi-Year Agreement 3 (MJA3) for energy efficiency. This should ensure that Wageningen UR adheres to various points. See Wageningen UR's

Environmental Report 2013. Points here include the use of renewable energy and achieving 30% improvement in energy efficiency (CO₂) in the 2005-2020 period, or 2% energy reduction per year.

The direct and indirect energy consumption of the buildings and activities of Wageningen UR is continuously measured. The overall consumption is shown in the table below.

Direct and indirect energy consumption by Wageningen UR

Energy Consumption Wageningen UR	Electricity (kWh)	Gas (Nm ³)	GJ	Tonnes CO ₂	% compared to 2005
Base year 2005	59,581,768	11,031,812	886,033	53,598	
2011	58,986,867	8,103,014	788,522	15,400	29%
2012	59,785,905	8,324,624	801,547	15,809	29%
2013	58,573,091	7,529,037	765,452	14,366	28%

In 2013, Wageningen UR achieved a 4.5% energy reduction compared to 2012. This includes climate correction, namely cooling and heating. Deducting climate correction, the reduction was 2.5%. This is more than the desired 2% energy reduction per year stipulated in MJA3. The reduction was achieved despite the continued increase in student numbers and the handover of education building Orion.

Important contributions to the savings achieved were:

- Conservation measures, as set out in the Energy Efficiency Plan 2013-2016;
- Further implementation of energy incentives;
- Systematic energy management, including further improved building management adjustments;
- Further optimisation of energy management, including monitoring.

With the energy savings achieved and the procurement of 100% green wind energy (with Guarantee of Origin), CO₂ emissions have been reduced by 72% compared to the 2005 base year.

Wageningen UR has wind turbines in Lelystad. In 2013, these turbines generated more than 69 million kWh of renewable energy. This amount of wind power generated is significantly higher than Wageningen UR's electricity consumption.

Waste

Wageningen UR has three main types of waste: industrial waste, paper and hazardous waste. The policies, monitoring, methods of disposal and detailed results are set out in the Environmental Report 2013.

In recent years, Wageningen UR has focused on improving the understanding of disposed waste quantities. Virtually all of the 32 sites now provide waste figures. Estimates from previous years have been largely replaced by exact calculations based on waste disposal volume or weight data. Despite the additional information (and extra kilos), the amount of waste in 2013 compared to 2012 decreased by 128 tonnes, or a 6% reduction. See table below.

Amount of waste produced in kg by Wageningen UR

Mainstream Waste	2013	2012	2011
Paper	369,777	283,922	454,413
Industrial Waste	1,261,475	1,494,851	1,375,298
Hazardous Waste	241,103	222,011	186,948
Total	1,872,355	2,000,784	2,016,659

The results compared to 2012 are largely due to a reduction of 191 tonnes of rubble and construction and demolition debris in industrial waste. In addition, 52 tonnes more paper waste was created by moves within four organisational divisions. Hazardous waste increased as a result of 84 tonnes of slaughter and carcase waste being included in the annual results for the first time. Because of the potential biological risks associated with this waste stream, the decision was made to classify this waste stream as hazardous waste.

Besides Wageningen UR disposing of less waste, it was also able to efficiently separate the waste. By separating large quantities of waste, raw materials can be efficiently reclaimed for future use. In 2013, 46% of the waste was disposed of separately. In the new education building Forum, where sixteen waste streams are differentiated, the percentage of separated waste was 59%.

Biodiversity

In 2013, Wageningen UR owned 1,787 hectares of land. Most of this land is designated for research. Biodiversity is important in education, research and operational management at Wageningen UR. Thus, for example, the [Flora and Fauna Policy](#) on Wageningen Campus was formulated and adopted in 2013.

CO₂-footprint

The CO₂ footprint and CO₂ compensation footprint are compiled independently. The surveys are carried out in accordance with ISO 14064-1, based on the 'Greenhouse Protocol'. The analyses were performed in line with the CO₂ performance ladder.

The footprints offer Wageningen UR insight into the direct and indirect emissions of dangerous gases, leaking coolants, livestock, land use, and more. The footprints have made Wageningen UR aware of its CO₂ emissions and what it can do to reduce and offset it. The Occupational Health, Safety and Environmental Service department of each organisational component will – in cooperation with the organisational component – identify priorities and take measures to further reduce CO₂ emissions.

The results of the CO₂ footprint are shown in the table below. For more detailed information, please see the results formulated in the [Wageningen UR Environmental Report 2013](#). 2010 is the base year.

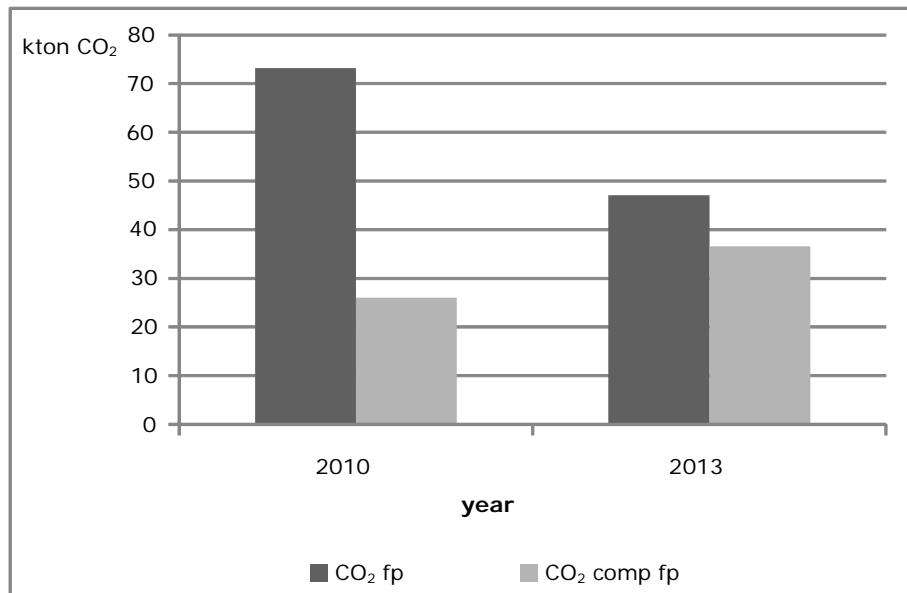
The CO₂ footprint of Wageningen UR 2010 - 2013

Year	CO ₂ emissions in kilotons
Base Year 2010	73.2
2011	41.6
2012	41.7
2013	47.1

The sources that contribute the most to greenhouse gas emissions are buildings (natural gas, 37%), the air kilometres (20%), commuting (14%) and agricultural land (13%). The increase of the footprint compared to 2012 is due to the increase in business flight mileage, commuting and conversion factors used for livestock, among other things. The reduction in CO₂ emissions compared to the base year is due to the switch to green electricity with *Stichting Milieukeur* certificate in 2011.

Wageningen UR offsets its CO₂ emissions by generating wind energy, the use of thermal energy storage at Wageningen Campus, the use of biomass CHPs, and the compensation of corporate air travel. In total CO₂ compensation footprint in 2013 was 36.6 kilotons of CO₂.

The graphical distribution between the CO₂ footprint and CO₂ compensation footprint is shown in the figure below.



The CO₂ footprint and CO₂ compensation footprint in the reference years 2010 and 2013

It appears that in 2013 CO₂ emissions were reduced and the CO₂ compensation increased compared to the base year. This means that the CO₂ compensation in 2010 was 36% of CO₂ emissions and was 78% in 2013. In other words, Wageningen UR was 78% carbon neutral in 2013.

2.6.3 Facilities and Services

Facilities and Services (FB) has also contributed to cost reduction and efficiency in 2013. Where relevant, savings have already been taken into account in setting the rates for 2014 or will be taken into account in rates for 2015.

According to the Dutch Student Survey (NSE), Wageningen University's facilities scored significantly higher than the national average. This includes the availability, quality and support of classrooms and study areas, ICT facilities, the digital learning environment, sports facilities and catering facilities. This means that the new catering concept has been successful. In the years prior to 2013, the catering facilities always scored significantly lower than the national average.

The library designed a programme (roadmap) to replace the current library system with a system that is compatible with library-technical developments in the Cloud. The objective is to make the digital collection even more readily available, time and location-independent. The library also developed a format, best practices and a course for PhD students and Chair groups to set up a Research Data Management Plan. The plan describes, among other things, the collection method, the filing structure, the storage location and the access rights of the research data. The library provides support for researchers who want to share their research results via the infrastructure of Research Data Netherlands (DANS) and the national portal for academic output (Narcis). The complete overview of the Library's results achieved in 2013 can be found in the Annual Report 2013. See [link](#).

The General and Technical Support Services of SSG and ESG are integrated into Facilities and Services (FB). ASG and Rikilt have made all the necessary preparations for this. Through this integration of the facility domain, FB can provide better services towards an integrated, chain-oriented and professional execution of facility support at the various locations. Part of this is also securing the digital memory of Wageningen UR in relation to time and location-independent work. Education support was given a boost of efficiency with the opening of the second education building Orion.

Corporate Housing

Given the significant growth in the number of students and the desire to house research and education close together, the decision was taken to concentrate buildings on the Wageningen Campus. The completion of proposed education facilities and the achievement of related efficiency measures will enable Wageningen University to increase its number of students to 10,000.

Studies are being carried out into the consequences of the student population growing to 12,500 or even 15,000.

The related Phase 2 of the Strategic Plan for New Construction consists of the following projects:

- Completing the second education building Orion
- New construction and renovation projects for AFSG: Atrium renovations, construction of the connection building (*Verbindingsgebouw*) and of Helix
- Implementation of the second phase of the Wageningen Campus Infrastructure Plan

Upon completion of the Strategic Plan for New Construction, the following building and sites became redundant and were sold:

- Kortenoord Complex (sold: 2007; final pricing: 2011);
- Dreijen Botanical Centre.

Plans have also been prepared for the redevelopment of the Born-Oost, De Dreijen and Duivendaal. The development of two knowledge centres are being pursued in collaboration with the Animal Sciences Group (ASG). The ASG applied research centres would then be sold.

A new development plan was developed for Campus Plaza. This involves a project for 400 student housing units, a compact supermarket, small-scale shops, restaurants and eateries and a day-care centre. In addition, plans have been drafted for the construction of an incubator, technology hall and business complex in the Business Strip.

In addition to the projects of the Strategic Plan for New Construction, the following construction projects were also developed and carried out in 2013:

- Planning preparations for and implementation of construction and renovation projects for ASG in Lelystad;
- Planning preparations for two wind turbines in Lelystad;
- Planning preparations for and opening of new IMARES locations in Den Helder and Yerseke.

The following housing-related actions were also undertaken in 2013:

- A number of studies and measures relating to sustainable construction and energy efficiency. The new education building Orion obtained a GreenCalc score of 480. The new building Helix obtained a GreenCalc score of 520. This is far above the standard of 215.
- Condition-dependent systematic maintenance, taking into account the status and future plans of the buildings (retention, sale or demolition).

Demand for student accommodations in Wageningen is increasing along with the growth of student numbers. This demand for accommodations is particularly and temporarily high given the government's announced plans to convert the student grant system into a student loan and limit the free use of public transport for students.

Wageningen UR is therefore working together with the municipality of Wageningen and student housing agencies to arrange student housing solutions in and around Wageningen. Short-term solutions were found by setting up temporary facilities while encouraging the development of permanent housing units for students. Temporary solutions involve re-activating Wageningen UR's own, unused real estate. The real development of permanent housing will be left to 'the market'.

Information and Communication Technology

Wageningen UR's objectives regarding information facilities and the implementation of Information and Communication Technology are described in its 2011-2014 IT Road Map.

In 2013 the following significant developments took place:

- In education, initial steps were made to replace the Student Information System (SIS).
- 'MyProjects' was tested for project administration and will be rolled out in 2014 for the research institutes.
- Accessibility of Wageningen UR data was further enhanced with the introduction of MyPortal for the development of the Bring Your Own Device (BYOD) policy. MyPortal was launched in 2013 for the education domain. MyPortal constitutes the digital access for all substantive and logistic study-related information for students and educators. The further development of MyPortal for all Wageningen UR employees was also discussed. This led to a Proof Of Concept for MyPortal/Intranet.
- With the BYOD programme, students and staff now receive support by way of an IT service point in Forum, self-service information and a high-capacity wireless network in Orion and Forum and, in 2014, will be expanded to other buildings on campus.
- FB-IT set up a high-performance computing (HPC) cluster in collaboration with Cat-Agrofood that not only meets the requirements of large-scale computing capabilities, but also strengthens cooperation with market participants.

Supporting the sustainability objectives regarding Wageningen UR's operational management, FB-IT provides services which promote digital collaboration. This includes high-quality video conferencing facilities and a high degree of server virtualisation to provide a significant reduction of the university's footprint. The new Data Centre to be built employs Power User Effectiveness (PUE) at around 1.17. This very low PUE is provided by enabling new settings for climate control and cooling.

2.7 Profit

2.7.1 Profit Aspects in Education and Research

A healthy business is a prerequisite for pursuing and achieving objectives in the areas of People and Planet. Wageningen UR was able to close 2013 well, although the research institutes of the DLO Foundation certainly felt the effects of the government's economic policies. This has led to an explicit change of direction and the search for new markets.

Income from government subsidies has continued to decline in recent years. Therefore, a great deal of effort has gone into acquiring contract research assignments. Another important source of income will be discontinued next year through the abolition of marketing boards by 1 January 2014. This means a further €10 million decrease in research contracts. In addition, the government has fewer funds available to match projects in the framework of the Top Sectors.

The need to acquire income from customers in the business community further strengthens the debate regarding the independence of research at Wageningen UR. Ensuring academic integrity and quality is a high priority. With monthly management meetings with the directors of knowledge units, the Executive Board is keeping its ear to the ground.

The General Terms and Conditions state that researchers are responsible to report risks to public health and the environment to the competent authorities at all times, regardless of provisions in the contracts. Work is continuing on the codes of ethics and integrity provisions in 2014 – an ongoing process which is partly driven by the needs and demands from society.

In the sphere of fundraising, Wageningen UR been very successful over the past 3.5 years. The Wageningen campaign 'Food for thought, thought for food' succeeded in raising €14 million by the end of 2013. This makes it the most successful campaign of any Dutch university. The pledged funds from private individuals, foundations, companies and the government will be used for ground-breaking research to help solve world food problems for which no regular financial means exist.

Actions were also taken to digitise the library collection, towards grants for international student activities and for the Anne van den Ban Fund, which awards scholarships to international students from developing countries. The Alumni Relations & Funds department also manages 24 targeted donations on behalf of the Wageningen University Fund. These targeted donations comprised a total of nearly €2.5 million in 2013.

2.7.2 Knowledge Circulation and Valorisation

Knowledge valorisation, or optimally applying knowledge and research for the good of society, is inextricably linked to Wageningen UR's core tasks, education and research. This is done through spin offs in which Wageningen UR is a shareholder on the basis of Intellectual Property (IP). See <http://www.wageningenur.nl/nl/about/Kennisvalorisatie.htm>. At the same time, Wageningen UR fulfils social valorisation with various initiatives such as [Knowledge Workshop](#), [Academic Consultancy](#) [Training](#) (ACT) and [Science Shop](#) where scientific knowledge – whether or not through education – is used for solving specific problems in society.

In 2013 we worked on:

- The establishment of valorisation indicators (19) including a number of indicators specifically for WU or DLO;
- Making research results available via the library, Kennis Online, METIS and other online databases and via a large number of (targeted) websites. The Wageningen UR website contains files categorised according to theme;
- Presenting research results at theme-based events and business cafés, professional networks and lectures;
- Participating principally in the Top Sectors Agro & Food, Horticulture and Raw Materials, through 55 public-private financed partnerships and programmes;
- Participation in Food Valley, focusing on developing a cluster of research, education and innovative business expertise in areas surrounding Wageningen UR (regional perspective) but also with a vision to link Wageningen UR with industries on a national level (national and network perspectives). By participating in Food Valley Direct, students execute real-life projects for SMEs as part of the educational curriculum;
- Participating in activities in regional hotspots. In its Strategic Plan, Wageningen UR chose the Southwest Delta and Dairy Campus in North Holland, among others;
- Protecting intellectual property rights of research results so as to ensure commercial value;
- Wageningen UR's entrepreneurial initiative Start Life encourages and supports researchers who wish to start businesses which Wageningen UR would like to participate in (spin outs). Attracting knowledge-intensive companies to the set up shop on the campus, resulted in, among other things, Yili (a Chinese dairy company) setting up a branch on campus (will open in 2014);
- Continued development of 'Impulse', focused on meeting and connecting knowledge-based and regional economic activity through the innovation market place between Research, ICT, and Industry in the FoodValley region, for example;
- Facility sharing: [CAT-Agrifood](#) offers businesses access to the advanced research facilities of Wageningen UR;
- Establishment of the partnership network for green education: Green Table, the successor of the Green Knowledge Cooperation (GKC).

Wageningen Academy

In 2013, Wageningen Academy (formerly Wageningen Business School) introduced its new name and its new profile from a new location on campus; two important steps in the development of Wageningen Academy as the course portal of Wageningen UR.

Distance learning (three-year programme 'Better Safe than Sorry' with the Plant Sciences Group), the Master's degree programme Horti Business, a Master's programme for the Royal Dutch Grain and Feed Trade Association, and an In Company Plant Breeding Course for Rijk Zwaan were all further expanded in 2013. Additionally, Wageningen UR collaborated with various Chinese groups (COFCO, BMBA, Shanghai Jin Shen, MoA), with CHIC, with Saudi Arabia and in Turkey. Efforts were also made

to further strengthen Wageningen UR's profile within the EU. Wageningen Academy also provides marketing, sales and programme management for courses for the Sciences Group and the DLO institutes by Wageningen University professionals.

2.7.3 Economic Performance Indicators

Wageningen UR is a non-profit entity. Positive profit results are allowed to be converted into reserves to aid the organisation's development. Wageningen UR uses these to carry out the organisation's social objectives, supporting spin-offs and establishing partnerships

<http://www.wageningenur.nl/nl/Over-Wageningen-UR/Kennisvalorisatie.htm>.

In Wageningen UR's Strategic Plan 2011-2014, two strategic pillars are formulated:

1. Growth of education and contract research at DLO
2. Cost saving by creating operational excellence in sustainable business operations facilitating optimal conditions for research and education

Measurable performance indicators are set out in the Strategic Plan 2011-2014. These economic performance indicators are listed in the table below:

Economic Performance Indicators Strategic Plan 2011-2014

	2011	2014
DLO turnover excl. EZ and matching market	85	135
Net margin DLO in % of the turnover	3%	3%
Solvency as percentage of total assets:		
DLO	48	>45
WU	41	>35
Reduction in working capital compared to sales in the planning period		2%

Amounts * € millions

Progress in 2013 is reported in the annual accounts of Wageningen University and DLO (Chapter 3).

Direct Economic Value

The table below shows key financial figures for Wageningen UR divided between its two legal entities, Wageningen University and the DLO Research Foundation. For more details and substantiation of these indicators, see Chapter 3, Annual Financial Statement.

Key Figures – Wageningen UR

	2013	2012	2011 ¹⁾
DLO turnover excl. EZ and matching market	91.7	96.1	87.5
Net margin DLO in % sales incl. incidentals	-1.0%	1.8%	2.6%
Net margin DLO in % sales excl. incidentals	0.9%	3.2%	3.4%
Solvency as percentage of total assets			
DLO	51.8%	51.2%	49.7%
WU	41.0%	42.0%	40.4%
Reduction in working capital ²⁾	6.2%	3.3%	

¹⁾ This table displays results achieved in 2011. These differ from the projected results for 2011 in the previous table.

²⁾ The average working capital over four years (excl. liquidity and long-term debt repayment obligations) decreased from –19.7% to –25.9%.

Amounts * € millions

By reaching most of its targets, Wageningen UR is on track. Some targets may be missed, however, for example the procurement of additional contract research revenue from the market. Most likely missing this specific target will lead to extra attention being given to the optimal positioning of DLO in the market when the new Strategic Plan is prepared.

Wageningen University and DLO's pension insurance contracts were concluded with ABP. The ABP pension scheme is in line with the average earnings structure and is indexed if the pension fund's coverage ratio allows. On 31 December 2013, the ABP pension fund had a 105.9% coverage rate. This is 1.7% above the minimum limit of 104.2%. In 2013, the ABP pension premiums changed marginally and no indexation of pensions took place.

Compared to the end of 2012, coverage has improved by 6.2%. Because, as of 31 December 2013, the coverage ratio exceeds the minimum coverage required, ABP's Board announced that it will consider which measures can be phased out or restored. Depending on the stability of the coverage in 2014, the following measure will be reviewed:

- Scrapping the reduction of pensions amounting to 0.5% implemented in 2013. ABP's Board has already decided on this (though not retroactively).
- For the time being, the recovery percentage premium to improve coverage ratio will be maintained in 2014.
- Finally the ABP Board decided not to increase pensions in accordance with average earnings in government and education (indexing).

Wageningen UR receives government funding. The amounts of these contributions are shown in the table below.

Overview of government funding to Wageningen UR

Legal entity	Category	Benefits	Government contribution
Wageningen University	Central Government grant	169	169
	Contract research	109	24
	Tuition and course fees	25	
	Other benefits	20	
Stichting DLO	Research programmes EZ	134	44
	Ministry		
	Contract research	143	
	Other benefits	56	
Total		656	237

Amounts * € millions

Funding from the central government consists of funds provided by the government but which it does not benefit from directly. This includes the Central Government Grant for education and research at Wageningen University, indirect funding (NWO) for research at Wageningen University and funding from the Ministry of Economic Affairs (EZ) for the knowledge base and Top Sectors at DLO.

Wageningen UR is awarded approximately €1.5 million in annual Research and Development Act (WBSO) funding. This is passed on to businesses sponsoring subsidised research, either directly or in the form of lower rates.

In 2013, Wageningen UR received investment grants from the provinces and government to invest in equipment and lab facilities. Wageningen University receives common agricultural subsidies for its testing facilities.

Indirect Economic Value

Wageningen UR contributes to the quality of life not only through research but also by contributing to the quality of the environment directly around its branches. This is accomplished by such actions as investing in an attractive campus, opening its Arboreta to Wageningen residents and co-organising the Food4You festival.

At the national level, Wageningen University contributes non-commercially to the spread of knowledge with the Science Shop, the beta fulcrum and food education programmes for primary schools.

The financial implications and other risks and opportunities of Wageningen UR's activities as a result of climate change, in the framework of its ambition to take on a leading role include:

- Applying GreenCalc index for new construction and renovations, with 180 lower level and 215 target level;
- Energy incentives for departments;
- 97% sustainable procurement;
- Buying Guarantees of Origin for green wind power for all electricity consumed;
- Exploring the possibilities of a 'private' CO₂ compensation fund to compensate for business-related air travel.

Market Presence

In the table below, salaries are calculated to reflect full-time (FT) salaries. As a result, the significant differences in gross salary are comparable.

December 2013 gross salaries are applied as the base period.

Wageningen University's staff includes approximately 700 PhD candidates. These employees are engaged in scientific research for a period of several years. These staff members are provided with separate funding and salaries. Given the size of this group – which is limited almost exclusively to Wageningen University – figures are significantly affected, and this particular staff group is usually disregarded in HRM-related cost equations. For completeness, PhDs have been included in the tables below.

Salary structure for Wageningen UR, including PhD candidates, calculated at full-time salary (FT) with December 2013 as base period.

Number of employees Legal entity	FT salary class:						
	1,000-2,000	2,001- 3,000	3,001-4,000	4,001- 5,000	5,001- 6,000	6,001- 8,000	8,001- 20,000
DLO	11	589	713	695	586	118	13
Wageningen University	52	1.311	755	314	329	178	42
Total	63	1,900	1,468	1,009	915	296	55

Differences in Entities

The differences in Wageningen UR's respective legal entities' salary structures are due to a number of factors. The number of PhD students whose salaries fall in the €2,001- €3,000 FT salary class explains Wageningen University's higher rates in this salary class. The higher numbers at Wageningen University in the €8,001- €20,000 class is due to professors, who are almost exclusively employed at the university. A final factor is the difference in the entities' respective collective labour agreements. The monthly salaries on which these tables are based are slightly higher at the DLO Research Foundation than they are at Wageningen University. Wageningen University, however, has a higher year-end bonus rate (8.3% vs. 3%).

Wageningen UR salary structure in percentages, including PhD candidates, calculated at FT salary with December 2013 as base period.

Number of employees Legal entity	FT salary class						
	1,000- 2,000	2,001- 3,000	3,001- 4,000	4,001- 5,000	5,001- 6,000	6,001- 8,000	8,001- 20,000
DLO	0.4%	21.3%	27.3%	25.1%	21.2%	4.3%	0.5%
Wageningen University	1.8%	44.6%	24.3%	10.7%	11.2%	6.1%	1.4%
Total	1.1%	33.3%	25.7%	17.7%	16.0%	5.2%	1.0%

Recruiting Senior Management

Wageningen UR's Recruitment and Selection Procedures apply to all Wageningen University and DLO employees.

The following principles are applied:

- *The Code established by the Dutch Association for Personnel Management & Organisation*
Development was applied to recruitment and selection;
- Transfer candidates have a priority position;
- All vacancies are first posted internally within the organisation before this vacancy is also opened for external candidates;
- In the event of several suitable candidates, internal candidates are given preference.

Recruiting Higher Management

Two processes were used in the recruitment of higher management. The first regular recruitment process entailed publishing the vacancy on various media. The second process involved shortlisting candidates. Shortlisted candidates were actively approached. Shortlisted candidates typically have a proven track record in the field for which they are being recruited.

Regional Relationships

Wageningen UR does not specifically recruit employees from the region. This is true for all positions. Quality is central to the recruitment process. For this reason, candidates are recruited from across the Netherlands. Candidates are even recruited from around the world for research positions.

This of course means the international employee will settle in the Wageningen region.

Wageningen UR is currently unable to produce figures indicating the amount of employees recruited from the region.

2.7.4 Wageningen University Continuity Section

In accordance with the guidelines set down by the Ministry of Education, Culture and Science, the Continuity Section is part of Wageningen University Annual Report. The figures in this section show a technical projection of key figures on the basis of the most likely scenario. The figures have not yet been formalised into a strategic plan or multi-year budget. For the financial outlook for DLO in 2014, refer to the DLO Annual Financial Report.

Key Figures Wageningen University (price level 2013)

	2013	2014	2015	2016
Direct Government Funding	168.8	171.4	175.3	178.8
Tuition and Tuition Fees	24.9	28.8	30.5	32.0
2 nd Flow of Funds (indirect gov't funding)	24.3	24.3	24.3	24.3
3 rd Flow of Funds (external funding)	84.8	83.6	80.8	78.3
Investments	36.9	37.1	25.1	12.4
Average Workforce WU (expressed in FTE)	2.695	2.778	2.909	2.956
Number of Enrolled Students	8.421	9.183	10.148	10.972
Number of completed PhDs	273	290	270	325
Net Result	2.219	2.000	-680	-1.579
Assets WU				
Capital in Fixed Assets	263.2	274.8	276.1	265.6
Equity Capital	155.8	157.8	157.2	155.6
Total Capital	380.4	378.6	378.8	376.8
Solvency Ratio	41.0%	41.7%	41.5%	41.3%
Liquid Assets WU				
Bank Account and Cash in hand	48.4	36.1	35.4	47.6
Current Ratio	0.6	0.6	0.6	0.6

Amounts in * € millions

The growth in student numbers is expected to continue in the coming years. Wageningen University expects the intake of Bachelor's students in 2014 and 2015 to increase by 15% year on year. In the years following, growth is expected to decrease. The intake of Master's students is expected to remain constant.

The growth in the number of students makes it necessary to employ additional teaching and guidance staff. The Ministry of Economic Affairs has included an annual maximum limit (+/-) 2% change in the funding model for Wageningen University. This funding limit has led to a significantly lower level of direct government funding than what Wageningen University would have been entitled to, on the basis of the development of student numbers and PhD students. It is expected that the increase in costs due to the increase in the primary process (growth over the period 2013-2016 is 20% in completed PhDs and 30% in student numbers) will not be able to hold course with the funding from the Ministry of Economic Affairs, which will only increase by 6% in this period. Despite all the measures already taken, this will cause a decreased result in 2015 and 2016 and this trend is set to continue with unchanged policies in the following years.

It can be concluded that with the sharp increase in the primary process on the one hand and government budget cuts together with the above-mentioned state-imposed limitation on the growth of the direct government funding ('Rijksbijdrage') on the other, this funding imbalance is sure to create a significant strain on Wageningen University's operations in the coming period.

Wageningen University will invest €25.5 million in 2014 and 2015 in accordance with the Strategic Building Plan. In addition, a total of €49.1 million will be invested in buildings, equipment and inventory in the 2014-2016 period. Wageningen University is able to finance these investments from the operational cash flow, which will amount to approximately €24 million per year in the coming years. The solvency ratio will remain stable at around 41%.

Wageningen University Balance Sheet

	2013	2014	2015	2016
Fixed Assets	263.2	274.8	276.1	265.6
Inventories and Current Assets	68.8	67.7	67.4	63.6
Bank Account and Cash	48.4	36.1	35.4	47.6
 Total Assets	 380.4	 378.6	 378.9	 376.8
 Internal Capital	 155.8	 157.8	 157.2	 155.6
Provisions	17.6	16.4	16.4	16.4
Long-term Debt	19.2	18.4	18.4	18.4
Short-term Debt	187.8	186.0	186.9	186.4
 Total Liabilities	 380.4	 378.6	 378.9	 376.8

Amounts in * € millions

Profit and Loss Statement Wageningen University

	2013	2014	2015	2016
Income				
Direct Government Funding, Ministry of Economic Affairs	168.8	171.4	175.3	178.8
Other Contributions and Subsidies	0.1	0.0	0.0	0.0
Tuition, Course and Examination Fees	24.9	28.8	30.5	32.0
Income from work for third parties	109.1	107.9	105.1	102.6
Other Income	20.0	22.9	23.9	23.9
 Total Income	 322.9	 331.0	 334.8	 337.3
 Personnel Costs	 190.8	 197.1	 205.1	 208.1
Depreciation	21.6	25.3	23.9	22.9
Accommodation/Housing Costs	24.8	25.0	25.0	26.7
General Costs	38.7	39.3	39.1	38.7
Specific Costs	45.3	42.3	42.4	42.5
 Total Expenditures	 321.2	 329.0	 335.5	 338.9
 Operating Result	 1.7	 2.0	 -0.7	 -1.6
Financial Income and Expenditures	0.1	0.0	0.0	0.0
Result from Ordinary Activities after Tax	1.8	2.0	-0.7	-1.6
Third-party Share	0.4	0.0	0.0	0.0
 Net Result	 2.2	 2.0	 -0.7	 -1.6

Amounts in * € millions

Risks and Uncertainties

Developments in the number of students are of crucial influence on the financial operations of Wageningen University. In recent years, student intake has grown steadily and further growth is expected on the basis of interest from potential students. Wageningen University's multi-year planning is based on the accommodation of the growing student population. On the one hand, this translates into an increase in the number of educational staff and investments in education facilities. On the other hand, it calls for higher government funding. Stronger growth than expected in student numbers could lead to a shortage of available classrooms. Wageningen University can accommodate this by continuing to use the educational facilities in the Dreijen complex. Lower growth than planned could lead to vacancy. Wageningen University is therefore cautious about investing in additional educational facilities and will seek solutions that provide maximum flexibility if it appears that the student intake is lower than expected.

Wageningen University is able to finance the necessary investments for the period 2014-2016 entirely from the operational cash flow. No account has been made past this period regarding further large-scale construction to accommodate the continued growth of student numbers.

Due to the continued stagnation in the property market, the long-term, prudent projections do not take into account sales income from the valued fixed assets. There are already a number of valuations planned in this period.

The multi-year projects also take into account the currently-known government grants and present rebates. Additional reductions in government funding as a result of future government policy or revised adjustment of the parameter of the funding model are not included in the calculations.

2.8 Suppliers and Supply Chain Responsibility

2.8.1 Procurement Policy

In addition to applicable laws and regulations, Wageningen UR has its own [Procurement Policy](#). The purpose of the procurement policy is so that all modifiable spending takes place lawfully, efficiently and effectively and holds to and applies the core values of Wageningen UR.

Wageningen UR complies with all relevant laws and regulations in the area of procurement and delivers on the principles of Proportionality, Objectivity, Non-discrimination and Transparency. In procurement, the following rules are included:

- Working with integrity is a prerequisite. For adequate performance of the procurement function, the integrity of the purchasers must be above all disrepute. For this purpose, the [NEVI Code of Conduct](#) is integral as a starting point. The NEVI Code of Conduct respects the regulations of the United Nations on human rights and the rights of children. This code can serve as a test in assessing the actions of purchasers.
- Ordering is done in a decentralised manner, in which orders are placed and authorised solely with the Electronic Ordering System (EBS). The Purchasing Department will assess on criteria of efficiency and legality, in accordance with the internal rules placed in EBS contracts.
- The choice of procurement procedure is based on the procedure-selection plan that is determined by the Executive Board and is included the Procurement Policy.
- The Purchasing Department strives to execute all orders electronically to reduce both its own administrative burden and that of all tender bidders.
- The most recent *Algemene Rijksinkoopvoorwaarden voor diensten* (ARVODI – general Netherlands conditions for purchasing services) are, in principle, applicable to all service contracts to be concluded.
- The most recent *Algemene Rijksinkoopvoorwaarden* (ARIV – general Netherlands purchasing conditions) are, in principle, applicable to all supply contracts to be concluded.
- For commissions that involve work contracts, the most recent Uniform Administrative Conditions for work contracts and technical installations (UAV), apply in principle. All these documents are clear and are posted on the [Internet](#).

In its procurement, Wageningen UR follows the sustainability criteria of the Netherlands Enterprise Agency (previously Agentschap NL) and acts in accordance to its [CSR declaration of intent](#) with regard to all purchases.

Wageningen also keeps the interests of regional suppliers in mind. To fulfil its social role, Wageningen UR also finds it desirable to involve regional suppliers, so long as this is not in violation of legislation in this area. In practice, this means that purchasers from Wageningen UR alert internal clients to the possibility of putting at least a portion of a contract out on the regional market through invitations to tender or by drawing the attention of potential suppliers to an invitation to tender.

2.8.2 Implementation of Policy

Procurement is managed through a sustainable, cost-effective and reliable procurement process and facilitates a customer-friendly and efficient ordering system. Communication having to do with

suppliers, supply chain responsibility and procurements takes place through buyers and the Procurement News (*Inkoopnieuws*) digital newsletter. Wageningen UR works closely with other universities through the University Procurement Platform (UPI).

Sustainability criteria established by the Netherlands Enterprise Agency are incorporated into all tendering processes as agenda items and laid out in the final reports. The internal ordering party may also opt to incorporate additional sustainability criteria into the tendering process.

The policy of sustainable procurement is applicable to all products, from construction materials to coffee mugs and services like cleaning. Wageningen UR does not appreciate that suppliers send unsolicited paper catalogues and brochures. This is seen as an unjustifiable use of raw materials and energy.

Wageningen UR's procurement process is entirely digital. Ordering and billing are digitised by the Electronic Ordering System (EBS). Orders are sent digitally. Suppliers are also encouraged to send their invoices digitally. The large number of digitised orders and invoices means considerably less paper, toner cartridges and postal transport.

Each year, the procurement analysis, the legal report and sustainability scan are reviewed with the directors of operations and responsible member of the Executive Board for Operational Management. Potential improvement proposals are also discussed in this setting. The sustainability scan is tested in compliance with the above-mentioned policies. In addition, purchasing control is an aspect that is taken into account annually by the auditor.

Wageningen UR has a complaints office where interested parties can submit a complaint in writing regarding a specific tender procedure. The way in which the complaint must be filed, how it is assessed and handled is stated in the tender documents.

If the tender is completed and the contract is signed by both parties, then the contract manager is responsible for testing the contractual conditions.

A complaint was submitted in 2013, which was declared unfounded. No (corporate) contracts were terminated, not even by non-compliance with the terms of contract.

2.8.3 Results for 2013 – Looking Ahead to 2014

A total of 26 procurement projects were completed in 2013 with a total value of €86.5 million, including contracts for electricity and gas. The Netherlands Enterprise Agency's golden sustainability criteria were successfully applied to fifteen procurement projects with a total value of €68.2 million. It can thus be concluded with confidence that Wageningen UR conducted all its procurements 100% sustainably, according to the above criteria.

The Sustainable Procurement monitor, which is usually carried out on behalf of the Ministry, did not take place. As a result, no benchmarking data is available.

Developments in 2013 consisted of the implementation of the Public Procurement Act 2012, which entered into force on 1 April 2013. Furthermore, the use of digital Negometrix as a procurement tool was intensified. There is a sustainability panel, consisting of about 100 employees, which is called upon for input on sustainability criteria where relevant. This panel was called upon once in 2013 in regards to an order.

The Purchasing Department has evaluated the deployment of the sustainability panel twice in the past two years. In general, the panel is seen as an excellent tool for the organisation to inquire about sustainability issues, however the deployment of the panel and also the reaction percentage by the panel depends on the subject. It was decided that, in the coming years, the panel would continue to contribute to the sustainability issues surrounding procurement processes that affect Wageningen UR

as a whole. Every two years, the panel's functioning is evaluated. Planning for 2014 already indicates that the panel has or will be called upon on multiple occasions.

In 2014, the review of sustainability criteria for sustainable purchasing will be further expanded. To this end, Wageningen UR will, on behalf of UPI, expound on the project in order to establish a method that is acceptable for universities, the market and the Netherlands Enterprise Agency and that shows growth potential.

2.9 Compliance

2.9.1 Governance

In 2013, Wageningen UR's Corporate Governance Code was adjusted and comprised of the most appropriate principles from the Code of Good Governance for Universities 2013 and the established Dutch Corporate Governance Code. Wageningen UR seeks transparency regarding the organisation's inner workings, about behaviour and mutual rights and obligations. To this end, a letter of intent on Social Corporate Responsibility was prepared. You can find this letter of intent, the Corporate Governance Code, various complaint procedures, a statement on Wageningen UR research positioning, the Integrity Code and the Wageningen Code of Conduct for Scientific Practice at

<http://www.wageningenur.nl/nl/Over-Wageningen-UR/Corporate-Governance.htm>

2.9.2 Fair Dealings

'Fair dealings' involves strict adherence to the following policies and procedures:

- CAO (universities/DLO): Art. 1.14/3.5 (work for third parties) and 1.15/3.6 (personal benefits);
- Implementing regulations on work for third parties;
- Wageningen UR research positioning;
- Paragraph 3 in the Collective Labour Agreement on patents and copyrights;
- Patents and Inventions Regulations;
- Wageningen UR Sustainable Procurement Policy, see 2.8.1

2.9.3 Risk Management and Internal Control

Strategic Risk Objectives

Wageningen UR's strategic objectives for a four year period are laid out in its 2011-2014 Strategic Plan. Strategic priorities are established and monitored annually and targets and project teams are set for each priority. Related risks are managed through periodic progress reports submitted to the Executive Board. The main strategic risks of the organisational units are discussed in the monthly meetings between the unit directors and the Executive Board.

Furthermore, multi-year projections for Wageningen University are formulated and shared with the Supervisory Board. These give an indication of the risks associated with the growth in student numbers and support decisions for large investments such as the Strategic Construction Plan.

Operational Risks

In order to implement the proposed policy, Wageningen UR took management measures to separate functions, process design and procedures and controls to ensure proper functioning. In this regard, a planning and control cycle is an effective tool in steering both management and directors. Wageningen UR's Planning and Control Cycle includes the following:

- Annually drawing up a framework letter (multi-annual framework; defines tasks for upcoming financial year);
- Formulation of an annual budget statement for each unit;
- Quarterly reports on balance and results developments and the connected risks;

- Monitoring financial and liquidity developments monthly per organisational unit and department (Early Warning System). These reports are an integral part of monthly discussions between the Executive Board and management councils;
- The Budget Allocation and Project System (BAPS) was implemented for the Ministry of Economic Affairs' project budgets. BAPS is used to inform cluster leaders and financial departments about the depletion of the Ministry's project budgets;
- In 2013, a post-calculation of FY2012 was conducted. An important part is the cost-price analysis for every business unit. Deviations from previous years were declared or disclosed. The post-calculation was certified by the auditor.

Within Wageningen UR there is an Interest Rates Committee which convenes quarterly. This Committee is managed by the Executive Board and assesses the liquidity management of the previous quarter. It also outlines the policy and procedure for depositing surplus liquidity in the coming quarter in accordance with Treasury regulations.

In 2013, efforts were made to improve the internal control of the organisation's financial operations under the remit of the Financial Accounting and Internal Control Department. This department not only focuses on the drafting of guidelines, but also independently monitors compliance with these guidelines by the decentralised units. Important issues in 2013 were:

- Supervision of external audits of grant programmes. Several audits were conducted in 2013 on the claims of Interreg projects. Here, interpretational differences came to light regarding the proper handling of matching project when filing claims and the use of Ministry of Economic Affairs (EZ) programmes as contributions. Wageningen UR is in consultation with EZ on the conditions under which EZ programmes can be used as contributions or as co-financing and has established internal guidelines in consultation with its auditor that guarantees that claims meet the new, stricter interpretation of the grant guidelines. In DLO's Annual Financial Report the financial impact of these audits were processed.
- Improvement of the processes for obtaining project audit reports by standardising files and work processes with stronger direction from the Group. Phase 3 of this project began in 2013, with the main focus being to strengthen project controllers' knowledge and to standardise the processes and practices. These points were implemented successfully;
- Implementation of a workflow system (IC Risk) for improved control of the operational and reporting risks and better documentation surrounding the control process. To enhance the independence of the internal controls, the crossover method was introduced, in which staff never check their own work or that of their immediate colleagues. IC Risk was used by the auditor in the interim audit and the auditing of the annual financial statements.
- Improvement of financial staff's knowledge through the 'Finance School.' In 2013, 12 courses were offered and attended by 542 course participants;
- Digitising information flows, which permits information to be recorded once in a controlled and uniform manner. In 2013, we worked on improving the system for project management and time sheets ('MyProjects'). As of 01.01.2014, all DLO units have been using this system. In 2013 Wageningen UR brought a portal into use for the digital delivery of invoices by suppliers.
- Procurement of a new financial accounting system, the tender for which was won by Unit4 with Agresso Business World. Implementation of this system will be readied in 2014, leading to commissioning by 01.01.2015. The objective of the project includes the further standardisation of financial processes so that information is recorded clearly and more efficiently.
- Research into the pros and cons of a shared service centre for financial administration. This led to the decision to gradually introduce a Shared Service Centre Finance, eventually contributing to more opportunities for the introduction of systematic internal controls.

Risk Committee

Wageningen UR's Risk Committee, which is formed by the Management Portfolio Holder of the Executive Board (Chair), the Directors of Corporate Governance & Legal Services and Corporate Finance & Control, the Compliance Officer and the Internal Control team leader, convened once in

2013. At this meeting, the strategic risk assessment for valorisation of excess property was discussed. This analysis of the property risks was also shared with the Audit Committee and the auditors in 2013. Operational risks, claims and measures to prevent fraud were also discussed in the meeting.

Looking ahead to 2013

Government budget cuts, the increasingly stringent conditions and controls of our major contributors and developments on the real estate market will continue to increase Wageningen UR's risk profile in the coming years. Further development of the risk management process (with line management playing an important role) and the supporting departments is therefore needed. At the same time, one of the objectives of the Strategic Plan is to make support processes more efficient and cost-effective so as to free up funds to concentrate on primary tasks. In this context, the major focus areas for 2014 are the implementation of Agresso Business World, the expansion of IC Risk with HR and student processes included and Wageningen University's transition to MyProjects as a system for project budgets and time sheet management and the continued rollout of a base commercial management information system. Finally, a number of steps from the project plan Shared Service Centre Finance, which was approved by the Executive Board, will be implemented.

2.9.4 Scientific Integrity and Ethics

Within Wageningen UR, the responsibility for maintaining scientific integrity lies with all those involved in scientific education and research.

The principles that all scientists should adhere to are laid out in the Code of Conduct for Scientific Practice: accuracy, reliability, verifiability, impartiality, and independence.

The implementation of subjects regarding scientific integrity in education varies from programme to programme. In the Bachelor's degree programmes, the subject is mainly addressed during the introductory courses. In the Master's programmes, the subject is stressed during the thesis work. PhD students can participate in a special workshop on scientific integrity.

A series of debates were held in 2013 for both students and staff on the subject of scientific integrity and independence.

Complaints Procedure

Scientific Integrity Complaints Procedure

On 26 August 2013, Wageningen UR adopted the [Scientific Integrity Complaints Procedure](#) in accordance with the VSNU (Association of Universities in the Netherlands) policy and based on a model framework.

Scientific Integrity Confidential Counsellors

Two scientific integrity confidential counsellors are available to answer questions or handle complaints regarding scientific integrity. The confidential counsellors seek to mediate or amicably resolve complaints whenever possible. They also advise individuals to submit an official complaint to the Executive Board.

Scientific Integrity Committee

Wageningen UR has set up a permanent Scientific Integrity Committee in line with the Scientific Integrity Complaints Procedure mentioned above.

Overview of complaints and recommendations:

Through the VSNU framework, the decision has been made to anonymously post violations of scientific integrity declared admissible on the [VSNU website](#).

The Scientific Integrity Committee convened three times, teleconferenced three time and handled five complaints. Of the five, three complaints were declared inadmissible by the committee and two were declared unfounded. The Executive Board adopted the committee's advice on four occasions. The

deadline for handling the fifth complaint ran into 2014, thus the Board did not render definitive judgement in 2013 regarding this complaint.

To handle a sixth complaint, a joint committee was set up with representatives of the scientific integrity committees of two institutions involved. The chair of the Scientific Integrity Committee took part in this joint committee on behalf of Wageningen UR. The joint committee decided to take the complaint on. The deadline for handling the complaint ran on into 2014, which is why the Executive Board did not render definitive judgement in 2013 regarding this complaint.

Ethics

Wageningen UR has an Ethics Committee, which has a Wageningen UR-wide, overarching mandate for ethics in research and education. The Committee's mandate includes the following subjects:

- Offering advice on the VSNU Code of Conduct for Scientific Practice;
- Drafting the Wageningen UR Integrity Code;
- Ethics in research programming;
- Ethical paragraph in EU applications;
- Ethics in Education
- Intellectual Property Rights
- Data management

There are also two ethics committees on animal experimentation (WU and DLO), a Medical Ethics Committee and Social Sciences Ethics Committee. These committees draft their own annual reports.

2.9.5 Human Rights

The following policies and procedures are observed in relation to human rights:

- Corporate Governance Code
- Wageningen UR's Code of Conduct for Scientific Practice
- Wageningen UR Code of Integrity
- Complaints protocols for undesirable behaviour and whistle-blowers
- The Precautionary Principle
- Guidelines to working in a multicultural setting
- NEVI Code of Conduct, see section 2.8.1

2.9.6 Safety and Environment

In the field of safety and environment, Wageningen UR conforms at least to the current laws and regulations. Regarding sustainability, Wageningen UR pursues its own framework, involving taking on a leading role in business operations.

The activities that take place within education, research and management of Wageningen UR involve some risk. These risks create the need for permits and for Wageningen UR to test the various risk inventories and evaluations to ascertain how up-to-date they are.

Our Working Conditions Policy is based on the Health and Safety Catalogue for Universities in the Netherlands (VSNU). These apply to both WU and DLO. The objective is to create optimum working conditions so as to ensure the safety and health of both students and staff, thereby promoting their well-being to the highest degree possible.

Under environmental legislation, actions including reports are completed for various authorities, such as the 2013 Environmental Annual Report, the e-MJV (for MJA 3 Agreement) and the 2013 Radiation Report.

A Quality, Health & Safety, Environment (KAM) column is employed within Wageningen UR to ensure a safe and sustainable working, studying and living environment. Responsibilities within the KAM column are distributed in accordance with Wageningen UR mandates. This means that the Safety &

Environment division ('sectie V&M') is responsible at the corporate level for the policy, while the KAM divisions of the organisational units handle the implementation of this policy.

2.9.7 Other Frameworks

In addition to the frameworks already named in previous chapters, Wageningen UR also endorses the codes of conduct and/or external standards ISO14001, ISO26000, ISO26025, ISO26043, Animal Experiments Openness Code.

2.9.8 Compliance Framework for 2013

No significant fines or sanctions were levied in 2013 for environmental offenses. WU and DLO were not listed by the National Contact Point (NCP) as a violator of OECD Guidelines.

3 Annual Financial Report

3.1 Wageningen University

3.1.1 Wageningen University Financial Statement

Development of Results

Wageningen University recorded a positive result of €2.2 million in 2013, a loss of €3.0 million in comparison with the 2012 result of €5.2 million. This result consists of a loss of €1.6 million which originated from the departments and an improvement of €1.4 million from the central divisions.

	2013	2012
Departments	-0.5	1.1
Facilities & Services, Corporate Staff and Executive Board	3.6	8.9
Normalised operating result	3.1	10.0
Incidental results	-1.1	-4.4
Addition to the appropriated reserve for project costs in later years	0.2	-0.4
Operating result based on the Ministry of Education, Culture and Science guidelines	2.2	5.2

* Amounts in € millions

The departments achieved a negative annual result of €0.5 million, a decrease of €1.6 million compared to 2012. The lower result was principally caused by the Environmental Sciences department (€-1.2 million). This department allocated €0.8 million extra for unemployment insurance provisions and had to reserve €0.4 million for unused staff leave.

The operating result of the central departments is €+3.6 million. This is €5.3 million lower than in 2012. This is due to the fact that the Executive Board has accounted for extra costs due to the rising number of students. The increase in students will only lead to higher direct government funding in future years.

In addition, the Executive Board has processed a number of incidental result entries (€-1.1 million). This involved funds allocated to reorganisation and other provisions.

Pursuant to regulations, direct government funding is calculated as income. Income related to project costs that will be incurred in later years is calculated as income in the review year and a write-down in later years. The distortion this causes is neutralised via the appropriated reserve. In accordance with this approach, €0.2 million of the result was added to this appropriated reserve in 2013, which will be offset by withdrawals in coming years.

In 2013, figures show that income increased. Direct government funding from the Ministry of Economic Affairs increased by €2.3 million to €166.5 million through funds granted for performance agreements made with the Ministry (€+3.0 million), the discount involved with the generic portion of the measure against the extended duration of study (*langstudeermaatregel*) (€-2.8 million), and an increase in the funds relating to the variable funding parameters (€2.1 million). This last component is made up of an increase in the Enrolments component (ca. €3.4 million) and a decrease in the Degrees (ca. €-0.5 million) and PhDs (ca. €-0.8 million) components. The mentioned changes in the Enrolments and Degrees components also include the (€+1.6 million) effect from the budgetary agreement signed between the government and opposition parties in October 2013. Income from work for third parties rose 3% to €109.1 million. This income consists of research funding, which grew 1% to €24.3 million, and contracted research, which increased 4% to €84.8 million. Turnover increased

for all departments, as well as for the business community, EU, foreign governments and public sector client groups.

Staff charges totalled €190.8 million in 2013, an increase of €9.2 million compared to 2012 figures. This increase was due to higher staffing position (55 FTE), a 2.6% salary cost increase per FTE. Of this increase in salary costs per FTE, 1.3% can be explained by the Collective Labour Agreement (CAO) increase and 1.3% by the increased employer contribution costs (pensions and social security).

Balance Developments

In 2013, Wageningen University's liquidity decreased from €53.3 million to €48.4 million. Factors that explain this decrease are as follows:

	Amount
Result	2.2
Increase in fixed assets (investments minus write-downs)	-15.6
Decrease in short-term debt and receivables	9.8
Decrease in provisions	-0.6
Decrease in long-term debt	-0.7
Total	-4.9

*Amounts in € millions

The increase of fixed assets is due to considerable investments in the campus. In 2013, these investments were able to be financed through the available liquid assets.

The increase in short-term debt is principally a result of advances received from clients.

Total liquidity (€48.4 million) includes advances of €128 million, of which €11.9 million are funds to be passed on to partners. These funds, to be passed on to partners, were received because Wageningen University is the lead party in a number of consortia. These funds will be passed on to the partners in 2014.

Wageningen University's solvency ratio was 41.0% on 31 December 2013 compared to 42.0% in 2012.

2014 Prospects

Development of Results

Wageningen University budgeted a result of €2.0 million for 2014. The government funding is expected to increase by €3.16 million and the tuition fees will increase by €3.7 million in response to the rising student enrolment. In contrast to this are higher costs associated with the Orion building, higher costs for the provision of education and PhD supervision, and rising expenditures for strategic activities (IPOP, INREF, PhD candidates, and Postdocs). In 2014, a one-time gain of €0.8 million on the sale of fixed assets is expected.

The turnover is expected to remain stable in 2014 at €331.0 million. An increase in government funding to €170.9 million and in the tuition fees to €28.8 million is anticipated against a €1.2 million decrease in the research funding and contract research revenues to €101.9 million. Staff expenses will increase by €6.3 million through a rise in the workforce of 83 FTE.

Balance Developments

Wageningen University will invest €36.9 million in 2014, €18.4 million of which will be invested in Helix, the new building for the Agro Technology and Food Sciences department. Aside from this, €6.1 million will be invested in IT hardware, €8.2 million in research equipment, and €4.2 in other assets.

The budgeted solvency ratio for 2014 is 41.7%.

For more detailed information about the 2014-2016 prospects, refer to the continuity section (2.7.4) in this report.

Annual Accounts

Consolidated Balance Sheet

After allocation of net result

	31-12-2013	31-12-2012
ASSETS		
FIXED ASSETS		
1 Intangible fixed assets	205	96
2 Tangible fixed assets	262,255	247,103
3 Financial assets	768	385
Total fixed assets	263,228	247,584
CURRENT ASSETS		
4 Stocks	49	51
5 Receivables and prepayments	68,734	65,176
6 Cash in bank and in hand	48,376	53,285
Total Current Assets	117,159	118,512
TOTAL ASSETS	380,387	366,096
LIABILITIES		
INTERNAL CAPITAL		
General reserve	148,403	146,340
Appropriated results	7,437	7,281
7 INTERNAL CAPITAL	155,840	153,621
8 PROVISIONS	17,584	18,150
9 LONG-TERM DEBT	19,204	19,958
10 SHORT-TERM DEBT	187,759	174,367
TOTAL LIABILITIES	380,387	366,096

* Amounts in € thousands

Consolidated Profit and Loss Statement

		Actual 2013	Budget 2013	Actual 2012
11	INCOME			
	Direct government funding, Ministry of Economic Affairs	168,791	165,400	166,002
	Other contributions and subsidies	115	0	57
	Tuition and course and examination fees	24,901	23,800	20,980
	Income from work for third parties	109,076	98,700	105,482
	Other income	20,031	20,900	22,666
	TOTAL INCOME	322,914	308,800	315,187
	EXPENDITURES			
12	Personnel costs	190,845	183,200	181,618
13	Depreciation	21,615	23,500	23,406
14	Accommodation/Housing costs	24,751	26,100	25,661
15	General costs	38,754	35,600	35,446
16	Specific costs	45,284	44,800	43,775
	TOTAL EXPENDITURES	321,249	313,200	309,906
	OPERATING RESULT	1,665	-4,400	5,281
17	Financial income and expenditures	158	-600	-120
	RESULT FROM ORDINARY ACTIVITIES BEFORE TAX	1,823	-5,000	5,161
18	Result from participating interests	396	0	36
	RESULT FROM ORDINARY ACTIVITIES AFTER TAX	2,219	-5,000	5,197
	Third-party share	0	0	0
	Essential income and expenditure	0	0	0
	NET RESULT	2,219	-5,000	5,197

* Amounts in € thousands

Consolidated Cash Flow Statement

	Actual 2013	Actual 2012
OPERATIONAL ACTIVITIES		
Net result	2,219	5,197
Depreciation	21,615	23,406
	<u>23,834</u>	<u>28,603</u>
Changes in provisions	-565	-155
Changes in stocks/inventory	3	44
Changes in current assets	-3,559	-1,849
Changes in current liabilities	13,392	-5,745
Income from non-consolidated companies/participating interests	-389	-36
	<u>8,882</u>	<u>-7,741</u>
Operational activity cash flow	32,715	20,862
INVESTMENT ACTIVITIES		
Investments in intangible fixed assets	-149	-100
Investments in buildings and land	-24,711	-25,104
Investments in other tangible assets	-14,468	-13,207
Investments in participating interests and members' capital	5	-131
Divestments in fixed assets	2,450	1,176
Investment activity cash flow	-36,871	-37,366
FINANCING ACTIVITIES		
Changes in long-term receivables	0	0
Changes in other long-term debt	-754	-807
Movements in equity		
Financing activity cash flow	-754	-807
CASH FLOW	-4,909	-17,311
CHANGES IN LIQUIDITY		
Balance of liquidity on 1 January	53,285	70,596
Balance of liquidity on 31 December	48,376	53,285
Changes in liquid assets	-4,909	-17,311

*Amounts in € thousands

Measurement Basis (Principles of Valuation)

The annual accounts were prepared on 10 April 2014 and adopted by the Executive Board on 19 May 2014. The Supervisory Board approved the annual accounts on 26 May 2014.

Overview

Wageningen University's annual accounts were prepared on the basis of the following principles of valuation. Any departure from these principles of valuation is stated under the relevant financial information.

The figures for the previous financial year accord with the figures in the annual accounts of the relevant year. Variances may arise as a result of corrections or shifts within the balance sheet. Variances of relevant significance are indicated in the annual accounts.

General Accounting Principles for the Preparation of Annual Accounts

Wageningen University is part of a group that also comprises WU Holding, ISRIC Foundation and Restaurant van de Toekomst Foundation.

The annual accounts are prepared on the basis of earlier costs. Unless otherwise stated, assets and liabilities are calculated at nominal value.

Monetary assets and liabilities in foreign currency are converted at the exchange rate on the balance sheet date. Exchange rate differences are included in the profit and loss statement. Revenues and expenses in foreign currency are included in the profit and loss statement at the exchange rate on the date of settlement.

The annual accounts were prepared in accordance with Annual Accounts Regulations for Educational Institutions (*Regeling Jaarverslaggeving Onderwijs*), 17 December 2007, the Netherlands Civil Code, Book 2, Title 9 and the *Richtlijnen voor de Jaarverslaggeving* (Guidelines for Annual Reporting, RJ).

Use of Estimates

The preparation of the annual accounts calls for evaluations, estimates and assumptions by the board that affect the application of accounting principles and the reported value of fixed assets and obligations and of income and expenses. The actual outcomes will deviate from these estimates. The estimates and underlying assumptions are evaluated continually. Estimate adjustments are included in the period during which this adjustment is made and in future periods affected by this adjustment.

The most important entries on the basis of estimates are:

- Valuation and useful life of fixed assets
- Provisions of receivables and projects
- Provisions
- Claims

Consolidation

The consolidation incorporates the annual accounts of the institution, its group companies and other organisations over which the institution exercises dominant control (pursuant to the actual situation) or central management. The group companies are legal entities directly or indirectly controlled by the institution given that the institution possesses the majority of the voting rights or can control the financial and operational activities in some other manner. Also taken into account are potential voting rights that may be exercised directly on the balance sheet date.

The annual accounts of group companies and other legal entities controlled or centrally managed by the institution are included in the consolidation (see 2.1.7 Consolidation). Third party shares with respect to internal capital and the group result are reported separately.

Consolidation Circle

The following companies are consolidated in the annual accounts.

	Registered office	% in 2012	% in 2013
Wageningen Universiteit Holding BV	Wageningen	100	100
ISRIC	Wageningen	N/A	N/A
Restaurant van de Toekomst	Wageningen	N/A	N/A

Participating interests are valued at acquisition cost or net asset value (NAV):

	Registered office	% in 2012	% in 2013
CAN-iT BV	Wageningen	35	35
Ceradis BV	Wageningen	27	24
Bio Prodict BV	Wageningen	25	25
Surfix BV	Wageningen	13	13
Green Dino BV	Wageningen	11	11

Accounting Policies for Asset and Liability Valuation

Research and Development Costs

Research costs are included in the profit and loss statement.

Intangible Fixed Assets

Development costs, patents and licences, software, goodwill and production rights are not capitalised unless they are purchased from third parties or the production costs can be reliably established. In addition, the intangible fixed asset must be capable of generating future economic benefits. Intangible fixed assets are valued at acquisition or production cost. Amortisation is applied in proportion to the realisation of the forecast revenue in five years. When revenue realisation cannot be determined in a reliable manner, the straight line method is used. Pursuant to statutory obligations, a statutory reserve is maintained for the capitalised amount of development costs. Write-downs as a result of sustainable depreciation, sale, loss or withdrawal are listed separately.

Tangible Fixed Assets

Tangible fixed assets are valued at acquisition price or production cost, deducting accumulated depreciation. Depreciation is applied using the straight line method on the basis of the estimated useful life and the residual value. Depreciation is proportionally applied in the year of purchase for assets other than buildings. The depreciation on buildings brought into use before 1 July in a given year is applied on 1 January of that year. The depreciation on buildings brought into use after 1 July in a given year is applied on 1 January of the following year. For very large investments, the actual date of commissioning is used.

Tangible fixed assets under construction or on order are valued at acquisition price or for the amount that has been invoiced to the company by third parties. Investments of less than €5,000 are charged directly to the profit and loss statement.

Depreciation of the various groups of items.

Component	Depreciation
Land/Work in progress	0%
Land layout and infrastructure	60 years
Buildings	
Shell	60 years
Fittings	30 years
Fixtures/furnishings	15 years
Greenhouses, sheds, sundry buildings/structures	15 years
Machinery and equipment	
Office furniture/plant and machines/inventory of restaurant facilities/fibre optic network/other machinery and equipment	10 years
Laboratory equipment/audio-visual equipment/vehicles/PR and information material	5 years
Automation equipment including software (hardware for networks)	5 years
Automation equipment including software (other hardware)	3 years

Acquired investment subsidies and amounts from externally financed projects are deducted from the capitalised amount in the year of purchase. Subsidies received for the purpose of assets required for the primary process, such as teaching buildings, are shown as liabilities under debt and are released during the useful life of the asset.

The institution carries out an evaluation on every balance sheet date to determine whether there are indications that a fixed asset can be subject to write-down. Should there be any such indications then the realisable value of the asset is determined. If the realisable value of the individual asset cannot be determined, then the realisable value of the cash flow generating unit to which the asset belongs is determined. A write-down is applicable when the book value of an asset is higher than the realisable value, where the realisable value is the higher of the market value or of the business value.

When it is determined that a write-down that was included in the past no longer exists or has decreased, then the increased book value of the asset is set no higher than the book value that would have been determined without the application of a write-down of that asset.

Fixed assets that are no longer usable for the primary activities are not depreciated. Write-downs or write-offs due to a permanent decline in value, divestment, loss or decommissioning of an asset are reported separately.

Financial fixed assets

Participating interests and members' capital over which the institution exerts a significant influence on the business and financial policy are valued at net asset value. This value is determined on the basis of the group's accounting policies for valuation and the determination of the result.

Participating interests and members' capital over which the institution does not exert a significant influence on the business and financial policy are valued at acquisition cost. The valuation of these assets takes into account any permanent decline in value, where relevant.

Stocks/Inventory

This item is comprised of the trading stock, finished product, livestock and stock of harvested agricultural produce. The trading stock and finished product are valued according to the FIFO method at the acquisition cost or production cost increased by a margin for the indirect costs.

The stock of harvested agricultural produce is not valued.

The value of unmarketable stock or stock with a lower market value is decreased accordingly.

Receivables and Prepayments

Receivables are valued at nominal value less, where relevant, a provision for uncollectible debts.

Work in Progress

Work in progress for third parties is valued at the cost of direct material use and labour, increased by a margin for indirect costs. Invoiced instalments and forecast losses on projects are deducted from this balance. The allocation of the result is determined in proportion to the progress in (the proportion of the realised costs for) that project. The work in progress entry, including processed terms, is included under short-term receivables if the balance is positive and prepayments if this balance is negative.

Securities

Securities are valued at acquisition cost (FIFO method) or lower market value.

Internal capital

Wageningen University does not distinguish between private and public capital.

- General Reserve

This reserve is credited with the operating result in any year in which the result is not allocated to a specific use.

- Appropriated Reserve

Two appropriated reserves are formed within the equity capital at corporate level:

- The innovation fund

- Reserve for projects to be carried out in future

Provisions

The provisions are valued at nominal value, with the exception of the personnel provisions formed on the basis of RJ 271. The determination of the amount of the obligations takes account of future indexation and price increases. The amount of the provision included in the annual accounts is the best estimate of the amount that will be required to settle the relevant obligations and losses at balance sheet date.

Provisions are formed for:

- legally enforceable or actual obligations that exist at balance sheet date;
- the likelihood that the settlement of obligations will require an outflow of funds; and
- obligations when a reliable estimate can be made of those obligations.

Provision for Unemployment Insurance Obligations

The provision for unemployment insurance obligations covers existing unemployment insurance obligations at balance sheet date and anticipated future expenditures relating to staff who have already left employment and staff employed under a temporary employment contract arising from the 'own risk' borne by the organisation.

Provision for Disability Insurance Act/Resumption of Work (Partially Disabled Persons) Act Obligations

The provision for Disability Insurance Act/Resumption of Work (Partially Disabled Persons) Act obligations covers the anticipated Disability Insurance Act/Resumption of Work (Partially Disabled Persons) Act obligations at balance sheet date arising from the 'own risk' borne by the organisation.

Other Personnel Provisions – Service Bonuses

The forecast obligation arising from future service bonuses is determined on the basis of previous information and withdrawals are made on the basis of realisation. The present value is determined on the basis of the prevailing market rate of interest for Wageningen University.

Other Personnel Provisions – Pensions

The pension insurance has been taken out with ABP. No obligations other than the payment of pension contributions arise from a defined contribution pension scheme. The pension contributions are included as personnel costs when they become payable. Prepaid pension contributions are included as prepayments to the extent they will be reimbursed by the pension fund or credited to pension contributions due in the future.

The pension plans are in line with the average salary pension plan and are indexed if the coverage of the pension fund allows. On 31 December 2013, the ABP pension fund had 105.9% coverage. This is 1.7% above the minimum required limit of 104.2%. In 2013, the ABP pension premiums were marginally adjusted and no indexing took place in line with salary developments.

Compared to the end of 2012, 2013 shows an improvement of the coverage by 6.2%. Because the coverage was higher than the minimal requirement as of 31 December 2013, the ABP board has announced its decision to gradually examine which measures can be cancelled or restored. Depending on the coverage stability in 2014, the following measures may be reviewed:

- Cancelling the 0.5% reduction of pensions, as implemented in 2013. The ABP board has already (not retrospectively) decided on this.
- For the time being, the recovery surcharge contribution (*herstelopslag premie*) for coverage improvement will be maintained in 2014.
- Finally, the ABP board has decided not to increase the pensions in correspondence to the average wage changes in the government and education sectors (indexation).

On the balance sheet date there is no obligation to supplement this deficit. No provisions have been made in this respect.

Provision for Reorganisation Costs

This provision was formed to cover anticipated costs incurred as a result of decisions made and announced within the organisation that relate to current and intended reorganisations.

Provision for Product and Contract Risks

This provision covers the cost of loss-making contracts, guarantees and claims arising from services and products delivered to third parties.

Long-term debt

Long-term debt are liabilities due in a year or more.

Short-term debt

Short-term debt is shown in the current liabilities portion of the balance sheet. Short-term debt refers to liabilities due within one year of the concerned financial year.

Financial Instruments

Wageningen University uses derived financial instruments such as interest rate swaps to cover risks resulting from interest rate fluctuations. Such financial instruments are valued at cost price at first valuation. Ineffective interest rate swaps are displayed as loss if they result in negative results.

Accounting Policies to Determine Income and Expenditures

Overview

Proceeds and costs are included as business income and expenditures that can be allocated to the relevant financial year or activity, irrespective of whether they have resulted in receipts and expenses during the annual accounts period.

Proceeds are included in the year in which the goods were delivered or the services were provided to clients. Losses and risk arising before the end of the financial year are taken into account to the extent that they are known before the preparation of the annual accounts.

Direct Government Funding and Other Payments

Direct government funding is included as income in the year in which the funding is received. Other payments are credited to the result in the year in which the project is carried out and the costs are incurred.

Tuition and Course Fees

The statutory tuition fees and institution tuition fees are to be allocated to the accounts of the year are included under tuition fees. The payments for post-graduate courses are included under course fees.

Income from Third Party Contracted Research/Work

The proceeds from contract activities are included under income from third party contracted research/work item. Research funding and contract research activities also fall under this category. The income is determined on the basis of the direct costs increased by a margin for indirect costs to a maximum of the rate to be paid by the provider of finance. Results are taken in proportion to the progress in the project.

Accounting Principles for Liquidity (Cash Flow) Statement Preparation

The cash flow statement was prepared using the indirect method.

Notes on the Balance Sheet

1 INTANGIBLE FIXED ASSETS

	Patents and Licenses	Total
Book value on 31-12-2012	96	96
Investments	149	149
Decommissioning	0	0
Divestments	40	40
Write-downs	0	0
Book value on 31-12-2013	205	205
Acquisition value on 31-12-2012	96	96
Acquisitions 2013	149	149
Accumulated depreciation	40	40
Accumulated write-downs	0	0
Book value on 31-12-2013	205	205

* Amounts in € thousands

2 TANGIBLE FIXED ASSETS

	Land	Buildings	Equipment and Inventory	Work in Progress	Assets not Used for the Primary Process	Total
Book value on 31-12-2012	10,371	135,388	30,082	49,266	21,996	247,103
Investments	6,561	58,208	14,466	-40,058	0	39,177
Decommissioning	0	0	0	0	0	0
Divestments*	646	887	917	0	0	2,450
Depreciation	238	11,763	9,574	0	0	21,575
Write-downs	0	0	0	0	0	0
Book value on 31-12-2013	16,048	180,946	34,057	9,208	21,996	262,255
Acquisition value on 31-12-2012	22,350	255,315	107,350	49,266	58,476	492,767
Acquisitions 2013	6,561	58,208	14,466	-40,058	0	39,177
Decommissioning	0	0	0	0	0	0
Acquisition value of divestments 2013	7,282	3,035	6,688	0	0	17,005
Acquisition value on 31-12-2013	21,629	310,488	115,128	9,208	58,476	514,929
Accumulated depreciation	5,581	116,158	81,071	0	35,052	237,862
Accumulated write-downs	0	13,384	0	0	1,428	14,812
Book value on 31-12-2013	16,048	180,946	34,057	9,208	21,996	262,255

* Divestments of which:

- Acquisition price	7,282	3,035	6,688	0	0	17,005
- Depreciation	6,636	2,148	5,771	0	0	14,555
Total divestments	646	887	917	0	0	2,450

* Amounts in € thousands

Wageningen University is carrying out an extensive new construction programme. In 2013, investments were made in Orion, the new education building, and in Helix, the new building for the Agro Technology and Food Sciences department. Also in 2013, Wageningen University acquired the land and shell of the Zodiac building at a competitive price from DLO Research Foundation. This acquisition concerns the land on which Wageningen University has constructed buildings for educational purposes, and the takeover of Zodiac itself involves the land and shell of the building, which were still DLO property. The renovation of this building had already been funded by Wageningen University. Furthermore, Orion was inaugurated for use in 2013.

Of the €21.6 million depreciation, €12.0 million relates to regular depreciation of buildings and infrastructure and €9.6 million to equipment and inventory.

Wageningen UR concluded an agreement regarding the sale of the Kortenoord complex with Bouwfonds MAB Ontwikkeling BV. The relevant assets have been delivered. The definitive selling price of the first subplan was established in 2011. The definitive selling price of the other subplans will be determined on the basis of the development planning for the land. Because Wageningen University is the economic owner of the assets, the assets are included in the balance sheet at a book value of €15.6 million. Deposits received for subplans 2 to 4 totalling €3.7 million (including interest) is included under short-term debt.

Wageningen University's real estate is insured for €463.0 million (reference date 1-6-2012). The value for the purposes of the Valuation of Immovable Property Act was set at €169.9 million (reference date 1-1-2013).

3 FINANCIAL FIXED ASSETS

	31-12-2013	31-12-2012
Participating interests in group companies	582	220
Other participating interests	32	24
Members' capital	154	141
Other receivables	0	0
Total financial fixed assets	768	385

* Amounts in € thousands

Breakdown of the participating interests in group companies item

Description	Book Value 31-12-2012	Investment/Di- vestment	Other Changes ¹⁾	Book Value 31-12-2013
Ceradis	125	0	249	374
Bioprodikt	95	-23	47	119
Nexus	0	0	0	0
CanIT	0	0	87	87
Total Group Companies	220	-23	385	582

¹⁾ The other changes are related to the appreciation of the participation in 2013

Breakdown of the other participating interests item

Description	Book Value 31-12-2012	Investment/Di- vestment	Other Changes	Book Value 31-12-2013
Green Dino BV	0	0	5	5
KLV Professional Match BV ²⁾	0	-3	3	0
ICG	20	0	0	20
Surfix BV	0	3	0	3
Other participating interests	4	0	0	4
Total other participating interests	24	0	8	32

²⁾ Other movements/changes are the result of 2013 holdings.

Specification of Members' Capital

Description	Book Value 31-12-2012	Increase	Decrease	Book Value 31-12-2013
Members' Capital Friesland Foods	119	12	0	131
Avebe	7	0	1	6
CSM/Cosun	15	2	0	17
Total of Members' Capital	141	14	1	154

* Amounts in € thousands

4 STOCKS/INVENTORY

	31-12-2013	31-12-2012
Trading stock	5	5
Livestock	44	46
Less: Provision for unmarketability	0	0
TOTAL STOCKS/INVENTORY	49	51

* Amounts in € thousands

5 RECEIVABLES AND PREPAYMENTS

	31-12-2013	31-12-2012
Payables	19,313	18,460
Accounts receivable from affiliated parties	0	0
Less provision for possible uncollectible receivables	-493	-790
Total accounts receivable	18,820	17,670
Projects in progress		
Cost of work carried out for third parties	346,965	338,025
Less: invoiced instalments	345,855	343,820
Third-party orders	1,110	-5,795
Less anticipated losses	-3,667	-3,811
Included under short-term debt	39,935	43,370
Total third-party orders	37,378	33,764
Advances	1,526	1,926
VAT to be received	2,067	2,446
Receivables from other affiliated parties	0	744
Receivables from students	2,244	1,575
Prepayments	6,574	6,198
Other	125	853
Total advances and prepayments	12,536	13,742
Total receivables and accruals	68,734	65,176

* Amounts in € thousands

The receivables from affiliated parties relate to the DLO Research Foundation.

6 LIQUID ASSETS

	31-12-2013	31-12-2012
Cash in hand	23	20
Bank (incl. balancing entries)	48,353	53,265
Deposits		
Total liquid assets	48,376	53,285

* Amounts in € thousands

Amounts* €1.0 million	Budget	Actual	Variance from Budget
Result	-5.0	2.2	7.2
Depreciation	23.5	21.6	-1.9
Decrease in provisions	-0.7	-0.6	0.1
Changes in inventories	0.0	0.0	0.0
Changes in current assets	1.9	-3.5	-5.4
Changes in current liabilities	-3.7	13.4	17.1
Income from participants	0.0	-0.4	-0.4
Cash flow from operational activities	16.0	32.7	16.7
Cash flow from investment activities	-46.9	-36.9	10.0
Cash flow from financing activities	-0.9	-0.7	0.2
Cash flow 2013	-31.8	-4.9	26.9
Liquidity on 1 January 2013	52.3	53.3	1.0
Liquidity on 31 December 2013	20.5	48.4	27.9

Operational Activities

The improvement in the current liabilities when compared to the budget is due to the receipt of unbudgeted work advances on projects.

Investment Activities

The actual cash flow from investment activities is €10.0 million below budget. This is the result of investments in furnishing Orion, equipment and IT infrastructure that were lower than budgeted.

7 INTERNAL CAPITAL

	Balance on 31-12-2012	Result	Other Changes	Balance on 31-12-2013
General reserve	146,340	2,063	0	148,403
<i>Appropriated reserves:</i>				
Innovation reserve	3,900	0	0	3,900
Projects to be carried out in future	3,381	156	0	3,537
Total internal capital	153,621	2,219	0	155,840

* Amount in € thousands

The earmarked reserve relates to the innovation fund of €3.9 million and the reserve for projects yet to be carried out of €3.5 million. €0.2 million was added to the latter reserve in 2013.

8 PROVISIONS

	Balance on 31-12-2012	Addition	Withdrawal	Release	Balance on 31-12-2013
Unemployment insurance obligations	8,671	3,725	2,381	352	9,663
Disability Insurance Act obligations	712	0	242	20	450
Other personnel provisions	2,279	556	260	0	2,575
Restructuring/reorganisation costs	5,681	868	1,774	576	4,199
Provisions, other	807	6	56	60	697
Total provisions	18,150	5,155	4,713	1,008	17,584

* Amount in € thousands

	31-12-2013	31-12-2012
Specification of the term of the provisions		
Short term (expires by no later than 31-12-2013)	4,693	8,272
Long term (expires between 31-12-2013 and 31-12-2017)	9,136	6,182
Long term (expires after 31-12-2017)	3,755	3,696
Total provisions	17,584	18,150

* Amount in € thousands

Unemployment Insurance Obligations

The provision for unemployment insurance obligations was established to cover the existing unemployment insurance obligations at balance sheet date and anticipated future expenditure relating to staff who have already left employment and staff employed with a temporary employment contract. €3,725,000 was added to the provision in 2013, and €352,000 was released. The increase in the provision relates to the expiry of PhD-candidate contracts in 2014.

Disability Insurance Act Obligations

The provision for Disability Insurance Act obligations was established to cover anticipated future Disability Insurance Act and Resumption of Work Partially Disabled Workers Act benefits. In 2009, Wageningen University decided to bear the risk associated with the Resumption of Work Partially Disabled Workers Act. A provision of €450,000 has been established for the current benefits.

Other Personnel Provisions

The other personnel provisions include a provision for future obligations regarding service anniversary bonuses.

Reorganisation Costs

The reorganisation cost provision has been established for anticipated costs relating to reorganisations implemented earlier. In 2013, additions were made to the provision for reorganisations already

implemented in view of the expenditure that is continuing for longer than had previously been expected, and an addition was also made in connection with the reorganisation of the Communication Services department.

Other Provisions

The other provisions are claims that third parties have addressed against Wageningen University.

9 LONG-TERM DEBT

	Balance on 31-12-2012	Increase in Debt	Decrease in Debt	Balance on 31-12-2013
Other long-term debt	15,698	0	230	15,468
Equalisation of long-term investment subsidies	4,260	0	524	3,736
Total long-term debt	19,958	0	754	19,204

Summary of long-term debt

Description	Total (k€)	Interest	Term	Accumulated repayment (k€)	Long term > 1 year (k€)	Short term < 1 year (k€)
ABN Amro Bank	15,000	4.9%	10 years	0	15,000	0
Rabobank Vallei en Rijn	2,000	4.4%	10 years	1,400	400	200
Rabobank Vallei en Rijn	300	4.4%	10 years	202	68	30
Total	17,300			1,602	15,468	230

All long-term debt has a remaining term of less than five years.

10 SHORT-TERM DEBT

	31-12-2013	31-12-2012
Advance payments from third parties	127,069	119,994
Debts to suppliers	11,899	12,042
Debts to suppliers of affiliated parties		
Taxation payable	10,040	8,050
Pensions payable	2,581	2,466
Payables to other affiliated parties	4,637	2,207
Payables to the Ministry of Economic Affairs	5,889	4,770
Deferred liabilities	8,904	9,248
Other	16,740	15,590
Total short-term debt	187,759	174,367

* Amounts in € thousands

Advance payments from third parties increased by €7.9 million in 2013 compared to 2012, in part due to deposits received on third party funding contracts.

The other short-term debt item primarily relates to the employees' accrued holiday allowances and leave.

Debts to other affiliated parties concern the DLO Research Foundation.

Obligations and rights not included in the balance sheet

Long-term financial obligations

List of obligations entered into relating to rental, operational lease and similar agreements:

Description	Total Obligations	Expiring in 2014	Expiring Between 2015 and 2018	Expiring After 2018
Investments	22,438	22,438		
Energy supplies	13,253	6,162	7,091	
Rental obligations	421	244	177	
Lease obligations	113	41	72	
Licenses	600	300	300	
Maintenance contracts	527	527		
Other	344	247	97	
Total	37,696	29,959	7,737	

* Amounts in € thousands

Within the Strategic Building Plan, Wageningen University received bank guarantees from third parties totalling €3.5 million.

Wageningen University issued bank guarantees on Restaurant van de Toekomst Foundation's loan totalling €2.3 million.

Interest Rate Instruments

The following interest rate instruments were acquired:

Instrument	Volume in Millions	Starting Date	Finishing Date
Interest rate swap	10.0	03-01-2005	02-01-2017
Interest rate swap	7.0	03-01-2005	04-01-2016

The value of the swaps on 31-12-2013 was -/- €2.3 million. The swaps are intended to hedge interest risks of the long-term loan of €15 million. The portion of the swap that is not effective is taken as a loss for the preceding year. The €87,000 decrease in the negative value of the ineffective portion of the swaps is included as income in the 2013 results.

Affiliated Parties

Wageningen University has the following participating interests, held either directly or indirectly via Wageningen Universiteit Holding BV:

	Registered Office	Activity Code	Internal Capital 31-12-2013	Actual 2013	Article 2:403 of the Netherlands Civil Code	Participating Interest in 2013	Consolidation
Wageningen Universiteit Holding BV	Wageningen	4	-36	395	Y	100%	100%
CAN-iT BV ¹⁾	Wageningen	4	259	-62	N	35%	0%
Ceradis BV ¹⁾	Wageningen	4	2,843	-1,474	N	24%	0%
Bio Prodict BV ¹⁾		4	480	196	N	25%	0%
Green Dino BV ¹⁾	Wageningen	4	42	3	N	11%	0%
Surfix BV ¹⁾	Wageningen	4	-72	-11	N	13%	0%
KLV Professional Match BV	Wageningen	4	Not available	Not available	N	5%	0%
ISRIC	Wageningen	2	517	92		100%	
Restaurant van de Toekomst Foundation	Wageningen	2	-29	18		100%	

* Amounts in € thousands

¹⁾ Internal capital on 31-12-2012 and result for 2012

The annual accounts of Wageningen Universiteit Holding BV, the ISRIC Foundation and the Restaurant van de Toekomst Foundation are consolidated in these annual accounts.

Pursuant to its terms of reference, Wageningen University takes part in a number of foundations and appoints or elects one or more members of the board to these foundations or is involved in these foundations in some other manner. Consolidation of the foundations that satisfy the substantial interest criteria would not have had a material effect on Wageningen University's result or balance sheet total.

The DLO Research Foundation and Wageningen University form the Wageningen UR alliance. The central staff departments and Facilities and Services were merged within the scope of this alliance. The units' individual costs are charged to the participants in Wageningen UR in proportion to their use.

Notes to the Profit and Loss Statement

11 INCOME

	Actual 2013	Actual 2012
DIRECT GOVERNMENT FUNDING		
Direct government funding, Ministry of Economic Affairs	166,532	164,253
Other subsidies, Ministry of Economic Affairs	2,259	1,749
TOTAL DIRECT GOVERNMENT FUNDING	168,791	166,002
OTHER CONTRIBUTIONS AND SUBSIDIES		
	115	57
TUITION AND COURSE FEES		
Tuition and examination fees	23,122	19,218
Course fees	1,779	1,762
TOTAL TUITION AND COURSE FEES	24,901	20,980
INCOME FROM WORK FOR THIRD PARTIES		
Revenue from work for third parties	102,038	106,198
Movement in work in progress	7,038	-716
TOTAL INCOME FROM WORK FOR THIRD PARTIES	109,076	105,482
OTHER INCOME		
Sales and use of facilities	571	463
Rental income	4,593	4,577
Secondments	507	477
Sale of land and buildings	287	354
Other income	14,073	16,795
TOTAL OTHER INCOME	20,031	22,666
TOTAL INCOME	322,914	315,187

* Amounts in € thousands

Income increased in 2013. Direct government funding from the Ministry of Economic Affairs increased by €2.3 million to €166.5 million through funds granted for performance agreements made with the Ministry (€+3.0 million), the discount involved with the generic portion of the measure against the extended duration of study (€-2.8 million), and an increase in the funds relating the variable funding parameters (€2.1 million). This last component is made up of an increase in the Enrolments component (ca. €3.4 million) and a decrease in the Degrees (ca. €-0.5 million) and PhDs (ca. €-0.8 million) components. The mentioned changes in the Enrolments and Degrees components also includes the (€+1.6 million) effect from the budgetary agreement signed between the government and opposition parties in October 2013.

Income from work for third parties rose 3% to €109.1 million. This income consists of research funding, which grew 1% to €24.3 million, and contracted research, which increased 4% to €84.8 million. Turnover increased for all departments, as well as for the business community, EU, foreign governments and public sector client groups.

Tuition fees increased compared to 2012 due to the increased number of students.

Appendix 3 contains a specification of the work commissioned by third parties by type of financier and type of turnover.

The other income includes costs passed on to the Van Hall Larenstein University of Applied Sciences (€3.4 million) and the Green Knowledge Cooperative (€1.9 million), direct proceeds from the service labs (€1.0 million) and proceeds from the Sport cards (€0.6 million).

EXPENDITURES

12 PERSONNEL COSTS

	Actual 2013	Actual 2012
Gross wages and salaries	174,806	167,885
Temporary employees and contracted personnel	6,877	5,991
Other personnel costs	5,251	5,191
Addition to provision for unemployment insurance obligations	3,373	2,357
Addition to provision for Disability Insurance Act obligations	-19	8
Addition to other personnel provisions	557	186
Total personnel costs	190,845	181,618

* Amounts in € thousands

The gross wages and salaries item includes pension contributions totalling €20.7 million, social security charges totalling €6.4 million and the employer contribution to the national Health Insurance premium of €8.4 million. The staffing level increased from 2,640 FTE to 2,695 FTE in 2013. The average payroll total per FTE increased by 2.6%, 1.3% of which was due to an increase in pension contributions and 1.3% through CAO adjustments.

In 2013, Wageningen University expended €0.4 million (2012: €0.4 million) on salary costs and reimbursements for the members of the Executive Board and €35,000 (2012: €30,000) for members of the Supervisory Board. The members of the Executive Board also form the Executive Board of the DLO Research Foundation. A further explanation of the salary costs of the Executive Board and Supervisory Board is enclosed in Section 3.3.

The members of the Supervisory Board also form the Supervisory Board of the DLO Research Foundation.

13 DEPRECIATION

	Actual 2013	Actual 2012
Tangible fixed assets	21,615	19,803
Write-downs	0	3,603
Total depreciation	21,615	23,406

* Amount in € thousands

The increase in depreciation expenditures is due to the inauguration of the Orion building on 1 July 2013.

14 ACCOMMODATION EXPENDITURE

	Actual 2013	Actual 2012
Rent	9,660	9,349
Insurance	260	298
Maintenance	4,832	3,840
Utilities (including water)	3,768	5,435
Cleaning costs	2,510	2,352
Levies	1,021	860
Other accommodation costs	2,700	3,527
Total accommodation costs	24,751	25,661

* Amount in € thousands

A number of Wageningen University's chair groups are accommodated in DLO buildings: Wageningen University paid €9.7 million in rent in 2013 for the use of part of these buildings.

15 GENERAL COSTS

	Actual 2013	Actual 2012
Other equipment costs	8,192	8,562
Other general costs	30,325	26,262
<hr/>		
Additions to the provisions:		
Reorganisation costs	291	319
Product and/or contractual risks	0	0
Provisions, other	-54	303
Total addition to general provisions	237	622
Total general costs	38,754	35,446

* Amount in € thousands

The other general costs included office expenses (€3.6 million), travelling and accommodation expenses (€8.1 million), representation costs, PR activities, and student recruitment (€1.6 million), literature supplies (€4.2 million), non-recoverable VAT (€8.9 million) and catering costs (€1.4 million).

The other general costs item included the following auditor's costs:

A Audit of the annual accounts	€66,000
B Other auditing activities	€155,000
C Advisory work	€36,000

16 SPECIFIC COSTS

	Actual 2013	Actual 2012
Specific costs	14,703	14,334
Services provided by third parties	21,866	20,485
Contributions and subsidies	8,715	8,956
Total specific costs	45,284	43,775

* Amount in € thousands

17 FINANCIAL INCOME AND EXPENDITURES

	Actual 2013	Actual 2012
Financial income	1,058	1,103
Financial expenditures	-900	-1,223
Total financial income and expenditures	158	-120

* Amount in € thousands

The financial income relates to the interest received on the cash at bank in the financial year.

The financial expenditure relates, in particular, to the long-term debt to ABN Amro.

18 RESULT FROM PARTICIPATING INTERESTS

	Actual 2013	Actual 2012
Bio Product BV	392	30
Other participating interests	4	6
Total result from participating interests	396	36

* Amount in € thousands

Separate Financial Statements

SEPARATE BALANCE SHEET

	31-12-2013	31-12-2012
ASSETS		
FIXED ASSETS		
Intangible fixed assets	205	96
Tangible fixed assets	261,924	247,092
Financial fixed assets	121	-287
Total fixed assets	262,250	246,901
CURRENT ASSETS		
Stocks	48	51
Receivables and prepayments	70,449	63,880
Cash at bank and in hand	47,684	52,245
Total current assets	118,181	116,176
TOTAL ASSETS	380,431	363,077
LIABILITIES		
INTERNAL CAPITAL	155,321	153,132
PROVISIONS	17,431	17,967
LONG-TERM DEBT	18,736	19,260
SHORT-TERM DEBT	188,943	172,718
TOTAL LIABILITIES	380,431	363,077

* Amount in € thousands

The separate balance sheet does not incorporate ISRIC information, Restaurant van de Toekomst information or WU Holding BV information. This balance sheet incorporates Wageningen University's receivables from ISRIC and WU Holding BV. The internal capital varies from the internal capital included in the consolidated balance sheet by an amount totalling €520,000. This variance relates to ISRIC (€547,000) and Restaurant van de Toekomst (€-27,000).

Obligations not included in the balance sheet are equal to those in the consolidated account.

SEPARATE PROFIT AND LOSS STATEMENT

	Actual 2013	Actual 2012
INCOME		
Direct government funding, Ministry of Economic Affairs	167,618	164,785
Tuition, course and examination fees	24,901	20,980
Income from work for third parties	108,341	104,741
Other income	19,934	22,571
Total income	320,794	313,077
EXPENDITURES		
Personnel costs	189,494	180,255
Depreciation	21,605	23,403
Housing costs	24,508	25,433
General costs	38,471	35,231
Specific costs	45,081	43,572
Total expenditures	319,159	307,894
OPERATING RESULT	1,635	5,183
Financial income and expenditures	155	-132
RESULT FROM ORDINARY ACTIVITIES BEFORE TAX	1,790	5,051
Taxation on ordinary activities	0	0
Result from participating interests	396	36
RESULT FROM ORDINARY ACTIVITIES AFTER TAX	2,186	5,087
Third-party share	0	0
Exceptional income and expenditure	0	0
NET RESULT	2,186	5,087

* Amount in € thousands

The €167.6 million direct government funding from the Ministry of Economic Affairs does not include the €1.3 million direct government funding from ISRIC. In 2012, WU Holding BV recorded a result of €396,000, ISRIC, €30,000 and the Restaurant van de Toekomst Foundation, €1,000.

Notes to the Separate Annual Accounts

Given the relatively minor deviations of the financial data between the company annual accounts and the consolidated annual accounts of Wageningen University as of 31 December 2013, notes on the company balance sheet and profit and loss account can be found as part of the notes on the consolidated balance sheet and profit and loss account.

FINANCIAL FIXED ASSETS

	31-12-2013	31-12-2012
Participating interests in group companies	-37	-432
Members' capital	154	141
Other receivables	4	4
Total financial fixed assets	121	-287

* Amount in € thousands

Breakdown of the participating interests in group companies item

Description	Book Value 31-12-2012	Investment/ Divestment	Other Changes ¹⁾	Book Value 31-12-2013
WU Holding BV	-432	0	395	-37
Total group companies	-432	0	395	-37

¹⁾ The other changes are related to the appreciation of the participation in 2013

3.1.2 Supplementary Information

Post Balance Sheet Events

There were no post balance sheet events that gave rise to the adjustment of or notification in the annual accounts.

Processing of results

The 2013 result has been added to the internal capital.

Result appropriation	
General reserve	2,063
Reserve appropriation for Projects to be carried out in future.	156
Total internal capital	2,219

Remuneration of Directors and Supervisors

The Wageningen University Executive Board and Supervisory Board also respectively form the Executive Board and Supervisory Board for the DLO Research Foundation. Wageningen University has therefore chosen to include entries based on the 'Wet Normering Topinkomens' (WNT – law for standardisation of top incomes) in a joint overview in the annual report, directly following the annual accounts of Wageningen University and the DLO Research Foundation. See Section 3.3.

Independent auditor's report

Report on the financial statements

We have audited the accompanying financial statements 2013 of Wageningen University, Wageningen (pages 60 to 83, page 87, and pages 121 to 124), which comprise the consolidated and company balance sheet as of December 31, 2013, the consolidated and company profit and loss account for the year then ended and the notes, comprising a summary of the accounting policies and other explanatory information.

Management's responsibility

The Wageningen University Management is responsible for the preparation and fair presentation of these financial statements, in accordance with both the 'Regeling jaarverslaggeving onderwijs' (Annual report regulations for education) and the 'Beleidsregels toepassing Wet normering bezoldiging topfunctionarissen publieke en semipublieke sector (WNT)' (Policy for the application of the WNT – law for the standardisation of remuneration of executives in the public and semi-public sector), as well as for the preparation of the annual report, also in accordance with the former.

Management is also responsible for financial accuracy of the income, expenditures and changes in balance sheet items. This means that these amounts should be in accordance with appropriate rules and regulations. Furthermore, management is responsible for such internal control as it deems necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to draw a conclusion on these financial statements based on our audit as meant in section 2.9, paragraph 3 of 'Wet op het hoger onderwijs en wetenschappelijk onderzoek'. We conducted our audit in accordance with Dutch law, including the Dutch Standards on Auditing, 'Onderwijscontroleprotocol OCW/EZ 2013', and the 'Beleidsregels toepassing WNT', excluding the 'Controleprotocol WNT' (WNT audit protocol). This requires that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the

assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

In making those risk assessments, the auditor considers internal control relevant to Wageningen University's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Wageningen University's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the evidence we have obtained during this audit is sufficient and appropriate to provide a basis for our conclusion regarding this audit.

Opinion with respect to the financial statements

In our opinion, the financial statements give a true and fair view of the financial position of Wageningen University as at December 31, 2013 and of its result for the year then ended, in accordance with the 'Regeling jaarverslaggeving onderwijs' and 'Beleidsregels toepassing WNT'.

Furthermore, we are of the opinion that the income, expenditures, and movements in balance sheet items for 2013 meet the requirements of financial accuracy in all relevant material respects. This means that the amounts are in accordance with applicable rules and regulations, as mentioned in section 2.3.1 of 'Referentiekader van het onderwijscontroleprotocol OCW/EZ 2013'.

Report on other legal requirements

Pursuant to the legal requirements under Section 2:393 sub 5 of e and f of the Dutch Civil Code, we have no deficiencies to report as a result of our examination whether the management board report, to the extent we can assess, has been prepared in accordance with Part 9 of Book 2 of this Code, and whether the information as required under Section 2:392 sub 1 at b-h has been annexed. Further we report that the annual report, to the extent we can assess, is consistent with applicable rules and regulations concerning financial statements as required by Section 2:391 sub 4 of the Dutch Civil Code. Finally, we report that the annual report complies with the provisions of the relevant laws and regulations, as listed in Section 2.2.5 of 'Jaarverslag van het onderwijscontroleprotocol OCW/EZ 2013.'

Arnhem, 26 May 2014

Ernst & Young Accountants LLP

w.g. F. de Bruijn RA

3.1.3 Appendices

Appendix 1 Clarifications

Outsourcing of one or more Components of CROHO Registered Study Programme(s) to a Private Organisation (+ costs)

Wageningen University does not outsource activities in the sense referred to above. Any outside expertise contracted for teaching (for example, as a consequence of the earlier 'division of duties and concentration' operations) is contracted from sister higher education institutions and not from private institutions.

Customised Programmes for Companies/Organisations

Wageningen University does not provide any customised programmes for companies and/or organisations in the form of CROHO registered courses leading to a certificate. Customisation in the form of post-initial courses is provided under the Wageningen UR umbrella by the Centre for Development and Innovation (CDI) and Wageningen Academy (WA).

Personnel Registered for Initial Study Programmes

Once again, in 2013 Wageningen University had a large number of students who were simultaneously appointed members of staff of the university or members of staff who were also enrolled as students. These persons include student assistants and students with a part-time job for a limited number of hours.

None of these 'staff students' are following one of the university's initial study programmes within the scope of the education and training of WU personnel. Consequently, the university has not paid the tuition fees for any member of staff.

Allocation of Direct Government Funding to Private Activities

Wageningen University allocates a small portion of the direct government funding to the following private activities:

- Post-initial education relating to establishing new study programmes and transferring knowledge to society;
- Student facilities such as sports facilities and training activities;
- Student accommodation for international M.Sc. students. Although the provision of student accommodation is not one of the university's primary duties, the acute accommodation needs nevertheless resulted in the Executive Board's 2009 decision to invest in temporary accommodation for international students. The Supervisory Board agreed to this, in light of the state of Wageningen's housing market, as it particularly relates to students. Housing is rented at fair market value prices. The objective is to achieve break-even operations with these investments. No new investments were made in 2013.

In 2012, Wageningen University did not make any investments in spin-outs.

Appendix 2 Staffing Position (FTE)

Average Staffing Position

	2013	2012
FACULTY		
Academic staff:		
Professor	100.9	97.5
Associate professor	154.6	146.4
Assistant professor	273.8	280.8
Researchers	280.2	275.9
Lecturers and other academic staff	54.4	50.0
PhD candidates	714.6	704.8
TOTAL ACADEMIC STAFF	1,578.5	1,555.4
Support and administrative staff:		
Job grade 13 and above	13.3	16.4
Job grade 9 to 12	221.2	215.4
Lower than job grade 9	344.2	356.8
TOTAL SUPPORT AND ADMINISTRATIVE STAFF	578.7	588.6
TOTAL FACULTY	2,157.2	2,144.0
GENERAL SERVICES		
Job grade 13 and above	44.3	44.8
Job grade 9 to 12	218.0	213.4
Lower than job grade 9	210.5	205.0
TOTAL GENERAL SERVICES	472.8	463.2
TOTAL number of staff with a Wageningen University contract	2,630.0	2,607.2
On-charged staff with a DLO contract	65.2	32.3
Total staffing position	2,695.2	2,639.5

Appendix 3 Work Commissioned by Third Parties by Type of Financier and Turnover

Specification of Proceeds by Client

	Actual 2013	Actual 2012
Research funding	24,257	23,949
Government	8,534	9,712
Other Dutch government agencies	20,089	20,986
Business community	18,879	14,067
European Union	21,566	18,611
Foreign government and public sector	4,135	2,665
Collection-box funds	839	618
Wageningen University		
DLO Research Foundation	6,453	5,101
Other	4,324	9,773
Total proceeds by client	109,076	105,482

* Amount in € thousands

Appendix 4 Target Funding and Deferred Liabilities to the Ministry of Economic Affairs

Project Description	Obligation	Awarded Amount	Balance 31-12-2012	Received t/m 2013	Expenditure 2013	Expenditure Incl. 2013	Balance 31-12-2013
G2-A Target funding expiring on 31-12-2013							
Introducing educational minors (OC&W)	804A0-27081 date 11-11-2009	136,906	5,745	136,906	5,745	136,906	0
Academics in the classroom	1300006625 date 13/12/2010	650,000	0	650,000	130,000	650,000	0
International training courses 2013	1300013582 date 26/02/2013	840,000	0	840,000	840,000	840,000	0
In search of excellence...	1300003505 date 29/10/2009	100,000	80,000	80,000	100,000	100,000	-20,000
Quality Impulse 2009-2012	1300003596 date 13/11/2009	1,925,000	595,148	1,925,000	814,133	1,493,985	431,015
Total target funding expiring by 31-13-2013		3,651,906	680,893	3,631,906	1,889,878	3,220,891	411,015
G2-B Ongoing until the next year							
Center for Biobased Economy	1300006644 date 15/12/2010	5,000,000	1,925,891	3,391,036	1,280,804	1,745,949	1,645,087
International training courses 2014	1300013583 date 26/02/2013	840,000	0	840,000	0	0	840,000
'Begeleiding startende leraren' (OC&W) (Guidance for new teachers)	804A0-46197 date 18/12/2013		0	0	250,000	0	250,000
Total ongoing until the next year		5,840,000	1,925,891	4,481,036	1,280,804	1,745,949	2,735,087
Deferred liabilities direct government funding letter							
Learning in practice 2010 – 2013		1,674,800	765,582	1,674,800	164,621	517,239	1,157,561
'Praktijkleren en groene plus' (Learning in practice and green plus)		150,960	0	150,960	0	0	150,960
Sector Physics and Chemistry 2012		195,000	195,000	195,000	195,000	195,000	0
Sector Physics and Chemistry 2013		195,000	0	195,000	0	0	195,000
WURKS 2011		735,000	548,123	735,000	548,123	735,000	0
WURKS 2012		734,712	734,712	734,712	254,457	254,457	480,255
WURKS 2013		739,262	0	739,262	0	0	739,262
Total deferred liabilities		4,424,734	2,243,417	4,424,734	1,162,201	1,701,696	2,723,038
Total included under Ministry of Economic Affairs subsidies		13,916,640	4,850,200	12,537,676	4,332,882	6,668,536	5,869,140

Connection between Expenditures and Annual Accounts

	Actual 2013
Wageningen University expenditures	2,258,682
CDI expenditures (included in DLO annual accounts)	940,000
Paid by other organisations	1,134,200
Total expenditures	4,332,882

3.2 DLO Research Foundation Financial Report

3.2.1 DLO Financial Statement

Result Developments

The DLO Research Foundation recorded a negative net result of €3.4 million in 2013, €9.6 million lower than the net result for 2012 (€6.2 million).

The DLO Research Foundation's result for 2012 is comprised of the following:

	2013	2012
Institutes	€4.6 million	€3.2 million
Result on housing and internal WW/BW premiums including cost of capital	€7.4 million	€6.9 million
Executive Board/Staff departments/Facilities and Services:		
Non-recurrent	€-6.4 million	€-4.8 million
Operational	€0.2 million	€0.9 million
Net result, DLO Research Foundation	€-3.4 million	€6.2 million

The result of the institutes includes a number of non-recurrent components with a total negative effect of €-5.0 million:

- Write-down of fixed assets €-2.2 million
- Changes in provisions in the context of project losses €-2.8 million

Revised interpretations regarding (EU) subsidy regulations have given rise to discussions with subsidy providers. Provisions have been made in the 2013 annual accounts for the potential risks arising from the progression of these discussions. During the preparation of the 2013 accounts, the DLO Research Foundation made estimates on contributions for ongoing projects that may have to be repaid. For projects that were already concluded and settled with subsidy providers, no reliable estimates can presently be made for repayment obligations, and as such, no provisions were made for these in the 2013 accounts.

Excluding these non-recurrent expenses, the profits of the institutes has also dropped considerably below the 2012 level.

The 2013 result contains a number of non-recurrent components, with a total negative effect of €-6.4 million:

- Book profit on the sale of fixed assets €3.9 million
- Write-downs on fixed assets €-4.3 million
- Provision changes €-6.0 million

Turnover of €333.7 million was generated in 2013. The DLO Research Foundation's largest client is the Ministry of Economic Affairs, which generates approximately 43% of total turnover (51% of research turnover). Total turnover in 2012 was €343.4 million. This shows a decrease of the total turnover in 2013 compared to 2012 of €9.7 million. The turnover resulting from the Ministry of Economic Affairs through programme research or additional orders shows a decrease of €4.3 million, i.e. -3%. The remaining turnover dropped in 2013 by €10.1 million (-7%), which is mainly due to the partial loss of the turnover from commodities and product boards.

In comparison with 2012, personnel expenses decreased by €5.3 million to €187.2 million. This decrease is caused by a lower staffing position (122 FTE) and partially offset by a 3.1% increase in the average salary cost per FTE. This rise in salary costs is 1.0% due to the CAO increase and 1.8% to increased employer contribution costs (pensions and social costs).

Balance Developments

At the end of 2013, liquidity decreased by €5.5 million compared to the 2012 level of €82.9 million, reaching a level of €77.4 million. Factors that explain this decrease are as follows:

- Net result €-3.4 million

• Change in real estate (balance of investments, divestments and depreciation)	€12.0 million
• Change in provisions	€2.5 million
• Change in long-term debt and receivables	€-7.5 million
• Development of working capital	€-9.1 million

The change in real estate amounts to €12.0 million and comprises €21.8 million of building and inventory depreciation and €6.0 million of write-downs. In contrast, capital expenditures (including participating interests and members' capital) amount to €-20.7 million and real estate sales amount to €+4.9 million.

Despite the negative result, solvency rose to 51.8%. In 2012, solvency was 51.3%.

Changes in the Legal Structure and Capital Stake

In 2013, a number of changes occurred in the group:

- The capital stake in Pepscan Systems BV declined was diluted from 25% to 10%.
- The capital stake in NSure Holding BV declined from 14% to 13% through the sale of shares.
- On 29 March 2013, Calendula oil BV declared bankruptcy.

Prospects for 2014

The DLO Research Foundation has budgeted a net result of €-2.0 million for 2014, meaning a negative margin of 0.6%.

The result from ordinary activities (excluding non-recurrent result) amounts to €7.3 million (in which case the margin is 2.2%). The 2011-2014 Strategic Plan anticipates a structural margin of 3% for ordinary activities. Despite the continuing turbulence resulting from the credit crisis and the arising spending cuts (in particular government cuts), the normalised result is approaching the desired level.

Transition costs of approximately €4.4 million will occur again in 2014, which must be made to solve the current personnel drain and mismatch due to the changing market needs that exist in parts of the employee pool. This relates to costs for creating mobility ('werkenderwijs aanpassen') and costs for potential redundancy arrangements. In addition, a number of expected impairments (€2.6 million) are estimated for 2014 as a result of the possible sale of a number of business premises. A portion of this (€1.6 million) is tied to the final decision to phase out Edelhertweg and to move CVI (a component of the Animal Sciences Group) to Houtribweg.

The expected turnover for 2014 is €330.2 million, a slight decrease compared to 2013 results, revealing a shift in source groups for turnover. The turnover from contract research is expected to increase by €8.8 million, while other incomes will decrease by €12.2 million.

Within the contract research turnover, the turnover from the Ministry of Economic Affairs will decrease by €11 million, while turnover from the business community (€10 million), the European Union (€4 million) and other international organisations (€5 million) will greatly increase.

In 2014, €15.2 million will be invested in buildings and land. The regular investments amount to €9.9 million, including animal care areas on Houtribweg, power cables and IT Wageningen Campus, the renovation of the IMARES main building, the renovation of the Facilities and Services temporary accommodation building and major maintenance. In addition, knowledge units will invest €4.8 million, primarily in equipment and building design.

Despite these planned investments, it is expected that liquid assets will remain stable at approximately €80 million.

The budget for 2014 estimates that the solvency will improve by 1% compared to 2013, and will reach a level of 53%.

Consolidated Balance Sheet

After the allocation of the net result

	31-12-2013	31-12-2012
ASSETS		
FIXED ASSETS		
1 Intangible fixed assets	250	220
2 Tangible fixed assets	316,267	328,224
3 Financial fixed assets	60,639	64,656
Total fixed assets	377,156	393,100
CURRENT ASSETS		
4 Stocks	3,543	3,499
5 Receivables and prepayments	106,001	96,034
6 Liquid assets	77,381	82,868
Total current assets	186,925	182,401
TOTAL ASSETS	564,081	575,501
LIABILITIES		
INTERNAL CAPITAL		
Statutory reserves	250	220
Other reserves	291,808	295,220
INTERNAL CAPITAL	292,058	295,440
PROVISIONS	23,916	21,396
LONG-TERM DEBT	95,287	106,750
SHORT-TERM DEBT	152,820	151,915
TOTAL LIABILITIES	564,081	575,501

* Amounts in € thousands

Consolidated Profit and Loss Statement

	Actual 2013	Actual 2012
11 INCOME	333,672	343,373
EXPENDITURE		
12 Personnel costs	187,186	192,487
13 General costs	84,143	76,736
14 Specific costs	61,543	63,450
Total expenditure	332,872	332,673
Other income and expenditures	0	0
OPERATING RESULT		
15 Financial income and expenditure	800	10,7
	-4,143	-4,113
RESULT FROM ORDINARY ACTIVITIES BEFORE TAX	-3,146,343	6,587
16 Result from ordinary activities	-39	-312
17 Result from participating interests	0	-67
RESULT FROM ORDINARY ACTIVITIES AFTER TAX	-3,185,382	6,208
Third-party share	0	0
Extraordinary income and expenditure	0	0
NET RESULT	-3,382	6,208

* Amounts in € thousands

Consolidated Cash Flow Statement

	Actual 2013	Actual 2012
OPERATIONAL ACTIVITIES		
Net result	-3,382	6,208
Depreciation and write-downs	27,815	26,175
	24,433	32,383
Change in provisions	2,520	-1,879
Change in stock	-44	330
Change in receivables	-9,967	21,510
Change in short-term debt	905	-1,911
Result from non-consolidated participating interests	-1	68
	-6,587	18,118
Cash flow from operational activities	17,846	50,501
INVESTMENT ACTIVITIES		
Investments in intangible assets	-250	-248
Investments in buildings and sites (incl. WU)	-16,692	-24,242
Investments in other tangible assets	-3,878	-3,403
Investments in participating interests and members' capital	74	-176
Divestments of fixed assets	4,932	960
Cash flow from investment activities	-15,814	-28,819
FINANCING ACTIVITIES		
Change in long-term receivables, Ministry of Economic Affairs	3,944	3,944
Change in long-term debt, Ministry of Economic Affairs	-5,385	-5,385
Change in other long-term debt	-6,078	-3,265
Decrease in lease obligations	0	-146
Change in internal capital	0	0
Change in third party share	0	0
Cash flow from financing activities	-7,519	-4,852
CASH FLOW	-5,487	16,830
CHANGE IN LIQUID ASSETS		
Balance of liquid assets on 1 January	82,868	66,038
Balance of liquid assets on 31 December	77,381	82,868
Change in liquid assets	-5,487	16,830

* Amounts in € thousands

Principles of Valuation

The annual accounts were prepared on 10 April 2014 and adopted by the Executive Board on 19 May 2014. The Supervisory Board approved the annual accounts on 26 May 2014.

General

The figures for the previous financial year are in accordance with the figures in the annual accounts of the relevant year. Variances may arise as a result of corrections, shifts between items or changes in the rounding-off method. Variances of relevant significance are indicated in the annual accounts.

General accounting principles for the preparation of the annual accounts

The DLO Research Foundation, the DLO Holding BV and a number of (smaller) subsidiaries are grouped together. Staff are employed by the DLO Research Foundation (or in some cases by Wageningen University) and are allocated, on the basis of the on-charged actual wage costs, to the

various operating companies. The DLO Research Foundation owns the real estate used by the operating companies pursuant to contracts for use.

The annual accounts are prepared according to the historical cost model. Unless otherwise stated, assets and liabilities are included at nominal value.

Monetary assets and liabilities in foreign currencies are converted at the exchange rate on the balance sheet date.

Exchange rate differences are included in the profit and loss statement. Revenues and expenses in foreign currencies are included in the profit and loss statement at the exchange rate on the date of settlement.

The annual accounts are prepared pursuant to the Netherlands Civil Code, Book 2, Title 9, and the accounting standards issued by the Dutch Accounting Standards Board.

Use of estimates

The preparation of the annual accounts demands that the board draw conclusions and makes estimates and motivations that affect the accounting principles and reported value of fixed assets and obligations, as well as of income and expenditures. The actual outcome deviates from these estimates. The estimates and underlying motivations are continually evaluated. Adjustments to estimates are implemented in the period during which the adjustment is made as well as following periods affected by this adjustment. The principal items subject to estimates are:

- Valuation and life span of fixed assets
- Provision of receivables and projects
- Provisions
- Claims

Consolidation circle

The consolidation incorporates the annual accounts of the institution, its group companies and other organisations over which the institution exercises dominant control (pursuant to the actual situation) or central management. The group companies are legal entities directly or indirectly controlled by the institution given that the institution possesses the majority of the voting rights or can control the financial and operational activities in some other manner. Also taken into account are potential voting rights that can be exercised directly on the balance sheet date.

The annual accounts of group companies and other legal entities controlled or centrally managed by the institution are fully included in the consolidation. Third party shares with respect to internal capital and the group result are reported separately.

The annual accounts of the following companies are consolidated in full in the consolidated accounts.

	Shareholder	Registered Office	% Year-end 2012	Change	% Year-end 2013
Agri New ventures BV	WBG	Wageningen	100%	–	100%
Calendula Oil BV: bankrupt on 29 March 2013	WBG	Wageningen	56%	-56%	–
DLO Holding BV	DLO	Wageningen	100%	–	100%
Exploitatiemaatschappij Windmolenparken	WBG	Wageningen	100%	–	100%
Lelystad BV					
ID-Lelystad BV	Holding	Wageningen	100%	–	100%
Lelystad Biologicals BV	Holding	Wageningen	100%	–	100%
Wageningen Business Generator BV	Holding	Wageningen	100%	–	100%
Windmolenpark Neushoornvocht BV	WBG	Wageningen	100%	–	100%
Windmolenpark Mammoethvocht BV	WBG	Wageningen	100%	–	100%

Participating interests are valued at acquisition cost or net asset value (NAV).

	Shareholder	Registered Office	% Year-end 2012	Change	% Year-end 2013
At acquisition cost:					
Bfactory BV	WBG	Wageningen	17%	–	17%
Isolife BV	WBG	Wageningen	5%	–	5%
Telemetronics Biometry BV	WBG	Heteren	4%	–	4%
Wageningen Science & Technology Consulting Services Ltd.	Holding	Beijing	100%	–	100%
At net asset value:					
CoVaccine BV	WBG	Lelystad	25%	–	25%
Fresh Forward Holding BV	WBG	Wageningen	49%	–	49%
Knowhouse BV	WBG	Horst	30%	–	30%
Nsure Holding BV	WBG	Wageningen	13%	–	13%
Oostwaardhoeve Beheer BV	WBG	Wageningen	50%	–	50%
Pepscan Systems BV	WBG	Lelystad	18%	–8%	10%
VOF Oostwaardhoeve	WBG	Slootdorp	50%	–	50%

ACCOUNTING POLICIES FOR THE VALUATION OF ASSETS AND LIABILITIES

Intangible Fixed Assets

Development costs, patents and licences, software, goodwill and production rights are not capitalised unless they are purchased from third parties or the production costs can be reliably established. In addition, the intangible fixed asset must be capable of generating future economic benefits. Intangible fixed assets are valued at acquisition or production cost. Amortisation is applied in proportion to the realisation of the forecast revenue in five years. When a reliable determination of revenue realisation is not possible, the straight line method is used. Pursuant to statutory obligations, a statutory reserve is maintained for the capitalised amount of development costs. Write-downs or write-offs due to a permanent decline in value, divestment, loss or decommissioning of an asset are reported separately.

Tangible Fixed Assets

Tangible fixed assets are valued at acquisition price or production cost minus accumulated depreciation. Depreciation is applied using the straight line method on the basis of the estimated useful life and the residual value. Depreciation is proportionally applied in purchase year.

Tangible fixed assets under construction or on order are valued at acquisition price or for the amount that has already been invoiced to the company by third parties. Investments valuing less than €5,000 are charged directly to the profit and loss statement.

The depreciation of the various groups of items is as follows:

Component	Depreciation
Land/Work in progress	0 %
Land layout and infrastructure	60 years linear
Buildings	
Shell	60 years linear
Fittings	30 years linear
Built-in equipment/furnishing of buildings	15 years linear
Greenhouses, sheds, sundry buildings/structures	15 years linear
Machinery and equipment:	
Office furniture/plant and machines/inventory of restaurant facilities/fibre optic network/other machinery and equipment	10 years linear
Laboratory equipment/audiovisual equipment/vehicles/PR and information material	5 years linear
ICT equipment including software (network hardware)	5 years linear
ICT equipment including software (other hardware)	3 years linear

However, an exception is made for buildings and equipment that, pursuant to financial provider requirements, are immediately charged in full. The full cost of these fixed assets is included in the year of purchase.

Write-downs or write-offs due to a permanent decline in value, divestment, loss or decommissioning of an asset are reported separately. An assessment is made on balance sheet date to review whether there are indications that a fixed asset can be subject to impairment. Should there be any such indications, then the realisable value of the asset is determined. When the realisable value of the individual asset cannot be determined, then the realisable value of the cash flow generating unit to which the asset belongs is determined. An impairment is applicable when the book value of an asset is higher than the realisable value, where the realisable value is the higher of the market value and of the business value.

When it is determined that an impairment that was included in the past no longer exists or has decreased, then the increased book value of the asset is set no higher than the book value that would have been determined without the application of an impairment of the asset.

Financial Fixed Assets

Participating interests and members' capital over which the institution exerts a significant influence on the business and financial policy are valued at net asset value. This value is determined on the basis of the group's accounting policies for valuation and the determination of the result.

Participating interests and members' capital over which the institution does not exert a significant influence on the business and financial policy, are valued at acquisition cost. The valuation of these assets takes into account any permanent decline in value, where relevant.

Stocks

This item is comprised of the trading stock, finished product, livestock and stock of harvested agricultural produce. The trading stock and finished product are valued in accordance with the FIFO method at the acquisition cost or production cost increased by a margin for indirect costs.

The valuation of livestock and stock of harvested agricultural produce is based on market prices.

The value of unmarketable stock or stock with a lower market value is decreased accordingly. On the basis of the average annual use in the last ten years, antisera is provided that according to this calculation has been in stock longer than three years.

The stock of finished product is valued in accordance with the FIFO method at the acquisition cost or production cost increased by a margin for the indirect costs.

Receivables and Prepayments

Receivables are valued at nominal value less a provision for uncollectible debts, where relevant.

Work in Progress

Work in progress for third parties is valued at the cost of the direct material use and labour, increased by a margin for indirect costs. Invoiced instalments and forecast losses on projects are deducted from this balance. The allocation of the result is determined in proportion to the progress in the project or the proportion of the realised costs for that project. After setting off the prepayments that have been received, projects with a negative balance are then included under short-term receivables. Projects with a negative balance are included under the prepayments item of short-term debt.

Internal Capital

- Subscribed capital
the nominal value of issued and paid-up share capital is included under this item.
- Statutory reserve
the mandatory maintenance of a statutory reserve for research and development costs capitalised in the balance sheet.
- General reserve
this reserve is credited with the operating result in any year in which the result is not allocated to a specific use.

Third-party Share

The share of third parties in a participating interest consolidated in full by the group is included in the 'Third-party share' item in the annual accounts.

Provisions

Unless otherwise stated, provisions are valued at nominal value. The amount of the provision included in the annual accounts is the best estimate of the amount that will be required to settle the relevant obligations and losses at balance sheet date.

Provisions are formed for:

- legally enforceable or actual obligations that exist at balance sheet date;
- the likelihood that the settlement of obligations will require an outflow of funds; and
- obligations when a reliable estimate can be made of those obligations.

Provision for Unemployment Insurance Obligations

The provision for unemployment insurance obligations covers existing unemployment insurance obligations at balance sheet date and anticipated future expenditures relating to staff who have already left employment and staff employed with a temporary employment contract.

Provision for the Resumption of Work (Partially Disabled Persons) Act

The provision for Resumption of Work (Partially Disabled Persons) Act obligations covers the obligations pursuant to the Act and associated with self-insurance, as anticipated on the balance sheet date.

Other Personnel Provisions – Service Bonuses

The anticipated obligation arising from future service (anniversary) bonuses is determined on the basis of historical information and withdrawals are made on a realisation basis. The present value is determined on the basis of the prevailing market rate of interest for the DLO Research Foundation.

Other Personnel Provisions - Pensions

DLO's pension insurance provider is ABP. The scheme is a defined benefit pension scheme, as a result of which account needs to be taken of future changes in pension contributions and investment results.

The obligation is included as a defined contribution pursuant to RJ 271.310. No obligations other than the payment of pension contributions arise from a defined contribution pension scheme. The pension

contributions are included as personnel costs when they become payable. Prepaid pension contributions are included as prepayments to the extent that they will be reimbursed by the pension fund or credited to pension contributions due in future.

The ABP pension plans accord with the average and will be indexed if the coverage rate of the pension fund allows. The ABP pension fund had a coverage rate of 105.9% on 31 December 2013. This is 1.7% above the minimum limit of 104.2%. In 2013, the pension premiums were marginally altered and no indexation of the pensions took place.

Compared to the end of 2012, 2013 shows an improvement of the coverage by 6.2%.

Because the coverage was higher than the minimal requirement as of 31 December 2013, the ABP board has announced its decision to gradually examine which measures can be cancelled or restored. Depending on the coverage stability in 2014, the following measures may be reviewed:

- Ending the 0.5% reduction of pensions, as implemented in 2013. The ABP board has already (not retrospectively) decided on this.
- For the time being, the recovery surcharge contribution (herstelopslag premie) for coverage improvement will be maintained in 2014.
- Finally, the ABP board has decided not to increase the pensions in correspondence to the average wage changes in the government and education sectors (indexation).

Provision for Reorganisation Costs

This provision covers anticipated costs incurred as a result of decisions made and announced within the organisation that relate to current and intended reorganisations.

Provision for Product and Contract Risks

This provision covers the expected cost of loss-making contracts, guarantees and claims arising from services and products delivered to third parties.

Long-term Debt

Long-term debt is that which lasts longer than one year after the date of the end of the annual account.

Short-term Debt

Short-term debt is that which is paid less than one year after the date of the end of the annual account.

Accounting policies for the determination of income and expenditure

Overview

Proceeds and costs are included as business income and expenditures that can be allocated to the relevant financial year or activity, irrespective of whether they have resulted in receipts and expenses during the annual account period.

Proceeds are included in the year in which the goods were delivered or the services were provided to clients. Losses and risks arising before the end of the financial year are taken into account when they are known before preparation of the annual account.

Contract revenue is included under the Contract Research item. The income is determined on the basis of the direct costs increased by a margin for indirect costs to a maximum of the rate to be paid by the finance provider. Results are taken in proportion to the progress in the project.

Revenue from the Ministry of Economic Affairs falling under the Ministry's subsidy regulation is included under the Ministry of Economic Affairs Programme Research item. The income is determined on the basis of the direct costs increased by a margin for indirect costs. The margin for indirect costs is determined once a year in accordance with the prevailing system for the margin. Results are taken in proportion to the progress in the project.

Taxation on the result is calculated from the profit before tax from WBG item in the income and expenditure statement, taking into account any available losses that are off-settable against tax (to the extent that these have not been included in the deferred tax credits) and tax-exempt profit constituents after the inclusion of non-deductible costs. All changes are also taken into account in deferred tax credits and deferred tax liabilities arising from changes in the applicable tax rate.

Accounting Principles for Cash Flow Statement Preparation

The cash flow statement was prepared using the indirect method.

System Changes

Not applicable.

1 INTANGIBLE FIXED ASSETS

	Development Costs	Total
Book value at 31-12-2012	220	220
Investments	250	250
Divestments	0	0
Depreciation	220	220
Write-downs	0	0
Book value at 31-12-2013	250	250
Acquisition value at 31-12-2012	5,267	5,267
Acquisitions 2013	247	247
Acquisition value of divestments 2013	3,398	3,398
Accumulated depreciation	1,866	1,866
Accumulated write-downs	0	0
Book value at 31-12-2013	250	250

* Amounts in € thousands

The investment in development costs were made for the project Nile AM, and will be completely written off over a period of five years. In addition, the software package ARTIS is included under the acquisition value for year-end 2013. This package is being written off over a five-year period.

2 TANGIBLE FIXED ASSETS

	Land	Buildings	Fixtures	Machinery and Equipment	Work in Progress	Total
Book value on 31-12-2012	100,447	193,231	136	18,370	16,040	328,224
Investments	0	24,432	0	3,878	-7,740	20,570
Divestments	2,989	2,002	0	-59	0	4,932
Depreciation	9	15,723	96	5,756	0	21,584
Write-downs	0	5,757	0	254	0	6,011
Book value on 31-12-2013	97,449	194,181	40	16,297	8,300	316,267
Acquisition value on 31-12-2012	102,261	351,174	673	89,809	16,040	559,957
Acquisitions 2013	0	24,432	0	3,878	-7,740	20,570
Acquisition value of divestments 2013	2,989	4,895	0	3,632	0	11,516
Acquisition value 31-12-2013	99,272	370,711	673	90,055	8,300	569,011
Accumulated depreciation	42	137,866	633	73,361	0	211,902
Accumulated write-downs	1,781	38,664	0	397	0	40,842
Book value on 31-12-2013	97,449	194,181	40	16,297	8,300	316,267
Divestments, of which:						
- Acquisition price	2,989	4,895	0	3,632	0	11,516
- Depreciation	0	2,893	0	3,691	0	6,584
Total divestments	2,989	2,002	0	-59	0	4,932

* Amounts in € thousands

€17.6 million was added to the work in progress item for investments in buildings in 2013 and €24.4 million was withdrawn by completion. The other changes in the work in progress item are equipment investments and withdrawals.

Alongside a number of smaller construction projects, the addition to the work in progress item includes:

- The Strategic Construction Plan: AFSG Atrium €2.5 million, Turbotron €1.4 million and Infrastructure €0.8 million.
- Other Investments: Houtribweg (€9.3 million), Research hall in Yerseke (€1.2 million), Datacenter (€1.1 million) and In Between (€1.1 million).

The projects that were delivered include AFSG Atrium (€5.8 million), Turbotron (€5.4 million), Houtribweg Hepa filters (€2.5 million), In Between (€1.9 million), IJmuiden (€1.4 million) and Infrastructuur (€0.8 million).

The DLO Research Foundation's real estate is insured for €316.4 million (reference date 1-6-2013). The value for the purposes of the Valuation of Immovable Property Act has been set at €222.7 million (reference date 1-1-2013).

3 FINANCIAL FIXED ASSETS

	31-12-2013	31-12-2012
Participating interests in group companies	1,133	1,132
Other participating interests	59	59
Receivables from group companies	0	0
Receivables from other affiliated parties	335	486
Members' capital	1,751	1,674
Other securities	0	0
Receivables from the Ministry of Economic Affairs	57,361	61,305
Total financial fixed assets	60,639	64,656

* Amounts in € thousands

Breakdown of the participating interests in group companies item:

Description	Book Value 31-12- 2012	Investment/Divestment	Other Changes	Downward Revaluation	Actual	Book Value
					2013	31-12- 2013
Covaccine BV	18	0	0	0	0	18
Fresh Forward Holding BV	1,096	0	0	0	0	1,096
Knowhouse BV	0	0	0	0	0	0
Nsure Holding BV	0	0	0	0	0	0
Oostwaardhoeve Beheer BV	18	0	1	0	0	19
Pepscan Systems BV	0	0	0	0	0	0
VOF Oostwaardhoeve	0	0	0	0	0	0
Total	1,132	0	1	0	0	1,133

* Amounts in € thousands

Breakdown of the other participating interests item:

Description	Book Value 31-12- 2012	Investment/Divestment	Other Changes	Downward Revaluation	Actual	Book Value
					2013	31-12- 2013
Beijing China	53	0	0	0	0	53
Bfactory BV	5	0	0	0	0	5
Isolife BV	1	0	0	0	0	1
Telemetrics Biometry BV	0	0	0	0	0	0
Total	59	0	0	0	0	59

* Amounts in € thousands

The breakdown of the receivables from other affiliated parties is as follows:

Description	Book Value 31-12-2012	Change	Book Value
			31-12-2013
Bfactory BV	0	0	0
Fresh Forward BV	0	0	0
Isolife BV	35	0	35
Knowhouse BV	71	-71	0
Maatschap Hoekzema	80	-80	0
Pherobank (autonomous component of PPO-PRI)	300	0	300
Total	486	-151	335

* Amounts in € thousands

The breakdown of the members' capital is as follows:

Description	Book Value 31-12-2012	Change	Book Value
			31-12-2013
Avebe	36	-11	25
Bloemenveiling Aalsmeer (VBA)	1	0	1
FrieslandCampina	1,224	66	1,290
Cosun	75	5	80
CSVCOVAS	8	0	8
Dutch Greentech Fund	38	0	38
Flora Holland	3	0	3
Forfarmers	156	-7	149
Fruitmasters	3	-2	1
Koelhuis Mastland	3	0	3
Nedato	1	0	1
Potatopol	2	0	2
Rouveen	20	-20	0
Windunie	104	46	150
Total	1,674	77	1,751

* Amounts in € thousands

The receivables from the Ministry of Economic Affairs are comprised of three items:

Description	Total	Interest	Cumulative Repayments	Long-term	Short-term
Transfer of buildings and land through the privatisation of DLO	83,949	0%	41,997	39,152	2,800
Transfer of buildings and land through the integration of Applied Plant Research	28,702	0%	12,677	15,068	957
Transfer of IAC and ILRI buildings and land	5,627	0%	2,298	3,141	188
Total	118,278	0%	56,972	57,361	3,945

* Amounts in € thousands

€3.9 million of the receivables is due each year and is included under other receivables.

4 STOCKS

	31-12-2013	31-12-2012
Trading stock	3,210	2,987
Livestock	1,890	1,714
Harvested agricultural produce	376	553
Stock of semi-finished goods	0	0
Prepayments for stock	0	0
	5,476	5,254
Less: provision for unmarketability	-1,933	-1,755
Total stocks	3,543	3,499

* Amounts in € thousands

5 RECEIVABLES AND PREPAYMENTS

	31-12-2013	31-12-2012
Receivables	35,289	32,151
Receivables from affiliated parties	0	0
Less: provision for possible uncollectible receivables	-2,199	-2,192
Total accounts receivable	33,090	29,959
Cost of work carried out for third parties	429,622	392,169
Less: invoiced instalments	399,820	368,122
Work for third parties other than the Ministry of Economic Affairs	29,802	24,047
Less: anticipated losses	-6,060	-2,977
Included under short-term debt	29,971	29,610
Project costs yet to be invoiced	53,713	50,680
Advances	3,123	2,276
Corporation tax	0	0
Receivables from affiliated parties	4,637	2,207
Prepayments	7,140	5,977
Other	4,298	4,935
Total advances and prepayments	19,198	15,395
Total receivables and accruals	106,001	96,034

* Amounts in € thousands

The balance of orders from third parties comprises projects with a positive balance (the value of the work carried out is in excess of the invoiced instalments) and projects with a negative balance (the value of the invoiced instalments is in excess of the value of the work carried out). Projects with a negative balance are included under short-term debts.

The receivables from affiliated parties relates to receivables from Wageningen University. These relate to short-term positions that are regularly offset against each other.

The €3.9 million portion of the receivables from the Ministry of Economic Affairs that becomes due each year is included under other receivables.

6 LIQUID ASSETS

	31-12-2013	31-12-2012
Cash in hand	62	54
Bank (incl. balancing entries)	52,319	70,414
Deposits	25,000	12,400
Total liquid assets	77,381	82,868

* Amounts in € thousands

€53.0 million of the cash balance is freely available. An amount of €2.5 million has been pledged as security for bank guarantees issued. DLO has received €21.9 million still to be paid to contractors. These liquid assets are not freely available to DLO.

7 INTERNAL CAPITAL

	General Reserve	Statutory Reserve	Total
Balance on 31-12-2012	295,220	220	295,440
Result appropriation	-3,382	0	-3,382
Addition to the reserve	220	250	470
Withdrawal from the reserve	250	220	470
Balance on 31-12-2013	291,808	250	292,058

* Amounts in € thousands

The entire negative net result of €-3.2 million recorded for the financial year has been charged to the general reserve. Pursuant to statutory obligations, a statutory reserve is maintained for the capitalised amount of development costs for Nile AM. The statutory reserve for Kameleon is no longer needed, as Kameleon has been completely depreciated and divested.

8 PROVISIONS

	Balance on 31-12-2012	Addition	Withdrawal	Release	Balance on 31-12-2013
Unemployment insurance obligations	8,051	2,306	297	1,306	8,754
Disability Insurance Act/Resumption of Work (Partially Disabled Persons) Act	1,327	305	423	0	1,209
Service anniversary bonuses	5,256	356	635	384	4,593
Reorganisation costs	5,240	4,498	2,694	97	6,947
Product and contract risks	1,451	1,332	70	300	2,413
Major maintenance operations	0	0	0	0	0
Other material provisions	71	3	73	1	0
Total provisions	21,396	8,800	4,192	2,088	23,916

* Amounts in € thousands

Specification of the term of the provisions	31-12-2013	31-12-2012
Short term (expires by no later than within 1 year)	11,042	8,288
Long term (expires between 1 and 5 years)	7,002	7,214
Long term (expires after 5 years)	5,872	5,894
Total provisions	23,916	21,396

* Amounts in € thousands

The reorganisation item costs include the provision for the 'Focus 2006' restructuring plan. €1.2 million was withdrawn from this provision in 2013. The reorganisation costs item also included multiple individual redundancy arrangements, for which €4.5 million was added to this provision in 2013. In addition, €1.4 million was withdrawn from these regulations.

9 LONG-TERM DEBT

	Balance on 31-12-2012	Increase in Debt	Decrease in Debt	Balance on 31-12-2013
Debt to the Ministry of Economic Affairs	91,885	0	5,385	86,500
Long-term savings model	1,267	63	184	1,146
Other long-term debt	13,598	1,157	7,114	7,641
Subtotal of long-term debt	106,750	1,220	12,683	95,287
Financial lease obligations	0	0	0	0
Total long-term debt	106,750	1,220	12,683	95,287

* Amounts in € thousands

The debt to the Ministry of Economic Affairs is comprised of three items:

Description	Total	Interest	Cumulative Repayments	Long-term	Short-term
Transfer of buildings and land in connection with the privatisation of DLO	135,408	4.50%	62,845	68,290	4,273
Transfer of buildings and land in connection with the integration of Applied Plant Research	28,701	5.20%	12,676	15,068	957
Transfer of IAC and ILRI buildings and land	5,627	5.00%	2,297	3,142	188
Total	169,736		77,818	86,500	5,418

* Amounts in € thousands

The repayment of these loans amounts to €5.4 million in 2014. This amount is included under other short-term debt. €21.7 million of the long-term constituent has a term of less than five years.

Supplementary information about the other long-term debt:

	Loan	Interest	Term in Years	Cumulative Repayments	Long-term	Short-term
Rabobank Flevoland	3,037	3.75%	10	2,600	125	312
Triodos Bank, Zeist	20,500	3.00%	10	15,861	2,516	2,123
Triodos Bank, Zeist	19,500	3.00%	10	15,503	1,925	2,072
Rabobank Vallei en Rijn	375	3.60%	10	300	38	37
Restaurant van de Toekomst Foundation	1,871	10 years funding +0.2%	10	1,302	0	569
LTO-DLO research funds	3,037	6%	0	0	3,037	0
Total	48,320			35,566	7,641	5,113

* Amounts in € thousands

The repayment of these loans amounts to €4.7 million in 2014 and is included in other short-term debt. The long-term constituent has a term of less than five years.

	31-12-2013	31-12-2012
Advance payments from third parties	50,609	47,678
Advance payments from third parties – work in progress	29,971	29,610
Debt to suppliers	7,283	9,502
Debt to suppliers of affiliated parties	0	0
Taxation payable	15,057	15,334
Debt to affiliated parties	0	0
Ministry of Economic Affairs programme research yet to be completed	7,152	5,873
Deferred liabilities	10,024	11,222
Pension premiums	2,939	2,768
Other	-2906,276	-2735,304
Total short-term debt	152,820	151,915

* Amounts in € thousands

Other Debt includes holiday allowance due to personnel at balance sheet date (€5.8 million). The annual repayment of €5.4 million to the Ministry of Economic Affairs and the short-term constituent of the other long-term loans (€4.7 million) are also included as Other Debt.

The wage tax and social security charges due (€6.3 million) are included as tax due.

NAPRO (Nog Af te ronden PROgrammaonderzoek, 'programme research yet to be completed) amounts to €7.2 million (5%) at year-end 2013. NAPRO relates to Ministry of Economic Affairs' commissions that are in the concluding phase. The maximum NAPRO level accepted by the Ministry of Economic Affairs is also 5%.

The total available Ministry of Economic Affairs programme financing amounted to €134.2 million for 2013.

Obligations and rights not included in the balance sheet (consolidated)

By year-end 2013, €2.5 million had been pledged as collateral for issued bank guarantees.

Also at this time, obligations relating to investments, renovations, rent, operational leases and similar, amounted to €17.1 million. €11.5 million of these obligations fall due within one year and €5.6 million within one to five years.

Description	Total	Expires no Later Than Within 1 year	Expires Between 1 and 5 years	Expires After 5 years
Investments	2,227	2,227	0	0
Rental obligations	745	738	7	0
Lease obligations	1,021	457	564	0
Service contracts	1,520	1,520	0	0
Cleaning/security/coffee machine	0	0	0	0
Licenses	0	0	0	0
Energy	0	0	0	0
Bank guarantees	381	381	0	0
Surfnet	452	226	226	0
Utilities	9,903	5,567	4,336	0
Insurance	881	396	485	0
17,130	11,512		5,618	0

* Amounts in € thousands

The DLO Research Foundation received bank guarantees from third parties within the scope of the Strategic Construction Plan totalling €0.3 million.

The patent and licence rights, pig manure production rights and milk quota were acquired without charge or, pursuant to the accounting principles for valuation, valued at zero. In addition, a number of fixed assets were acquired within the scope of the merger of the practical centres without charge. In the event of the sale of these assets acquired without charge, then the DLO Research Foundation will be under an obligation to the original contributors.

The DLO Research Foundation terminated its cooperation in the Bioscience Park project. Agreement on the financial settlement has yet to be reached with other project partners.

Land on the Mansholtlaan (Born-Oost) has been given up for long-term lease to a third party.

Revised interpretations regarding (EU) subsidy regulations have given rise to discussions with subsidy providers. Provisions have been made in the 2013 annual accounts for the potential risks arising from the progression of these discussions. During the preparation of the 2013 accounts, the DLO Research Foundation made estimates on contributions for ongoing projects that may have to be repaid. For projects that were already concluded and settled with subsidy providers, no reliable estimates can presently be made for repayment obligations, and as such, no provisions were made for these in the 2013 accounts.

The DLO Research Foundation and its business partner in the Oostwaardhoeve project are responsible for returning the leased land to its original condition. The parties are still in discussion with the property owner (Domeinen) and other stakeholders as to the most cost-effective manner for achieving this. At this point, it is still difficult to estimate the cost of for this undertaking, and, consequently, no (additional) provisions have been made.

DLO Research Foundation's wind park group companies

The DLO Research Foundation granted a right of superficies to both the Windmolenpark Mammoethtocht BV and Windmolenpark Neushoorn tocht BV wind park companies for the construction of wind turbines.

A mortgage was established on the right of superficies as security for the loans to both Windmolenpark Neushoorn tocht BV and Windmolenpark Mammoethtocht BV. In addition, the wind turbines, supply and guarantee agreement, maintenance agreement, power supply agreement and balance of the bank accounts were pledged to the financial provider. Pursuant to an agreement reached with financial providers, both companies shall maintain a deposit of €0.6 million to serve as security for interest and repayment instalments.

A €0.3-million bank guarantee was issued for Exploitatiemaatschappij Windmolenparken Lelystad BV. The receivables from the power companies were also pledged to the financial provider.

Notes to the Profit and Loss Statement

11 INCOME

	Actual 2013	Actual 2012
Contract research		
EU	25,212	25,463
Authorities	42,385	50,135
Commodities and Product Boards	13,031	17,139
Business community	48,270	44,698
Ministry of Economic Affairs funding other than subsidy schemes	7,978	10,039
Other	6,385	7,982
Total contract research	143,261	155,456
Patents and licences	1,936	2,612
Revenue from sales	11,427	10,472
Analyses and advice	6,343	6,645
Ministry of Economic Affairs in accordance with subsidy schemes		
Policy support research	33,054	35,262
Knowledge-based research	16,659	15,711
Statutory and supporting tasks	43,261	43,290
Agri-food top sector	27,326	28,391
Horticulture and basic materials top sector	13,974	13,892
Independent contribution discount	-56	-56
Total, Ministry Economic Affairs in accordance with subsidy schemes	134,218	136,490
Real estate sale	3,860	821
Real estate rental	10,383	9,190
Course fees (CDI)	2,981	2,390
Proceeds from wind turbines	8,289	7,507
Other	10,974	-19876,302
Total income	333,672	343,373

* Amounts in € thousands

EXPENDITURES

12 PERSONNEL COSTS

Personnel costs	Actual 2013	Actual 2012
Cost of permanent personnel	153,836	156,425
Cost of temporary personnel	15,534	17,279
Temporary employees and contracted personnel	9,859	9,654
Other personnel costs	6,680	4,952
Addition to provision for unemployment insurance obligations	1,000	2,300
Addition to provision for Disability Insurance Act obligations	305	701
Addition to other personnel provisions	-28	1,176
Total personnel costs	187,186	192,487

* Amounts in € thousands

The direct personnel costs of temporary and permanent personnel decreased by €4.3 million. This decrease is caused on the one hand by a decrease in the number of FTEs by 143 (excluding trainees) and on the other an increase in the average personnel cost per FTE (of 3.1%).

Indefinite employment contracts are included under permanent personnel. Definite employment contracts are included under temporary personnel.

The average number of employees, excluding trainees, amounted to 2,492 (2012: 2,634). Personnel costs include €6.3 million for social security charges (2012: €6.8 million) and €22.0 million for pension contributions (2012: €20.7 million).

The DLO Research Foundation's share in the remuneration of the Executive Board amounted to €0.4 million (2012: €0.4 million). This amount includes pension and similar obligations. The cost of permanent personnel includes an amount of €38,000 (2012: €33,000) for the remuneration of the members of the Supervisory Board. Section 3.3 contains the remuneration statement, in accordance with the WNT, the law for the standardisation of top incomes.

13 GENERAL COSTS

General Costs	Result 2013	Result 2012
Accommodation costs	22,470	22,117
Amortisation/depreciation of intangible and tangible fixed assets	21,804	20,555
Write-downs of tangible and intangible fixed assets	6,011	5,620
Other equipment costs	6,936	7,847
Other general costs	21,487	21,290
<hr/>		
Additions to the provisions:		
Reorganisation costs	4,401	179
Product and contract risks	1,032	-872
Major maintenance operations	0	0
Other provisions	2	0
Total addition to general provisions	5,435	-693
<hr/>		
Total general costs	84,143	76,736

* Amounts in € thousands

€21.5 million of other general costs included office expenses, including telephone, postage and copying costs (€1.9 million), books and subscriptions (€2.7 million), travelling and accommodation expenses (€8.1 million), lease- and rental cars (€1.0 million), PR costs (€0.3 million), representation costs (€0.4 million), a provision for doubtful debts (€0.1 million), a provision for project losses (€3.3 million), irrecoverable VAT (€3.2 million) and other costs (€0.5 million).

Other General Costs also includes the following accountant services:

- Audit of annual accounts €92,000
- Other audit work €308,000
- Advisory work €52,000

Specification of depreciation and change in value	Result 2013	Result 2012
Depreciation		
Intangible fixed assets	220	389
Tangible fixed assets	21,584	20,166
Financial fixed assets	0	0
Total depreciation	21,804	20,555
Change in value		
Intangible fixed assets	0	1,209
Tangible fixed assets	6,011	4,411
Total change in value	6,011	5,620

Exceptional changes in value in 2012 and 2013:

	2013	2012
Kameleon		1,209
Born-Oost		1,494
Zodiac		864
Edelhertweg		1,485
Lisse	1,404	568
Randwijk	407	
Mestvergister Sterksel	204	
Mestvergister Bosma Zathe	764	
Edelhertweg Lelystad	1,722	
Waiboerhoeve	1,033	
Actio	223	
Restaurant van de Toekomst	254	
Total change in value	6,011	5,620

* Amounts in € thousands

14 SPECIFIC COSTS

Specific Costs	Result 2013	Result 2012
Specific costs	24,465	24,702
Services provided by third parties	36,758	38,479
Contributions and subsidies	320	269
Total specific costs	61,543	63,450

* Amounts in € thousands

15 FINANCIAL INCOME AND EXPENDITURES

FINANCIAL INCOME AND EXPENDITURES	Result 2013	Result 2012
Financial income	1,247	1,493
Financial expenditures	-5,390	-5,606
Total financial income and expenditures	-4,143	-4,113

* Amounts in € thousands

Financial income includes any interest income received on the cash at bank. Financial expenditures include the €5.0 million interest paid on loans for the financing of the buildings and land of the Ministry of Economic Affairs.

16 TAX FOR ORDINARY ACTIVITIES

Tax for Ordinary Activities	Result 2013	Result 2012
Tax for ordinary activities (VPB)	-39	-312
Total Tax for ordinary activities	-39	-312

* Amounts in € thousands

17 RESULT FROM PARTICIPATING INTERESTS

RESULT FROM PARTICIPATING INTERESTS	Result 2013	Result 2012
VOF Oostwaardhoeve	0	0
Fresh Forward Holding BV	0	121
Pepscan Systems BV	0	-188
Nsure Holding BV	0	0
Total result from participating interests	0	-67

* Amounts in € thousands

The result from Participating Interests relates to the result from Participating Interests valued at net asset value and at acquisition cost.

The third-party share item involves 44% third-party interest in Calendula Oil BV and amounts to nil.

Separate Balance Sheet

After the allocation of the net result

ASSETS	31-12-2013	31-12-2012
FIXED ASSETS		
1 Intangible fixed assets	250	220
2 Tangible fixed assets	305,240	312,642
3 Financial fixed assets	70,391	73,996
Total fixed assets	375,881	386,858
CURRENT ASSETS		
4 Stocks	3,543	3,499
5 Receivables and prepayments	104,778	94,775
6 Liquid assets	70,701	74,795
Total current assets	179,022	173,069
TOTAL ASSETS	554,903	559,927
LIABILITIES		
7 INTERNAL CAPITAL	292,058	295,440
8 PROVISIONS	23,917	21,397
9 LONG-TERM DEBT	90,721	95,677
10 SHORT-TERM DEBT	148,207	147,413
TOTAL LIABILITIES	554,903	559,927

* Amounts in € thousands

Separate Profit and Loss Statement

	Result 2013	Result 2012
INCOME	324,870	335,404
EXPENDITURES		
Personnel costs	187,186	192,495
General costs	76,847	69,555
Specific costs	60,910	63,021
Total expenditures	324,943	325,071
Other income and expenditures		0
OPERATING RESULT	-73	10,333
Financial income and expenditures	-3,768	-3,665
RESULT FROM ORDINARY ACTIVITIES BEFORE TAX	-3,841	6,668
Taxation on ordinary activities	0	0
Result from participating interests	459	-460
RESULT FROM ORDINARY ACTIVITIES AFTER TAX	-3,382	6,208
Third-party share	0	0
Exceptional income and expenditures	0	0
NET RESULT	-3,382	6,208

* Amounts in € thousands

Notes to the Separate Annual Accounts

General

Unless otherwise stated, the accounting principles included in the notes to the consolidated annual accounts also apply to the single annual accounts.

1 INTANGIBLE FIXED ASSETS

	Development Costs	Total
Book value on 31-12-2012	220	220
Investments	250	250
Divestments	0	0
Depreciations	220	220
Write-downs	0	0
Book value on 31-12-2013	250	250
Acquisition value on 31-12-2012	5,267	5,267
Acquisitions 2013	247	247
Acquisition value of divestments 2013	3,398	3,398
Accumulated depreciation	1,866	1,866
Accumulated write-downs	0	0
Book value on 31-12-2013	250	250

* Amounts in € thousands

The investment in development costs were made for the project Nile AM, and will be completely written off over a period of five years. In addition, the software package ARTIS is included under the year-end 2013. This package is being written off over a five-year period.

2 TANGIBLE FIXED ASSETS

	Land	Buildings	Fixtures	Machinery and equipment	Work in Progress	Total
Book value on 31-12-2012	100,447	177,650	136	18,369	16,040	312,642
Investments	0	24,432	0	3,878	-7,740	20,570
Divestments	2,989	2,002	0	-59	0	4,932
Depreciation	9	11,168	96	5,756	0	17,029
Write-downs	0	5,757	0	254	0	6,011
Book value on 31-12-2013	97,449	183,155	40	16,296	8,300	305,240
Acquisition value on 31-12-2012	102,261	305,618	673	89,806	16,040	514,398
Acquisitions 2013	0	24,432	0	3,878	-7.74	20.57
Acquisition value of divestments 2013	2,989	4,895	0	3,632	0	11,516
Acquisition value on 31-12-2013	99,272	325,155	673	90,052	8,300	523,452
Accumulated depreciation	42	103,336	633	73,359	0	177,370
Accumulated write-downs	1,781	38,664	0	397	0	40,842
Book value at 31-12-2013	97,449	183,155	40	16,296	8,300	305,240
Divestments, of which:						
- Acquisition price	2,989	4,895	0	3,632	0	11,516
- Depreciation	0	2,893	0	3,691	0	6,584
Total divestments	2,989	2,002	0	-59	0	4,932

* Amounts in € thousands

€17.6 million was added to the work in progress item for investments in buildings in 2013 and €24.4 million was withdrawn by completion. The other changes in the work in progress item are equipment investments and withdrawals.

Alongside a number of smaller construction projects, the addition to the work in progress item includes:

- The Strategic Construction Plan: AFSG Atrium, €2.5 million, Turbotron €1.4 million, and Infrastructure, €0.8 million.
- Other Investments: Houtribweg (€9.3 million), Yerseke (€1.2 million), Datacenter (€1.1 million) and In Between (€1.1 million).

The projects that were delivered include AFSG Atrium (€5.8 million), Turbotron (€5.4 million), Houtribweg Hepa filters (€2.5 million), In Between (€1.9 million), IJmuiden (€1.4 million) and Infrastructuur (€0.8 million).

The DLO Research Foundation's real estate is insured for €316.4 million (reference date 1-6-2013). The value for the purposes of the Valuation of Immovable Property Act has been set at €222.7 million (reference date 1-1-2013).

3 FINANCIAL FIXED ASSETS

	31-12-2013	31-12-2012
Participating interests in group companies	11,074	10,615
Other participating interests	58	58
Receivables from group companies	0	0
Receivables from affiliated parties	335	486
Members' capital	1,563	1,532
Receivables from the Ministry of Economic Affairs	57,361	61,305
Total financial fixed assets	70,391	73,996

* Amounts in € thousands

Breakdown of the participating interests in group companies item:

Description	Book Value 31-12- 2012	Investment/Divestment	Other Changes	Downward Revaluation	Actual 2013	Book Value 31-12-2013
DLO Holding BV	10,615	0	0	0	459	11,074
Total	10,615	0	0	0	459	11,074

* Amounts in € thousands

Breakdown of the other participating interests item:

Description	Book Value 31-12- 2012	Investment/Divestment	Other Changes	Downward Revaluation	Actual 2013	Book Value 31-12-2013
Beijing China	53	0	0	0	0	53
Bfactory BV	5	0	0	0	0	5
Total	58	0	0	0	0	58

* Amounts in € thousands

The breakdown of the receivables from affiliated parties is as follows:

Description	Book Value 31-12-2012	Change	Book Value 31-12-2013
Bfactory BV	0	0	0
Fresh Forward BV	0	0	0
Isolife BV	35	0	35
Knowhouse BV	71	-71	0
Maatschap Hoekzema	80	-80	0
Pherobank	300	0	300
Total	486	-151	335

* Amounts in € thousands

The breakdown of the members' capital is as follows:

Description	Book Value 31-12-2012	Change	Book Value 31-12-2013
Avebe	36	-11	25
Bloemenveiling Aalsmeer (VBA)	1	0	1
FrieslandCampina	1,224	66	1,290
Cosun	75	5	80
CSVCOVAS	8	0	8
Flora Holland	3	0	3
Forfarmers	156	-7	149
Fruitmasters	3	-2	1
Koelhuis Mastland	3	0	3
Nedato	1	0	1
Potatopol	2	0	2
Rouveen	20	-20	0
Total	1,532	31	1,563

* Amounts in € thousands

The receivables from the Ministry of Economic Affairs are comprised of three items:

Description	Total	Interest	Cumulative Repayments	Long-term	Short-term
Transfer of buildings and land in connection with the privatisation of DLO	83,949	0%	41,997	39,152	2,800
Transfer of buildings and land in connection with the integration of Applied Plant Research	28,702	0%	12,677	15,068	957
Transfer of IAC and ILRI buildings and land	5,627	0%	2,298	3,141	188
Total	118,278	0%	56,972	57,361	3,945

* Amounts in € thousands

€3.9 million of the receivables is due each year and is included under other receivables.

4 STOCKS

Stocks	31-12-2013	31-12-2012
Trading stock	3,210	2,987
Livestock	1,890	1,714
Harvested agricultural produce	376	553
Stock of semi-finished goods	0	0
Subtotal	5,476	5,254
Less: provision for possible unmarketability	-1,933	-1,755
Total stocks	3,543	3,499

* Amounts in € thousands

5 RECEIVABLES AND PREPAYMENTS

	31-12-2013	31-12-2012
Receivables	35,289	32,124
Accounts receivable from group companies	0	0
Accounts receivable from affiliated parties	0	0
Less: provision for possible uncollectible receivables	-2,199	-2,165
Total accounts receivable	33,090	29,959
Cost of work carried out for third parties	429,622	392,169
Less: Invoiced instalments	399,820	368,122
Work for third parties excluding Ministry of Economic Affairs	29,802	24,047
Less: anticipated losses	-6,060	-2,977
Included under short-term debt	29,971	29,610
Project costs yet to be invoiced	53,713	50,680
Advances	3,123	2,276
VAT to be received	0	0
Receivables from group companies	0	0
Receivables from affiliated parties	4,637	2,207
Prepayments	5,963	4,815
Other	4,252	4,838
Total advances and prepayments	17,975	14,136
Total receivables and accruals	104,778	94,775

* Amounts in € thousands

The balance of orders from third parties comprises projects with a positive balance (the value of the work carried out is in excess of the invoiced instalments) and projects with a negative balance (the value of the invoiced instalments is in excess of the value of the work carried out). Projects with a negative balance are included under short-term debts.

The item receivables from affiliated parties are receivables from Wageningen University. These relate to short-term positions that are offset against each other every month.

The €3.9 million portion of the receivables from the Ministry of Economic Affairs that becomes due each year is included under other receivables.

6 LIQUID ASSETS

	31-12-2013	31-12-2012
Cash in hand	62	54
Bank (incl. balancing entries)	45,639	62,341
Deposits	25,000	12,400
Total liquid assets	70,701	74,795

* Amounts in € thousands

Liquidity decreased by €4.1 million.

Treasury Banking

The DLO Research Foundation is under the obligation to participate in treasury banking pursuant to the *Eerste wijzigingsbesluit aanwijzingsbesluit rechtspersonen met een beperkte kasbeheerfunctie* ('First amendment order, designation order for legal entities with a limited cash management role') of 10 December 2009. This mandatory participation is applicable solely to public funds.

Of the balance of liquid assets, €46.3 million is freely available. An amount of €2.5 million has been pledged as security for bank guarantees issued. DLO has received €21.9 million still to be paid to contractors. These liquid assets are not freely available for DLO.

7 INTERNAL CAPITAL

	General Reserve	Statutory Reserve	Total
Balance on 31-12-2012	295,220	220	295,440
Result appropriation	-3,382	0	-3,382
Addition to the reserve	220	250	470
Withdrawal from the reserve	250	220	470
Balance on 31-12-2013	291,808	250	292,058

* Amounts in € thousands

The entire negative net result of €-3.2 million recorded for the financial year has been charged to the general reserve. Pursuant to statutory obligations, a statutory reserve is maintained for the capitalised amount of development costs for Nile AM. The statutory reserve for Kameleon is no longer needed, as Kameleon has been completely depreciated and divested.

8 PROVISIONS

	Balance on 31-12-2012	Addition	Withdrawal	Release	Balance on 31-12-2013
Unemployment insurance obligations	8,051	2,306	297	1,306	8,754
Disability Insurance Act	1,328	305	423	0	1,210
Other personnel provisions	5,257	356	635	384	4,594
Reorganisation costs	5,239	4,498	2,694	97	6,946
Product and contract risks	1,451	1,132	70	300	2,413
Major maintenance operations	0	0	0	0	0
Other material provisions	71	3	73	1	0
Total provisions	21,397	8,800	4,192	2,088	23,917

* Amounts in € thousands

Specification of the term of the provisions:	31-12-2013	31-12-2012
Short term (expires by no later than within 1 year)	11,043	8,289
Long term (expires between 1 and 5 years)	7,002	7,214
Long term (expires after 1 years)	5,872	5,894
Total provisions	23,717	21,397

* Amounts in € thousands

The reorganisation item costs include the provision for the 'Focus 2006' restructuring plan. €1.2 million was withdrawn from this provision in 2013. The reorganisation costs item also included multiple individual redundancy arrangements, for which €4.5 million was added to this provision in 2013. In addition, €1.4 million was withdrawn from these regulations.

9 LONG-TERM DEBT

	Balance on 31-12-2012	Increase in Debt	Decrease in Debt	Balance on 31-12-2013
Debt to the Ministry of Economic Affairs	91,885	0	5,385	86,500
Long-term savings model	1,267	63	184	1,146
Other long-term debt	2,525	1,157	607	3,075
Subtotal of long-term debt	95,677	1,220	6,176	90,721
Financial lease obligations	0	0	0	0
Total long-term debt	95,677	1,220	6,176	90,721

* Amounts in € thousands

The debt to the Ministry of Economic Affairs consists of three loans:

Description	Total	Interest	Cumulative Repayments	Long-term	Short-term
Transfer of buildings and land through the privatisation of DLO	135,408	4.50%	62,845	68,290	4,273
Transfer of buildings and land by the integration of Applied Plant Research	28,701	5.20%	12,676	15,068	957
Transfer of IAC and ILRI buildings and land	5,627	5.00%	2,297	3,142	188
Total	169,736		77,818	86,500	5,418

* Amounts in € thousands

The annual linear repayment of these loans will amount to €5.4 million in 2014. This amount is included under 'other short-term debts'. €21.7 million of the long-term constituent has a term of less than five years.

Supplementary information relating other long-term debt:

	Loan	Interest	Term in Years	Cumulative Repayments	Long-term	Short-term
Rabobank Vallei en Rijn	375	3.60%	10	300	38	37
Restaurant van de Toekomst	1,871	10 years funding +0.2%	10	1,302	0	569
LTO-DLO research fund	3,037	6%	0	0	3,037	0
Total	5,283			1,602	3,075	606

* Amounts in € thousands

10 SHORT-TERM DEBT

	31-12-2013	31-12-2012
Advance payments from third parties	50,609	47,678
Advance payments from third parties – work in progress	29,971	29,610
Debts to suppliers	7,283	9,502
Debts to suppliers of group companies	0	0
Debts to suppliers of affiliated parties	0	0
Taxation payable	14,904	14,936
Debts to group companies	229	1,233
Debts to affiliated parties	0	0
Ministry of Economic Affairs research still to be carried out	7,152	5,873
Deferred liabilities	9,855	10,962
Pension premiums	2,939	2,768
Other	-2910,7975	-2740,381
Total short-term debt	148,207	147,413

* Amounts in € thousands

Other Debt includes holiday allowance due to personnel at balance sheet date (€5.8 million). The annual repayment of €5.4 million to the Ministry of Economic Affairs and the short-term constituent of the other long-term loans (€4.7 million) are also included as Other Debt.

The wage tax and social security charges due (€6.3 million) are included as tax due.

NAPRO (Nog Af te ronden PROgrammaonderzoek, 'programme research yet to be completed) amounts to €7.2 million (5%) at year-end 2013. NAPRO relates to Ministry of Economic Affairs' commissions that are in the concluding phase. The maximum NAPRO level accepted by the Ministry of Economic Affairs is also 5%.

The short-term debt to group companies item relates to short-term positions in the current account that are settled monthly against each other.

OBLIGATIONS AND RIGHTS NOT INCLUDED IN THE BALANCE SHEET (SEPARATED)

By year-end 2013, €2.5 million had been pledged as collateral for issued bank guarantees.

By year-end 2013, obligations relating to investments, renovations, rent, operational leases and similar, amounted to €17.1 million. €11.5 million of these obligations fall due within one year and €5.6 million within one to five years.

Description	Total Amount of Obligations	Expires no Later Than	Expires Between 1 and 5 Years	Expires after 5 years
		Within 1 Year	5 Years	
Investments	2,227	2,227	0	0
Rental obligations	745	738	7	0
Lease obligations	1,021	457	564	0
Service contracts	1,520	1,520	0	0
Cleaning/security/coffee machine	0	0	0	0
Licences	0	0	0	0
Energy	0	0	0	0
Bank guarantees	381	381	0	0
Surfnet	452	226	226	0
Utilities	9,903	5,567	4,336	0
Insurance	881	396	485	0
	17,130	11,512	5,618	0

* Amounts in € thousands

The DLO Research Foundation received bank guarantees from third parties within the scope of the Strategic Plan for New Construction totalling €0.3 million.

The patent and licence rights, pig manure production rights and milk quota have been acquired without charge or, pursuant to the accounting principles for valuation, valued at zero.

The DLO Research Foundation terminated its cooperation in the Bioscience Park project. Agreement on the financial settlement has yet to be reached with the other partners in this project.

3.2.2 Supplementary Information

Allocation of the Result

The Articles of the DLO Research Foundation do not include any provisions relating to the allocation of the result. The Executive Board of the DLO Research Foundation proposed that the negative net result of €3.4 million be allocated to the general reserve.

Post Balance Sheet Events

There were no post balance sheet events which gave cause to the adjustment of or notification in the annual accounts.

Remuneration of Directors and Supervisors

The Wageningen University Executive Board and Supervisory Board also respectively form the Executive Board and Supervisory Board for the DLO Research Foundation. Wageningen University has therefore chosen to include entries based on the Wet Normering Topinkomens (law for the standardisation of top incomes) in a joint overview in the annual report, directly following the annual accounts of Wageningen University and the DLO Research Foundation. See Section 3.3.

Independent auditor's report

Report on the financial statements

We have audited the accompanying financial statements 2013 of the DLO Foundation, Wageningen (page 88 to 124), which comprise the consolidated and company balance sheet as of December 31, 2013, the consolidated and company profit and loss account for the year then ended and the notes, comprising a summary of the accounting policies and other explanatory information.

Management's responsibility

The DLO management is responsible for the preparation and fair presentation of these financial statements and for the preparation of the management board report, both in accordance with Part 9 Book 2 of the Dutch Civil Code (BW), the 'Regeling Subsidie Stichting Dienst Landbouwkundig

Onderzoek', and the 'Beleidsregels toepassing Wet normering bezoldiging topfunctionarissen publieke en semipublieke sector (WNT)' (Policy for the application of the WNT – law for the standardisation of remuneration of executives in the public and semi-public sector), and for the preparation of the annual report, in accordance with the two former items. Management is also responsible for financial accuracy of the income, expenditures and changes in balance sheet items. This means that these amounts should be in accordance with appropriate rules and regulations. Furthermore, management must ensure as much internal control as it deems necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to draw a conclusion on these financial statements based on our audit. We conducted our audit in accordance with Dutch law, including the Dutch Standards on Auditing, 'Controleprotocol DLO 2009', and the 'Beleidsregels toepassing WNT', including the 'Controleprotocol WNT'. This requires that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

In making those risk assessments, the auditor considers internal control relevant to DLO's preparation and fair presentation of the financial statements in order to design audit procedures which are appropriate in the circumstances, but not for the purpose of drawing a conclusion on the effectiveness of the DLO's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management of Stichting Dienst Landbouwkundig Onderzoek, as well as evaluating the overall presentation of the financial statements.

We believe that the evidence we have obtained in our audit is sufficient and appropriate to provide a basis for our audit-based conclusion.

Conclusion with respect to the financial statements

In our opinion, the financial statements give a true and fair view of the financial position of Stichting Dienst Landbouwkundig Onderzoek as at December 31, 2013 and of its result for the year then ended in accordance with Part 9 of Book 2 of the Dutch Civil Code, 'Regeling Subsidie Stichting Dienst Landbouwkundig Onderzoek' and the 'Beleidsregels toepassing WNT'. Furthermore, we are of the opinion that the revenues, casts and movements in balance sheet items for 2013 meet the requirements of statutory financial accuracy in all material respects. This means that these amounts are in accordance with appropriate rules and regulations, as mentioned in 'Controleprotocol DLO 2007'.

Report on other legal and regulatory requirements

Pursuant to the legal requirement under Section 2:393 sub 5e and f of the Dutch Civil Code, we have no deficiencies to report as a result of our examination into whether the management board report, to the extent we can assess, has been prepared in accordance with Part 9 of Book 2 of this Code, and whether the information as required under Section 2:392 sub 1at b-h has been included. Further we report the management board report, to the extent we can assess, is consistent with the financial statements as required by Section 2:391 sub 4 of the Dutch Civil Code.

Arnhem, 26 May 2014

Ernst & Young Accountants LLP

w.g. F. de Bruijn RA

3.2.3 Appendices

Appendix 1 Summary of Purchases and Sales of Real Estate

Ground and Infrastructure	HA	Purchase	Sale	Document number
Wageningen sale of Orion land	0.82		820	E.Z. 13/07484
Aver Heino	1.36		-17	E.Z. 12/09420
Zegveld	0.35		3	
Wageningen Bornsesteeg	2.10		5,738	E.Z. 13/17240
Subtotal grounds and infrastructure	0		6,545	

Buildings	Purchase	Sale	Document number
Wageningen Bornsesteeg		2,302	E.Z. 13/17240
Subtotal buildings	0	2,302	
Total	0	8,847	

Sale Breakdown	Sale Proceeds	Book Value	Book Profit
Wageningen sale of Orion land	820	373	447
Aver Heino	-17	0	-17
Zegveld	3	0	3
Wageningen Bornsesteeg	8,040	4,613	3,427
Totals	8,847	4,986	3,860

* Amounts in € thousands

Appendix 2 Account for the 2013 Ministry of Economic Affairs Subsidy Grants

DLO Research Foundation 2013 Subsidies		
Knowledge-based research	13,878	
Kennis Online	320	
Knowledge circulation education	496	
ICRA	230	
Phytophthora	1,032	
ERA-projects	38	
Food Security Embassy Support Programme	552	
Afghanistan project	4,262	
Policy-supporting research - AGRO	10,742	
Policy-supporting research – Nature and region	7,654	
Top sectors	42,149	
Research for policies	2,112	
Legislative research assignments	42,184	
Additional projects	10,082	
 Ministry of Economic Affairs funding	 135,731	
- Compensation for repayment of loan	2,800	
- Compensation for repayment of PO loan	957	
- Compensation for IAC/ILRI loan	188	
- Correction of decline in demand due to waiver of loan	-56	
- VAT	27,220	
- Payment via laser/honingregeling (literally, honey scheme)	-177	
 Total subsidy grants DLO Research Foundation 2013	 166,662	Document with reference number DGA-AK/13201782 dated 10 December 2013
 Subsidy grants Ministry of Economic Affairs processed using balance sheet		
Compensation for repayment of loan Ministry of Economic Affairs –DLO Research Foundation section	2,800	BSI Ministry of Economic Affairs claim
Compensation for repayment of loan Ministry of Economic Affairs – PO section	957	BSI Ministry of Economic Affairs claim
Compensation for repayment of loan Ministry of Economic Affairs –IAC/ILRI section	188	BSI Ministry of Economic Affairs claim
DLO Research Foundation VAT	27,220	Outcome by balance sheet
 Subsidy grants Ministry of Economic Affairs processed using balance sheet	 31,165	
 Ministry of Economic Affairs income to justify	 135,498	
Changes to Ministry of Economic Affairs research yet to be carried out	-1,279	BSI research yet to be carried out
HCU funds – prepayments	0	BSI prepayments
Other Ministry of Economic Affairs income to account for	0	
 DLO Research Foundation annual accounts justified income	 134,218	

* Amounts in € thousands

To supplement the above justification: In 2013, an amount of €4,004,000 (compared to €2,452,000 in 2012 and €42,500 in 2011) was spent on the Agriculture ATVET Afghanistan – main phase, which began 1 November 2012 and will last until 31 October 2015.

3.3 Remuneration

3.3.1 Overview

Listing for the remuneration of executives

Function ²	Name	from	until	Appointed on	Task Size	Remuneration	Taxable Reimbursements on Fixed and Variable Items	Provision for Remuneration Payable in Term	Total	Social Insurance Contributions	
Executive Board Chair	Y	A.A. Dijkhuizen	1-3-2010	1-3-2014	1-3-2002	1	276,732.18	0.00	49,506.72	326,238.90	3,015.60
Executive Board Member	N	I.J.H. Breukink	1-10-2013	1-10-2017	1-9-2005	1	232,380.22	0.00	38,089.23	270,469.45	3,015.60
Executive Board Member	N	M.J. Kropff	1-10-2013	1-10-2017	1-1-1995	1	246,222.22	0.00	37,893.30	284,115.52	3,015.60
Director	N	R.J. Bino	15-6-2010	15-6-2014	15-6-2010	1	168,319.72	14.00	29,101.44	197,435.16	3,015.60
Director	N	M.C.T. Scholten	15-9-2012	15-9-2016	15-9-2008	1	209,865.00	82.40	31,594.32	241,541.72	3,015.60
Director	N	C.T. Slingerland ³	1-6-2011	1-6-2015	4-6-2007	1	N/A	N/A	N/A	221,857.00	N/A
Director	N	J.E. van den Ende	1-9-2013	1-9-2017	1-9-2009	1	143,572.95	0.00	28,721.40	172,294.35	3,015.60
Director	N	L.C. van Staalduin	15-3-2012	15-3-2016	15-3-2012	1	151,021.31	0.00	26,675.64	177,696.95	3,015.60

Explanation:

- Remuneration: this amount consists of the gross-amounts for salary, allowance(s), holiday and year-end bonuses and variable performance remuneration, as well as an additional tax liability for car and any leave redeemable through Optare.
- Provision for remuneration payable in term: this concerns the employer's portion of pension contributions

² Board members Dijkhuizen, Kropff and Breukink are employed by Wageningen University. Board members Van den Ende, Van Staalduin, Scholten and Bino are employed by the DLO Research Foundation.

³ Mr. Slingerland is affiliated with our organization through his management company. His listing indicates a rate that includes both his remuneration and other expenses. Therefore, no breakdown is displayed and the amount mentioned by his name is not entirely comparable with the amounts listed under the other directors.

- Although the basic conditions of employment is the same for all general directors, the WNT assignment can still lead to (considerable) differences. This is mainly caused by the following factors: any additional remuneration in connection with particular tasks, whether or not goals are achieved in order to qualify for variable remuneration, or consciously renouncing variable remuneration, as well as the value of the leased vehicle in combination with the level of the additional tax liability (which ranges from 0 to 25).

Listing of Supervisors

Function ⁴	Chair or Member	Term of Appointment	Appointed on	Task Size	Remuneration	Taxable Reimbursements on Fixed and Variable Items	Provision for Remuneration Payable in Term	Total	Social Insurance Contributions
Supervisory Board Chair	Chair [#]	M.J. Cohen	1-1-2013	1-1-2017	1-1-2013	N/A	13,145.28	N/A	N/A
Supervisory Board Member	Chair [#]	M. de Boer	1-9-2009	1-9-2013	1-9-2004	N/A	11,267.44	N/A	N/A
Supervisory Board Member	Member	B.J. Marttin*	1-7-2011	1-7-2015	1-7-2011	N/A.	11,267.40	N/A	N/A
Supervisory Board Member	Member	L.C. Bruggeman	1-1-2013	1-1-2017	1-1-2013	N/A	11,267.40	N/A	N/A
Supervisory Board Member	Member	H.E. Waalkens	1-1-2013	1-1-2017	1-1-2013	N/A	11,267.40	N/A	N/A
Supervisory Board Member	Member	S. Korver**	1-1-2013	1-1-2017	1-1-2013	N/A.	11,267.40	N/A	N/A
Supervisory Board Member	Member	R.P. Smith*	1-1-2013	1-1-2017	1-1-2013	N/A.	11,267.40	N/A	N/A

* No payment to those involved with third-party agreement

** Remuneration to Korver management partnership

#Succession of Chair De Boer by Cohen on 1-9-2013

⁴ The members of the Supervisory Board hold an appointment through Wageningen University

Listing for the remuneration of others above the WNT norm

Term of Appointment			Appointed on	Task Size	Remuneration	Taxable Reimbursements on Fixed and Variable Items	Provision for Remuneration Payable in Term	Total	Social Insurance Contributions
Function	From	Until		FTE	2013	2013	2013	2013	2013
Full professor	1-8-2003	28-3-2013	N/A	1	86,187.19	N/A	N/A	86,187.19	N/A

Explanation of the remuneration of directors and supervisors

The remuneration of executives from Wageningen UR is in accordance with the rules established by the 'Wet Normering Topinkomens' (WNT – law for the standardisation of top incomes), or is brought into accordance with the WNT by complying with the transitional rules. The remuneration of Supervisory Board members has been adapted to WNT standards as of 1 January 2013. Wageningen UR has summarised the remuneration of the Executive Board members, the general directors of the knowledge units, and the Supervisory Board members, in compliance with Article 1.1 of the WNT.

The expenses of the Executive Board are split between Wageningen University and the DLO Research Foundation on a 50/50 basis.

		Breukink	Dijkhuizen	Kropff
A.	Remuneration	270,469.45	326,238.90	284,115.52
	Less: additional tax liability for car	–	–18,538.80	–17,088.00
A1.	Remuneration minus additional tax liability	270,469.45	307,700.10	267,027.52
B.	Personal Expenses			
	Representation costs	3,023.63	4,809.50	3,908.75
	Travel expenses domestic	20,163.77	41,557.27	24,022.72
	Travel expenses abroad	74.55	25,462.62	34,971.73
	Other expenses	7,997.28	1,068.48	660.70
B1.	Total personal expenses	31,259.23	72,897.87	63,339.59
C.	Total expenditures	301,728.68	380,597.97	330,367.11

Division across components		Breukink	Dijkhuizen	Kropff
A.	Remuneration minus additional tax liability			
50.0%		WU	135,234.73	153,850.05
50.0%		DLO	135,234.73	153,850.05
B.	Personal Expenses			
50.0%		WU	15,629.61	36,448.94
50.0%		DLO	15,629.61	36,448.94
				31,669.79

4 Scope of the report

This report has been prepared according to the internationally accepted guidelines of the Global Reporting Initiative (GRI).

The GRI-Guidelines state the purpose of a report to be as follows:

'Sustainability reporting is the practice of measuring, disclosing, and being accountable to internal and external stakeholders for organisational performance towards the goal of sustainable development. 'Sustainability reporting' is a broad term considered synonymous with others used to describe reporting on economic, environmental, and social impacts (e.g., triple bottom line, corporate responsibility reporting, etc.).'

Wageningen UR chose to implement the integrated report with version 3.0 (GRI-G3), based on the GRI-Reporting Framework, and to do so at Level B. This means that there are reports on the organisation's strategy, organisational profile, report parameters, governance, commitments and engagement and at least twenty performance indicators. A sector supplement on the primary process of Wageningen UR, namely 'education and research', is not (yet) present through GRI. Therefore, in the present report, Wageningen UR has chosen to take out the sector-specific aspects of the Transparency Benchmark criteria for 2014. As much as possible, the sectorisation follows the classification of the Industry Classification Benchmark, which is also used by Dow Jones and FTSE. Wageningen UR focuses on the aspects expressed in the supersector Government - 'Public sector' – subsections '93. Universities' and '94. Semi-public bodies'.

In addition to the GRI guidelines, the report provides the following basis:

- Accountability for all stakeholders for both financial and sustainability subjects involving 'people, planet, profit'.
- The integrated report is not a means of communications, but an information source for stakeholders.
- The information for the annual report was provided by the (staff) departments.
- The report has been approved by the Supervisory Board.

4.1 Organisational Demarcation

This is the 2013 Annual Report of Wageningen UR, the collaborative partnership between Wageningen University and the DLO Research Foundation. As the bulk of the activities take place in the Netherlands, the report relates to the activities and measures related to sustainability in the Netherlands.

4.2 Materiality Assessment

Based on the Wageningen UR 2011-2014 Strategic Plan, the relevant and material topics were set within the GRI for Wageningen UR. Through the steps of identification, setting priority and validation the topics were evaluated on significance for both stakeholders and Wageningen UR. The annual report handles the most highly evaluated combination of scores for stakeholders and Wageningen UR. The less relevant or irrelevant topics, or topics with less materiality, or lack thereof will, where necessary, be explained in the GR Index (see appendix 4).

4.3 Validation Information

Wageningen UR assures the verification and certainty of reliability of the information in this report.

Examples of this include:

- The independent auditor's report on the WU annual accounts, see 3.1.2.
- The independent auditor's report on the DLO annual accounts, see 3.2.2.
- Risk management and internal control, see 2.9.3
- Certification of various ISO systems
- HR systems for HR administration and payroll have been outsourced. The suppliers have audit reports at their disposal about reliability and existing audit measures.
- Various authorities check the 2013 Environmental Annual Report on the basis of compliance with licensing regulations. The environmental annual report reports on the verification of data and assurance of reliability.
- CO₂ footprint in accordance with ISO 14064, conducted by an independent agency, see 2.6.2
- Quality assurance in education, see 2.2.2
- Quality assurance in research, see 2.2.3

Appendix 1

Education at Wageningen University

Table 1
List of Bachelor's and Master's programmes 2012/2013.

Bachelor	Master
Life Sciences	
Agrotechnology (BAT)	Biosystems Engineering (MAB)
Biology (BBI)	Animal Sciences (MAS)
Biotechnology (BBT)	Aquaculture and Marine Resource Management (MAF)
Animal Sciences (BDW)	Bioinformatics (MBF)
Food Technology (BLT)	Biology (MBI)
Molecular Life Science (BML)	Biotechnology (MBT)
Plant Sciences (BPW)	Food Safety (MFS)
Food and Health (BVG)	Food Technology (MFT)
	Molecular Life Sciences (MML)
	Nutrition and Health (MNH)
	Organic Agriculture (MOA)
	Plant Biotechnology (MPB)
	Plant Sciences (MPS)
Social Sciences	
Management, Economics and Consumer Studies (BBC)	Applied Communication Science (MCS)
Economics and Policy (BEB)	Development and Rural Innovation (MDR)
Health and Society (BGM)	Food Quality Management (MFQ)
International Development Studies (BIN)	Health and Society (MME-E)
Applied Communication Science (BTC)	International Development Studies (MID)
	Management, Economics and Consumer Studies (MME)
Environment & Landscape programmes	
Soil, Water and Atmosphere (BBW)	Climate Studies (MCL)
Forest and Nature Management (BBN)	Earth and Environment (MEE)
International Land and Water Management (BIL)	Environmental Sciences (MES)
Landscape Architecture and Planning (BLP)	Forest and Nature Conservation (MFN)
Environmental Sciences (BMW)	Geo-information Science (MGI)
Tourism (BTO)	International Land and Water Management (MIL)
	Landscape Architecture and Planning (MLP)
	Leisure, Tourism and Environment (MLE)
	Urban Environmental Management (MUE)

Table 2

Number of enrolled students at Wageningen University by type of enrolment: total number, number of first-year students, number of men and women, on 1 October 2013.

Type of Enrolment	Male	Female	Total	First-Years	First-Years	First-Years
				Male	Female	Total
Student	3,740	4,681	8,421	1,008	1,404	2,412
PhD student	186	237	423	32	22	54
Contract student	7	4	11	5	1	6
Second enrolment student	61	108	169	52	87	139
Erasmus Mundus	1	7	8	1	7	8
Erasmus Double Degree	16	17	33	16	16	32
Erasmus Student	50	113	163	50	112	162
Exchange Student Other	10	10	20	10	10	20
Total number of enrolled students	4,071	5,177	9,248	1,174	1,659	2,833

Table 3

Number of students at Wageningen University by study phase: total number, number of first-year students, number of men and women, on 1 October 2013.

Type of Enrolment	Male	Female	Total	First-Years	First-Years	First-Years
				Male	Female	Total
BSc	1,946	2,285	4,231	654	838	1,492
MSc	1,794	2,396	4,190	354	566	920
Total number of enrolled students	3,740	4,681	8,421	1,008	1,404	2,412

Table 4

Number of Bachelor's programme students at Wageningen University by program: total number, number of first-year students, number of men and women, on 1 October 2013.

Training	Male	Female	Total	First-Years	First-Years	First-Years
				Male	Female	Total
Agrotechnology (BAT)	101	9	110	38	3	41
Management, Economics and Consumer Studies (BBC)	173	193	366	92	91	183
Biology (BBI)	275	210	485	66	58	124
Forest and Nature Management (BBN)	140	78	218	41	27	68
Biotechnology (BBT)	157	72	229	56	36	92
Soil, Water and Atmosphere (BBW)	164	70	234	42	24	66
Communication Science (BCW)	19	48	67	6	14	20
Animal Sciences (BDW)	80	282	362	32	101	133
Economics and Policy (BEB)	62	23	85	24	7	31
Health and Society (BGM)	23	142	165	8	64	72
International Land and Water Management (BIL)	116	68	184	39	28	67
International Development Studies (BIN)	89	230	319	27	79	106
Landscape Architecture and Planning (BLP)	120	87	207	34	17	51
Food Technology (BLT)	99	183	282	32	80	112
Molecular Sciences (BML)	95	69	164	37	25	62
Environmental Sciences (BMW)	59	35	94	23	10	33
Plant Sciences (BPW)	78	41	119	18	11	29
Tourism (BTO)	21	72	93	8	15	23
Nutrition and Health (BVG)	75	373	448	31	148	179
Total number of enrolled students	1,946	2,285	4,231	654	838	1,492

Table 5

Number of Master's programme students at Wageningen University by programme: total number, number of first-year students, number of men and women, at 1 October 2013.

Training	Male	Female	Total	First-Years Male	First-Years Female	First-Years Total
Biosystems Engineering (MAB)	59	8	67	8		8
Aquaculture and Marine Resource Management (MAM)	45	31	76	10	5	15
Animal Sciences (MAS)	94	247	341	15	55	70
Bioinformatics (MBF)	28	6	34	8	3	11
Biology (MBI)	110	122	232	4	9	13
Biotechnology (MBT)	115	91	206	16	22	38
Climate Studies (MCL)	34	20	54	12	7	19
Applied Communication Science (MCS)	13	85	98		22	22
Development and Rural Innovation (MDR)	23	28	51	4	10	14
Earth and Environment (MEE)	70	52	122	8	4	12
Environmental Sciences (MES)	136	141	277	36	44	80
Forest and Nature Conservation (MFN)	106	91	197	20	22	42
Food Quality Management (MFQ)	27	46	73	10	17	27
Food Safety (MFS)	31	83	114	13	30	43
Food Technology (MFT)	122	249	371	33	78	111
Geo-Information Science (MGI)	60	27	87	13	11	24
Hydrology and Water Quality (MHW)	4	8	12			0
International Development Studies (MID)	60	151	211	12	39	51
International Land and Water Management (MIL)	50	46	96	8	8	16
Leisure, Tourism and Environment (MLE)	19	54	73	5	18	23
Landscape Architecture and Planning (MLP)	69	72	141	6	8	14
Meteorology and Air Quality (MMA)	1		1			0
Management, Economics and Consumer Studies (MME)	158	164	322	17	22	39
Molecular Life Sciences (MML)	44	50	94	9	4	13
Nutrition and Health (MNH)	40	275	915	8	56	64
Organic Agriculture (MOA)	49	55	104	16	17	33
Plant Biotechnology (MPB)	45	34	79	13	8	21
Plant Sciences (MPS)	126	98	224	27	21	48
Urban Environmental Management (MUE)	44	53	97	14	23	37
Water Technology (MWT)	12	9	21	9	3	12
Total number of enrolled students	1,794	2,396	4,190	354	566	920

Table 6

Graduation efficiency of the MSc programmes for the entering classes of 2009/10 to 2011/12, overall
(N in absolute numbers, after x years in %)

Programme	2009 Entering Class			2010 Entering Class			2011 Entering Class		
	N	After 2 Years	After 3 Years	After 4 Years	N	After 2 Years	After 3 Years	N	After 2 Years
MAB	19	84	84	89	14	79	86	21	81
MAM	21	33	81	81	28	46	89	31	35
MAS	122	61	89	92	130	57	80	121	61
MBF	3	33	100	100	8	50	75	15	53
MBI	63	68	87	90	63	73	92	76	50
MBT	63	79	97	100	85	73	88	59	66
MCL	17	65	100	100	16	63	81	21	43
MCS	19	32	68	74	9	33	56	10	40
MDR	20	50	80	80	23	43	61	23	57
MEE								30	47
MES	67	58	88	90	100	65	89	75	72
MFN	68	62	84	91	90	54	89	69	57
MFQ	27	44	70	79	24	54	71	26	65
MFS	36	64	94	97	39	62	95	43	65
MFT	74	69	95	96	114	74	93	134	66
MGI	15	53	93	93	21	57	86	29	48
MHW	28	54	82	89	27	33	74	17	59
MID	85	33	85	91	70	44	79	65	34
MIL	49	73	96	96	40	53	83	34	47
MLE	34	35	85	88	32	38	69	20	40
MLP	52	38	85	90	61	44	74	56	42
MMA	12	50	92	92	7	71	71	5	100
MME	134	65	90	92	137	73	89	180	68
MML	23	52	87	91	23	74	87	27	78
MNH	96	67	94	96	152	67	91	108	58
MOA	23	57	87	87	33	61	79	34	41
MPB	18	61	89	89	24	75	88	26	58
MPS	69	74	93	94	95	58	84	79	57
MSS	13	31	31	31	9	0	0		
MUE	29	69	97	97	32	63	75	37	51
MWT								5	60
Programmes total	1,299	59	88	91	1,506	61	84	1,476	58
Total including changes of programme	1,299	60	90	93	1,506	62	86	1,476	59

Table 7

Graduation efficiency of the BSc programmes for re-enrolments in the second year (N_{t+1}). For the entering class of 2008/9 to 2010/11, overall (N and N_{t+1} in absolute numbers, after x year in %)

Programme	2008 Entering Class					2009 Entering Class					2010 Entering Class							
	N		N _{t+1}		After 3	After 4	After 5	N		N _{t+1}		After 3	After 4	N		N _{t+1}		After 3
	Years	Years	Years	Years	Years	Years	Years	Years	Years	Years	Years	Years	Years	Years	Years	Years		
BAT	27	17	12	88	100	17	15	20	67	29	27	44						
BBC	40	39	26	74	87	47	43	37	74	53	47	30						
BBI	116	92	18	60	73	145	119	32	66	125	107	37						
BBN	52	37	24	68	76	60	55	40	62	48	39	49						
BBT	42	33	9	73	94	47	38	26	63	53	39	44						
BBW	47	37	16	59	84	63	57	19	70	74	61	38						
BCW	6	4	0	25	75	14	9	44	89	21	16	50						
BDW	70	57	16	58	75	84	69	32	68	134	102	41						
BEB	16	14	7	43	57	16	14	50	64	15	12	50						
BGM	20	15	60	80	87	15	12	67	92	29	21	62						
BIL	46	38	29	79	92	55	46	30	72	34	28	36						
BIN	99	81	25	67	83	96	77	38	74	84	69	33						
BLP	46	37	8	59	76	50	44	18	68	58	50	12						
BLT	57	50	36	72	82	57	47	45	83	66	58	52						
BML	25	21	10	43	62	43	32	44	78	54	52	25						
BMW	25	21	19	62	76	26	23	22	74	24	22	59						
BPW	20	18	11	61	61	22	20	30	70	29	28	43						
BTO										27	17	82						
BVG	95	76	42	84	91	114	90	46	83	116	93	57						
Programmes total	843	687	23	67	81	968	810	34	72	1,073	888	41						
Total including changes in programme	843	717	22	67	81	968	846	34	71	1,073	923	40						

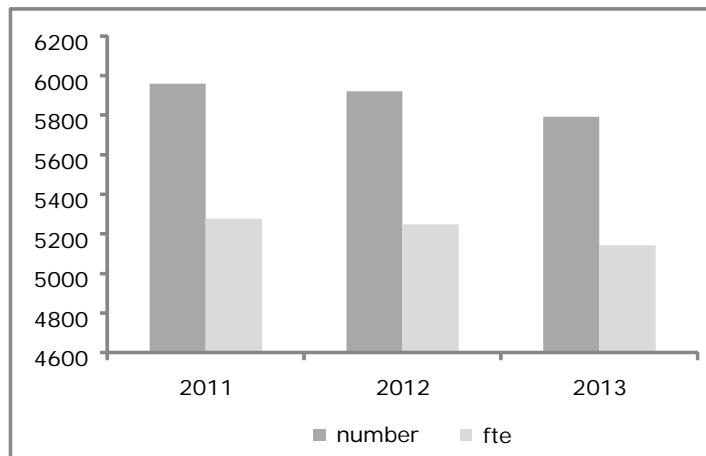
Appendix 2

Social Year Report

The following graphs present information about Wageningen UR at year-end 2013 (in IER).

Number of Staff

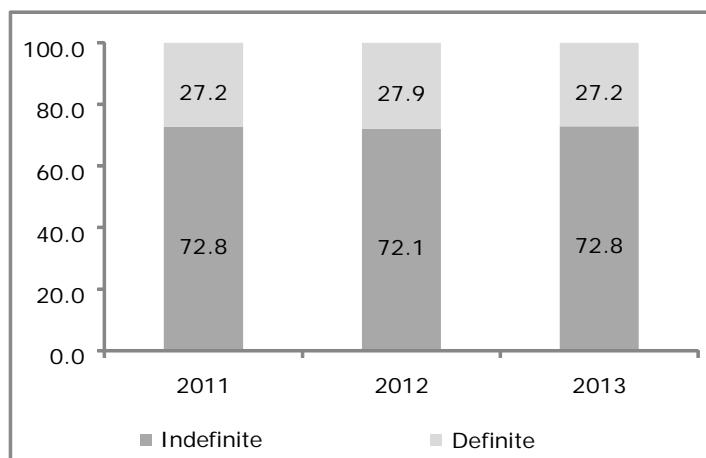
Staff	2011	2012	2013
Number of staff (IER) on 31-13	5,960	5,920	5,793
Number of staff (FTE) on 31-13	5,278	5,248	5,143



Note: the total combined staff of WU and DLO (in IER), decreased in 2013 by 127 IER, by 2.1%. In 2013, this decrease was again largely attributed to the DLO, with 100 of 127 IER. The FTE number also decreased by 2%.

INDEFINITE PERIOD OF TIME/DEFINITE PERIOD OF TIME

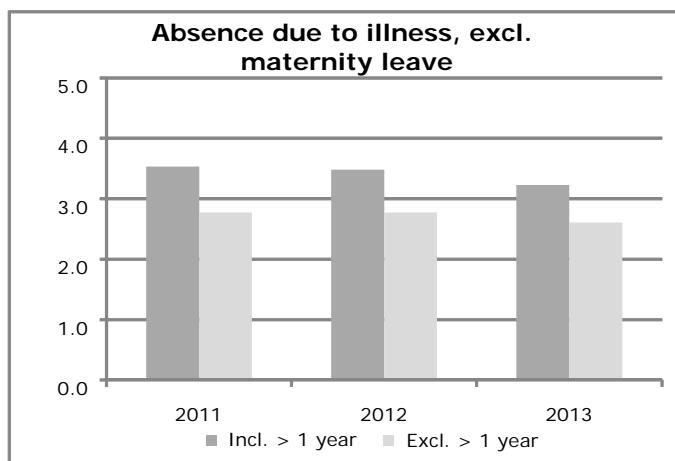
In % IER, including PhD students



Note: the percentage of temporary employment contracts decreased for the DLO Research Foundation in 2013 by 0.9% to 10.1%. WU also saw a decrease of 1.0% to 42.9%. A possible explanation for this may be that the number of employee contracts dropped by over 2% and this probably relates to the expiration of temporary contracts.

ABSENCE DUE TO ILLNESS

	2011	2012	2013
Including absence > 1 year	3.5	3.5	3.2
Excluding absence > 1 year	2.8	2.8	2.6



Note: the rate of absenteeism for the entire Wageningen UR organisation has decreased for the first time in a number of years, and, at a level of 3.2%, remains well below the target maximum of 3.5%. At DLO, absences decreased a fraction (0.1%), and amounted to 3.4% (total absenteeism) while absences of less than one year increased 0.1% to 2.8%. At Wageningen University, both short- and total absences decreased by 0.3%, reaching 3.1% and 2.5% respectively.

ABSENCE DUE TO ILLNESS, excluding maternity leave, including absences of over one year

	2011	2012	2013
Average duration of absence (calendar days)	15.17	14.25	14.50
Absence frequency	1.02	0.99	0.98
Percentage of staff without absenteeism due to illness	47.84	49.85	49.48
Number of individual instances of sick leave*	5,926	5,771	5,697

*Only those instances that began during the reporting period

Rate of absenteeism rate by age category

	2011	2012	2013
< 25 years	1.16	0.48	1.53
25 - 34 years	2.61	2.36	1.97
35 - 44 years	3.33	3.08	2.82
45 - 54 years	3.77	3.71	3.48
55+ years	4.35	4.73	4.46

Rate of absenteeism by job grade

	2011	2012	2013
Job grade 1 - 6	6.5	6.36	6.12
Job grade 7 - 9	4.21	4.13	4.28
Job grade 10 - 11	3.13	3.2	2.54
Job grade 12	3.1	2.95	2.75
Job grade 13 - 14	2.17	3.01	2.43
Job grade 15+	1.75	1.64	1.96
PhD	2.36	2.02	1.95

Note: the number of individual instances of sick leave has once again decreased. The rate of absenteeism by age category saw a drop in all categories with the exception of '< 25 years'.

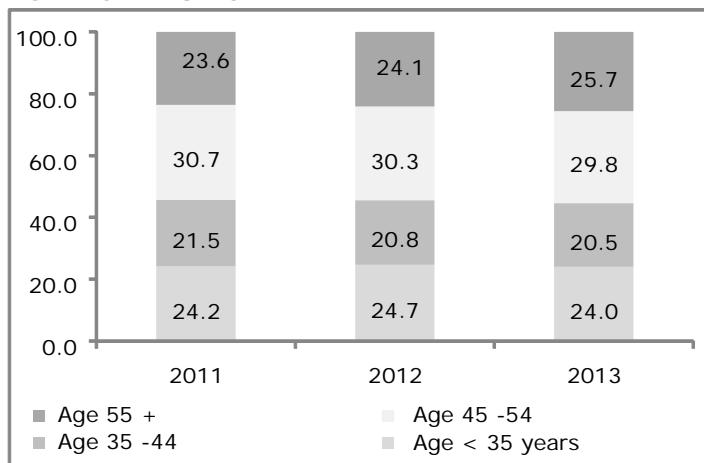
Absenteeism has also decreased among almost all job grades; however, 'job grade 15 or higher' experienced a noticeable increase of almost 0.32%, though at 1.96%, the rate still remains low. Despite its decrease, absenteeism in the 'job grade 1-6' category is significantly higher than the other categories at 6.12%. However, the slightly downward trend is continuing.

DEVELOPMENT/TRAINING

	2011	2012	2013
Cost (x €1,000), excluding time invested	3,851	3,930	4,147
Percentage of the wage costs	ca. 1.0%	ca. 1.1%	ca. 1.2%

Note: the expenditure standard for development/training was set at 2% of the wage costs. Actual expenditures in 2013 were 1.2%, remaining below the standard, but having once again slightly increased in comparison to previous years. It is noted that this percentage does not include the (considerable) costs made by Wageningen UR (not charged) for the (development of) education and training of lecturers provided by the Wageningen Graduate Schools, Introduction to the Netherlands Workshops, R&D Workshops, etc.

AGE DISTRIBUTION

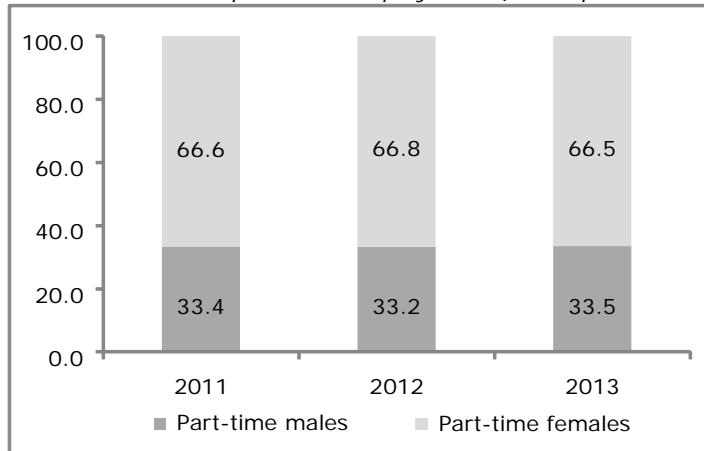


Note: the ageing population phenomenon is also reflected by Wageningen UR's staff and this has once again increased in 2013. There is, however, a clear difference between the DLO Research Foundation and WU.

At the DLO, the number of people in the 55+ category increased by 2.3% in 2013 to 29.4%, while the number in the under-35 category decreased (again) by 1.6% (to 10.3%). In contrast, ageing is less of an issue at Wageningen University. The age distribution remained virtually the same (36.7%), while a slight decrease of 0.8% occurred in the 35-55 category, reaching a level of 41%. A slight but noticeable increase of 0.9% occurred in the 55+ category, bringing that level to 22.3%.

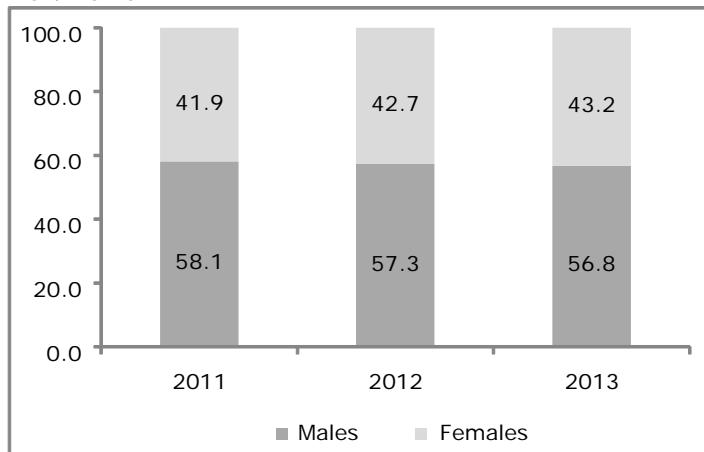
EMANCIPATION

Men and women in part-time employment (of the part-time total)



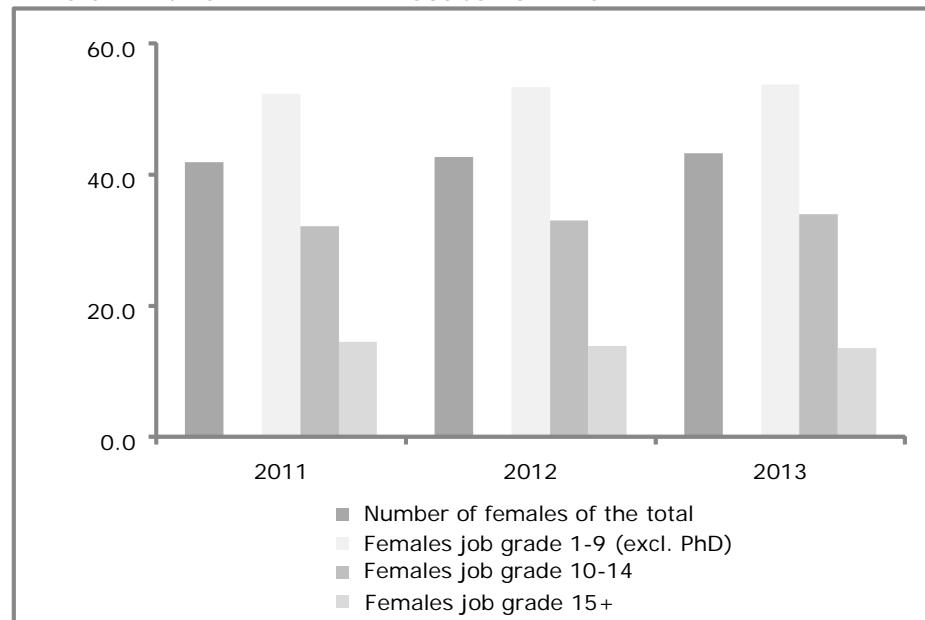
Note: The ratio of men and women in part-time employment barely changed between 2012 and 2013.

Men/Women



Note: In 2013, the percentage of women at Wageningen UR rose by 0.5%, and the proportion of women also increased slightly at the DLO Research Foundation. Relatively speaking, there are more females employed at WU (48.5%) than at the DLO (37.5%).

RATIO OF MEN/WOMEN IN THE VARIOUS JOB GRADES



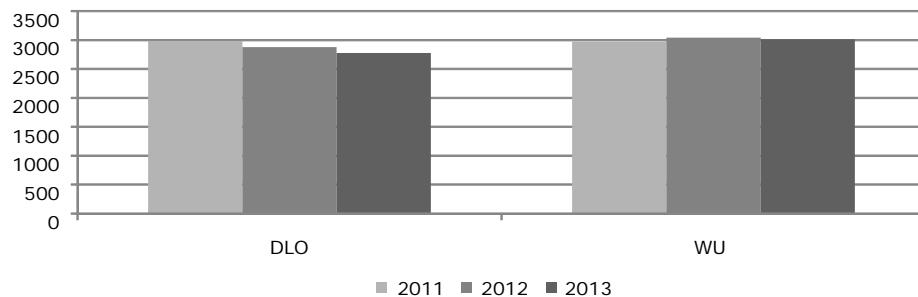
Note: the percentage of females in various job grades is virtually unchanged from 2012.

CHARTS BY WAGENINGEN UR DIVISION

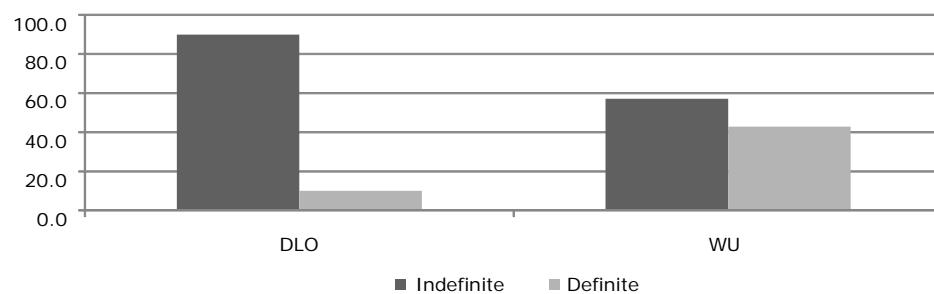
The following charts present information (in IER) relating to the various Wageningen UR divisions.

The first chart presents information expressed in absolute IER and the other charts in percentage IER.

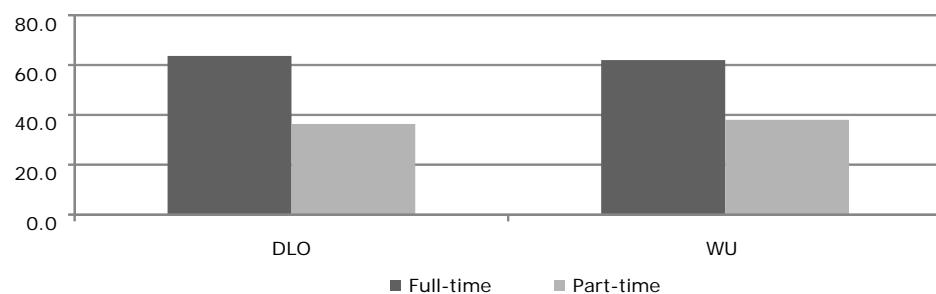
Numbers (iar)



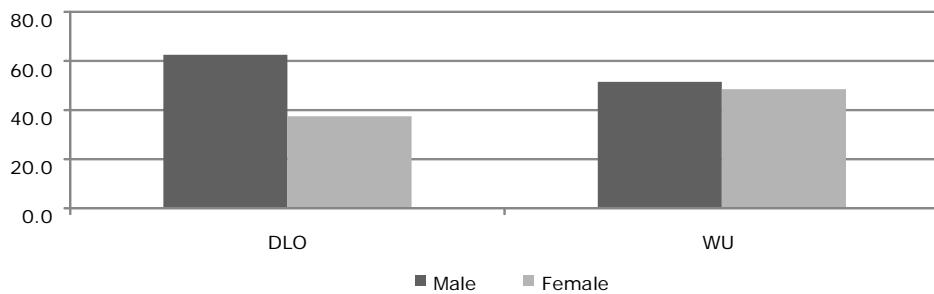
% iar Indefinite/Definite 2013



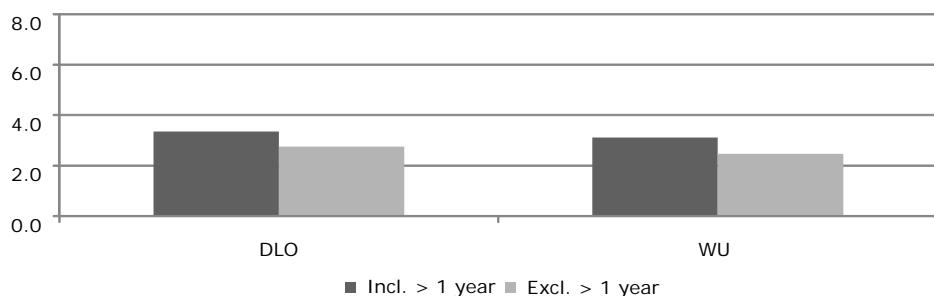
% iar Full-time/Part-time 2013



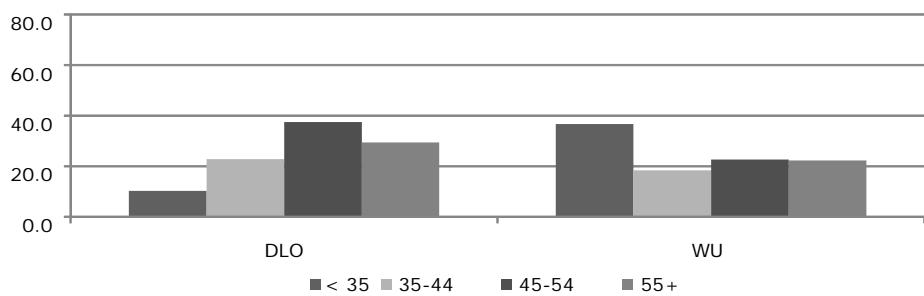
% iar male/female 2013



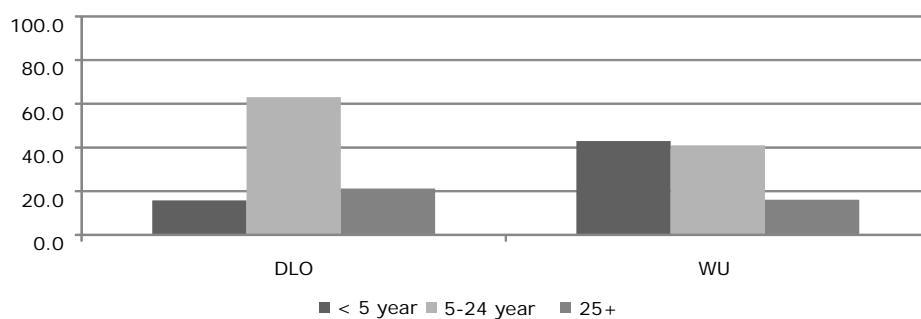
Absence due to illness 2013



% iar age 2013



% iar employment 2013



Appendix 3A

Work for Third Parties by Executive Board

Relevant work for third parties between 1-1-2013 and 31-12-2013

Work for Third Parties by Aalt Dijkhuisen

External Activities

- Supervisory Board member at Fresco (soft drinks bottling company) *
- Supervisory Board member at Incotec (seeds coating) *
- Supervisory Board member at Dutch Public Broadcasting Organisation (NPO) *
- Advisory Board member at Hendrix Genetics (breeding farm) *
- Advisory Board member at Pictet Agri Investeringsfonds, Geneva *
- Advisory Board member at Struik Foods Europe (soups and meals) *
- Board member at Internationaal Duurzaamheidsconsortium (The Sustainability Consortium), US
- Board member at Food Valley
- Board member at Raad voor Deltaonderzoek (Ministry of Infrastructure & Environment)
- Member of General Chairs' Meeting of VSNU (Association of Universities in the Netherlands)
- Board member at TO2 (platform of applied research organisations)
- Member of Innovatiecie and personal advisor to Governor of Fujian Province, China
- Member of International Advisory Board for Prime Minister of Malaysia
- Advisory Board member at World Knowledge Forum
- Programme director at EFAS (European Food & Agribusiness Seminar), in collaboration with Harvard Business School
- Supervisory Board member at the Arnhem Philharmonic Orchestra
- Advisory Board member at Corpus (education centre on the human body)
- Member of the Advisory Committee of the Ronald McDonald House in Arnhem

Other

- Honorary Professor at Massey University, Palmerston North, New Zealand
- Visiting Professor at Fuzhou University, Fujian Province, China
- Honorary Citizen of Fujian Province, China

* remunerated

Work for Third Parties by Martin Kropff

External Activities

- Chair of the board for Tropenbos International
- Supervisory Board member at BLGG AgroXpertus (soil and plant analysis and advice) *
- Board member for Consultative Group on International Agricultural Research (CGIAR) *
- Supervisory Board member at Landgoed Scholtenszathe *
- Supervisory Board member at Wetsus (leading institute in Water technology)
- Supervisory Board member at WNF-Nederland
- Member of the UNIK expert panel (Danish Agency for Science Technology and Innovation) *
- Supervisory Board member at FES High Tech Systems & Materials
- International Supervisory Board member at Scuola Superiore Sant'Anna, Pisa, Italy *
- Chair of the Supervisory Board at Christelijk Lyceum Veenendaal

* remunerated

Work for Third Parties by Tijss Breukink

External activities

- General Board member at Stichting Nationaal Erfgoed Hotel De Wereld
- General Board member at Stichting SURF
- Member of Steering Committee at Governance en Financiën VSNU (Association of Universities in the Netherlands)
- Member of Nationaal Comité Herdenking Capitulaties Wageningen 1945
- Supervisory Board member at Stichting Beheer Belmonte Arboretum Wageningen
- Advisory Board member at World Food Centers
- Member of Comité van Aanbeveling Jubileumfonds Kröller-Müller Museum

Third-party functions are unremunerated

Appendix 3B

Work for Third Parties – Supervisory Board

Name	M/F	Year of Birth	Principal Appointment	Relevant Work for Third Parties Between 1-1-2013 and 31-12-2013	First Appointment	End of Current Term	Core Committee Membership
M. de Boer (Chair of Supervisory Board until 1 September 2013)	F	1939	Held various positions in public administration	Board member at Noorderbreedte magazine Supervisory Board member at Shell Nederland Chair of Supervisory Board at Afvalsturing Friesland Chair of Advisory Board at Milieu en Natuurplan Supervisory Board member at Staatsbosbeheer Chair of 'Wadden Islands' Advisory Board	01-09-2005	01-09-2013	Remuneration and appointments
L.C. Bruggeman (Vice-chair of Supervisory Board)	M	1950	Former chair of the University Medical Center Groningen Executive Board	Supervisory Board member at Dimence Chair of the Stichting Noorderzon Festival Groningen Board Chair of Trustees Board for Post Master Controllersopleiding RUG Supervisor of Maastricht Health Campus Chair of Supervisory Board at Medisch Centrum Alkmaar/Gemini Ziekenhuis Den Helder Chair of Supervisory Board at Groningen Seaports	01-01-2013	01-01-2017	Audit Committee
Dr M.J. Cohen (Chair of Supervisory Board beginning 1 September 2013)	M	1947	Former mayor of Amsterdam	Chair of the Cedris Board Chair of the Supervisory Board at Openbare Bibliotheek Amsterdam Supervisory Board member at Nationaal Fonds voor Vrede, Vrijheid en Veteranenzorg Chair of Vereniging van Organisaties die Intellectueel Eigendom Collectief Exploiteren Chair of the Bart Tromp Stichting	01-09-2013	01-09-2017	Remuneration and appointments (Chair)
B.J. Marttin	M	1965	Member of Executive Board at Rabobank Nederland	Steering Committee Member for Unico Banking Group Member of the Board of Directors at the American Chamber of Commerce Supervisory Board member at IDH (Sustainable Trade Initiative) Member of the Dutch Trade Board Member of Advisory Board Amsterdam University College Member of Advisory Board JINC Member of the Board Rabobank Australia Ltd/Rabobank New Zealand Ltd Member of the Board Rabobank Foundation Chairman of the Shareholders Council Rabo Development	01-09-2011	01-09-2015	Audit Committee (Chair)

				Chairman of the Supervisory Board De Lage Landen International BV			
R.P. Smith	M	1960	President and CEO of Royal Cosun	Board member at Dutch Biorefinery Cluster Board member at FNLI Board member at VEMW Top team member at Agri & Food Supervisory Board member at TKI-BBE	01-01-2013	01-01-2017	Audit Committee
Prof. S. Korver	M	1953	Professor by special appointment for Tilburg University	Chair of General Management at KWPM Director and core lecturer for the Executive MBA Food & Finance, Nyenrode Business University Chair at Holland National Horse Foundation Vice-chair at WBFSH	01-01-2013	01-01-2017	Remuneration and appointments
H.E. Waalkens	M	1948	Former MP for the PvdA (Labour Party), and organic dairy farmer	Chair of The Waddengroep Foundation De Marne Councillor	01-01-2013	01-01-2017	Remuneration and appointments

Appendix 4

GRI Index and Sector Aspects

In the tables below, we report the indicators used in this Annual Report on the basis of the international Global Reporting Initiative (GRI) guidelines (version G3). The sector-specific aspects of the Transparency Benchmark Criteria 2014 are also included. This sector classification follows the classification used by the Industry Classification Benchmark as much as possible, which is also used by Dow Jones and the FTSE. Wageningen UR focuses on the issues articulated in the super sector Government - sector 'Public sector' - subsectors '93. Universities' and '94. Semi-public bodies'.

*Besides the Annual Report a Wageningen UR 2013 Environmental Report was also prepared for the purpose of complying with licensing requirements of the current environmental regulations. See www.wageningenur.nl/nl/Over-Wageningen-UR/Duurzaamheid.htm.

Wageningen UR's environmental indicators and results in 2013 are formulated in more detail than in the 2013 Annual Report.

GRI Code	Contents	Referral/Completion
STRATEGY AND ANALYSIS		
1.1	Statement from the most senior decision-maker of the organisation about the relevance of sustainable development to the organisation and its strategy	Letter from the Vice Chairman, page 1
1.2	Key impacts, risks and opportunities in the area of CSR	2.3 Mission, Vision and Strategy, page 15 ff 1.4 In Dialogue with the World, page 6 ff
ORGANISATIONAL PROFILE		
2.1	Name of the organisation	Wageningen UR
2.2	Primary brands, products and/or services/Description of core activities	2.2 Profile and Core Activities, page 3 ff 2.3 Mission, Vision and Strategy, specifically 2.3.1 and 2.3.2, page 15 ff
2.3	Operational structure of the organisation, including main divisions, subsidiaries, and joint ventures	Organogram, inside cover 2.2 Profile and Policy, page 9 ff
2.4	Location of organisation's headquarters	Wageningen
2.5	Number of countries where the organisation operates	2.3.6 Internationalisation, page 20 ff and world map at www.wageningenur.nl/nl/Onderzoek-Resultaten.htm .
2.6	Nature of ownership and legal form	2.2 Profile and Core Activities, specifically 2.2.1 page 9 ff
2.7	Markets served	2.3.3 Value Chains, page 16 and 2.3.6 Internationalisation, page 22 ff and Strategic Plan at www.wageningenur.nl/nl/Over-Wageningen-UR/Strategisch-plan.htm .
2.8	Scale of the reporting organisation/company size	2.1 Keyfigures page 8 ff 3 Annual Financial Report, specifically 3.1.1 and 3.2.1 page 60 ff
2.9	Significant changes during the reporting period regarding size, structure, or ownership	Non-applicable
2.10	Awards received in the reporting period	See http://www.wageningenur.nl/nl/Over-Wageningen-UR/Wetenschappelijke-onderscheidingen-Wageningen-UR.htm

GRI Code	Contents	Referral/Completion
REPORT PARAMETER		
3.1	Reporting period for information provided	1 January – 31 December 2013
3.2	Date of most recent previous report	June 2013
3.3	Reporting cycle	Annually
3.4	Contact point	duurzaamheid@wur.nl
REPORT SCOPE AND BOUNDARY		
3.5	Process for defining report content	4 Scope of the report, page 125 ff
3.6	Boundary of the report	
3.7	Limitations on the scope or boundary of the report	
3.8	Basis for reporting on joint ventures, subsidiaries, leased facilities, outsourced operations, and other entities	
3.9	Data measurement techniques and the bases of calculations, including assumptions and techniques underlying estimations applied to the compilation of the Indicators and other information in the report	4.3 Validation Data, page 126.
3.10	Explanation of the effects of any re-statements of information provided in earlier reports (including mergers or takeovers, changes in reference years or reporting periods and changes in the nature of activities or measurement methods)	Non-applicable
3.11	Significant changes from previous reporting periods in the scope, boundary, or measurement methods applied in the report	Non-applicable
GRI INDEX		
3.12	GRI index	GRI index, page 86 ff
ASSURANCE		
3.13	Policy and current practice with regard to seeking external assurances for the report	4.3 Validation Data page 126
GOVERNANCE, COMMITMENTS, AND ENGAGEMENT		
GOVERNANCE STRUCTURE		
4.1	The Governance structure of the organisation, including committees under the highest governance body. Indicate whether the Chair of the highest governance body is also an executive officer	Executive Board and Supervisory Board page 4 and including reference to www.wageningenur.nl/nl/Over-Wageningen-UR/Bestuur.htm
4.2		
4.3	For organisations that have a unitary board structure, state the number of independent and/or non-executive members of the highest governance body	Non-applicable
4.4	Mechanisms for shareholders and employees to provide recommendations or direction to the highest governance body	2.2.4 Participal Structure, page 15
4.5	Linkage between compensation for members of the Executive Board and senior managers and the organisation's (CSR) performance/internally developed mission/or values, codes of conduct and principles	2.5.2 Employees, sub-heading Remuneration of managers and senior management, page 30
4.6	Processes in place for the highest governance body to avoid conflicts of interest	1.3 Independence and Compliance, page 6, 2.8 Suppliers and Supply Chain Responsibility, page 53 ff
4.7	Process for determining the qualifications and expertise of the members of the highest governance body for guiding the organisation's strategy on economic, environmental, and social topics	2.9 Compliance, page 55 ff
4.8	Internally developed statements of mission or values, codes of conduct, and principles relevant to economic, environmental and social performances, including indications on the status of their implementation	
4.9	Procedures of the highest governance body for overseeing the organisation's identification and management of economic, environmental, and social performance, including relevant risks and opportunities, and adherence or compliance with internationally agreed standards, codes of conduct, and principles	
4.10	Processes for evaluating the highest governance body's own performance, particularly with respect to economic,	

GRI Code	Contents	Referral/Completion
	environmental, and social performance	
	COMMITMENTS TO EXTERNAL INITIATIVES	
4.11	Explanation of the application of the precautionary principle	2.9 Compliance, page 55 ff
4.12	Externally developed economic, environmental, and social charters, principles, or other initiatives to which the organisation subscribes or endorses	
4.13	Membership in associations and national/international advocacy organisations	2.2.3 Research, specifically participations in research schools not led by Wageningen UR, page 11 ff 2.3.6 Internationalisation, page 20 ff 2.4.2 Stakeholders, Dialogues in 2013 – Looking ahead to 2014, page 27 ff
	STAKEHOLDER ENGAGEMENT	
4.14	List of relevant stakeholder groups engaged by the organisation	2.3.3 Value Chains, page 16 ff
4.15	Basis for identification and selection of stakeholders with whom to engage	2.4 In Dialogue with the World, page 25 ff
4.16	Approaches to stakeholder engagement, including frequency of engagement by type and by stakeholder group	2.4 In Dialogue with the World, page 25 ff 2.5.1 People Aspects in Education and Research, page 29 ff
4.17	Key topics and issues that have been raised through stakeholder engagement, and how the organisation has responded, including in its reporting	2.6.1 Planet Aspects in Education and Research, page 40 ff 2.7.1 Profit Aspects in Education and Research, page 45 ff 2.3.6 Internationalisation, page 20 ff 2.7.2 Knowledge Circulation and Valorisation, page 46 ff
	ECONOMIC PERFORMANCE INDICATORS	
	'Management approach disclosure'	2.7 Profit, page 45
EC2	Financial implications and other risks and opportunities for the organisation's activities due to climate change	2.7.3 Economic Performance Indicators, page 47 ff
EC3	Coverage of the organisation's defined (pension) benefit plan obligations	
EC4	Significant financial assistance received from government	
EC5	Range of ratios of standard entry level wage compared to local minimum wage at significant operation locations	
EC7	Procedures for local hiring and proportion of senior management hired from the local community at significant operation locations	
EC8	Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, in-kind, or pro bono engagements	
EC9	Understanding and describing significant indirect economic impacts, including their extent	
EC1	Direct economic value generated and distributed, including revenues, operating costs, employee compensation, donations and other community investments, retained earnings, and payments to capital providers and governments	2.7.3 Economic Performance Indicators, page 47 ff 2.5.3 Students, specifically, page 34 ff 2.5.4 Alumni Relations and Fundraising, page 38 ff
EC6	Policy, practices, and proportion of spending on locally-based suppliers at significant operation locations	2.8 Suppliers and Supply Chain Responsibility, page 53 ff
	ENVIRONMENTAL PERFORMANCE INDICATORS	
	Management approach disclosure	2.6 Planet, page 39
EN1	Total materials used by weight or volume	2.6.2 Management Operations, page 41 ff
	Percentage of materials used that are recycled from external sources	Chapter 3 2013 Environmental Report Wageningen UR *

GRI Code	Contents	Referral/Completion
EN3	Direct energy consumption by primary energy source	2.6.2 Management Operations, specifically Energy, page 41 ff
EN4	Indirect energy consumption by primary source	See Chapter 3 2013 Environmental Report Wageningen UR* for total consumption and consumption per m ² and per student and employee
EN5	Energy saved due to usage reduction and efficiency improvements	Wageningen UR* for total consumption and consumption per m ² and per student and employee
EN7	Initiatives to reduce indirect energy consumption and reductions achieved	2.6.2 Management Operations, specifically Energy, page 41 ff
EN6	Initiatives to provide energy-efficient or renewable energy based products and services, and reductions in energy requirements as a result of these initiatives	Non-applicable. Wageningen UR is a knowledge institution where there is no production that could be shaped in an energy-efficient manner
EN8	Total water withdrawal per source	8% and 3% increase of tap water and spring water, respectively, compared to 2012.
EN21	Total water discharge by quality and destination	See Chapter 3 2013 Environmental Report Wageningen UR * for total consumption, and consumption per m ² and per student and employee *, see Environmental Report 2012*.
EN9	Water sources significantly affected by withdrawal of water	Non-applicable. The water consumption is building-related and therefore not relevant to Wageningen UR. Wageningen UR also used spring water for the primary process.
EN10	Percentage and total volume of water recycled and reused	Non-applicable. The buildings are connected to sewerage. All wastewater thus goes to modern sewage treatment companies.
EN11	Location and size of land owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	2.6.2 Management Operations, specifically Biodiversity, page 41 ff
EN12	Description of significant impacts of activities, products and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas	See Chapter 3 2013 Environmental Report Wageningen UR *, specifically Flora and Fauna
EN13	Habitats protected or restored	
EN14	Strategies, current actions and future plans for constraining impacts on biodiversity	
EN15	Number of IUCN Red List species and national conservation list species with habitats within the sphere of influence of operating activities, by level of extinction risk	
EN16	Total direct and indirect greenhouse gas emissions by weight	2.6.2 Management Operations, specifically CO ₂ footprint, page 41 ff
EN17	Other relevant indirect greenhouse gas emissions by weight	See Chapter 6 2013 Environmental Report
EN18	Initiatives to reduce greenhouse gas emissions and reductions achieved	Wageningen UR* for details of total footprints and the per m ² and per student and employee.
EN19	Emissions of ozone-depleting substances by weight	Non-applicable, other than included in CO ₂ footprint.
EN20	NO _x , SO _x and other significant air emissions by type and weight	The activities of Wageningen UR do not cause substantial ozone depletion
EN22	Total weight of waste by type and disposal method	2.6.2 Management Operations, specifically Waste, page 41 ff
EN24	Weight of transported, imported, exported, or treated waste deemed hazardous under the terms of Annex I, II, III and VIII of the Basel Convention and the percentage of waste shipped internationally	See Chapter 3 2013 Environmental Report Wageningen UR* for total amounts, and amounts per m ² and per student and employee
EN23	Total number and volume of significant spills	Non-applicable. There are no significant spills of named substances.
EN25	Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the drainage and discharge of the reporting organisation	Non-applicable. These indicators are seen as immaterial for Wageningen UR.
EN26	Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation	
EN27	Percentage of products sold and their packaging materials that are reclaimed by category	
EN30	Total environmental protection expenditures and investments by type	
EN28	Monetary value of significant fines and total number of non-monetary sanctions for noncompliance with environmental laws and regulations	2.9 Compliance, page 55 ff

GRI Code	Contents	Referral/Completion
EN29	Significant environmental impacts of transporting products and other goods and materials used for the activities of the organisation and transportation of the workforce	2.6.2 Management Operations, specifically CO ₂ footprint, page 41 ff See Chapter 3 and 6 2013 Environmental Report Wageningen UR* for details on transport and total footprints and the footprint m ² and per student and employee.
<hr/>		
LABOR PRACTICES AND DECENT WORK PERFORMANCE		
INDICATORS		
	Management approach disclosure	2.5.2 Employees, page 30 2.9.6 Safety & Environment, page 59
LA1	Total workforce by employment type, employment contract, and region	Appendix 2. Social Year Report, page 133 ff
LA2	Total number and rate of employee turnover by age group, gender, and region	
LA7	Rates of injury, occupational diseases, lost days, and absenteeism, and number of work related fatalities by region, also for subcontractors who work for the organisation	
LA10	Average hours of training per year per employee, by employee category	
LA3	Benefits provided to full-time employees that are not available to part-time employees, by major operations	Irrelevant considering the COA agreements and the base of operations from the Netherlands.
LA4	Percentage of employees covered by collective bargaining agreements	The two entities of Wageningen UR each have their own collective labour agreement; that of the VSNU for Wageningen University, and a separate agreement for DLO. Together, these agreements are applicable for 99.9% of employees.
LA5	Minimum notice period(s) regarding operational changes, including whether it is specified in collective agreements	The statutory notice period is one month. Within Wageningen UR, this can be up to four months, depending on the duration of employment and the applicable collective labour agreement. In the event of reorganisations, redeployment candidates have an employment protection of up to 15 months, depending on the applicable collective labour agreement.
LA6	Percentage of total workforce represented in formal joint management-worker health and safety committees of employers and employees who help monitor and advise on occupational health and safety programmes	This indicator is not considered to be most relevant to Wageningen UR.
LA8	Education, training, counselling, prevention, and risk-control programs in place to assist workforce members, their families, or community members regarding serious diseases	Appendix 2. Social Year Report, specifically Development/Education, page 131 ff
LA9	Accords on health and safety topics covered with trade unions	Wageningen UR complies with the Health and Safety Catalogue VSNU. This applies to WU and DLO. See also 2.9.6 Safety & Environment, page 59 ff
LA11	Programmes for skills management and lifelong learning that support the continued employability of employees and assist them in end of career management.	2.5.2 Employees, specifically Sustainable Employability, Health and Welfare, see page 30 ff as well as courses and training offered by Wageningen Academy, Centre for Development Innovation, In'to Languages and the Library, see www.wageningenur.nl/nl/Onderwijs-Opleidingen.htm

GRI Code	Contents	Referral/Completion
LA12	Percentage of employees receiving regular performance and career development reviews	See LA11, Formally, annual performance and development interviews (P&D) take place once a year. There is also a KPI drafted in the Strategic Plan 2011-2014, see 2.3.4, page 16. Informally, employees are informed beforehand via intranet, management and/or colleagues.
LA13	Composition of governance bodies and breakdown of employees per category according to gender, age, membership of a particular social minority and other indicators of diversity	Appendix 2. Social Year Report, page 133 ff A reflection of the target group is sought within the governing bodies of Wageningen UR. Among others, students, staff, nationals and internationals are taken into account.
LA14	Ratio of basic salary of men to women by employee category	Appendix 2. Social Year Report, page 133 ff
	HUMAN RIGHTS PERFORMANCE INDICATORS	
	Management approach disclosure	2.9.5 Human Rights, page 59
HR1	Percentage and total number of significant investment agreements that include human rights clauses or of which human rights compliance has been screened	2.8 Suppliers and Supply Chain Responsibility, page 53 ff
HR2	Percentage of significant suppliers and contractors that have undergone screening on human rights and actions taken	
HR3	Total hours of employee training on policies and procedures concerning aspects of human rights that are relevant to operations, including the percentage of staff trained	
HR4	Total number of incidents of discrimination and actions taken	2.5.2 Employees, specifically Health and Welfare, page 30 ff
HR5	Operations in which the rights to exercise freedom of association and collective bargaining may be at significant risk, as well as the measures taken to support these rights	Non-applicable
HR6	Operations identified as having significant risk for incidents of child labour, as well as the measures taken to eliminate child labour	
HR7	Operations identified as having significant risk of incidents of forced or compulsory labour, as well as measures taken to eliminate forced or compulsory labour	
HR9	Total number of incidents of violations involving rights of indigenous people and actions taken	
HR8	Percentage of security personnel trained in the organisation's policies or procedures concerning aspects of human rights that are relevant to the activities	Wageningen UR has outsourced security. The relevant suppliers follow the general policies and human rights policies Wageningen UR upholds. The suppliers only deploy employees who have the basis security staff certification, first aid certificate/CPR and BHV +.
	SOCIETY PERFORMANCE INDICATORS	
	Management approach disclosure	Wageningen UR develops knowledge and trains young people in the domain of healthy food and living environment and helps organizations, governments and businesses all over the world to practically apply that knowledge. It looks for ways to reduce use of pesticides and animal testing and to improve animal welfare, see Strategic Plan 2011-2014 at www.wageningenur.nl/nl/Over-Wageningen-UR/Strategisch-plan.htm .

GRI Code	Contents	Referral/Completion
SO1	Programmes and policy to manage negative impacts of business activities on society	2.4 In Dialogue with the World, page 25 ff 2.9 Compliance, page 55 ff
SO2	Percentage of and total number of business units analysed for risks related to corruption	2.9 Compliance, page 55 ff
SO3	Percentage of employees trained in the organisation's anti-corruption policies and procedures	
SO4	Actions taken in response to incidents of corruption or fraud	
SO7	Total number of legal actions taken for anti-competitive behaviour, anti-trust, and monopoly practices, as well as the results of these actions	
SO8	Monetary value of fines and total number of non-monetary sanctions for noncompliance with laws and regulations	
SO5	Public policy positions and participation in public policy development and lobbying	Contacts of Wageningen UR are focused on knowledge development, therefore, 'Public Affairs' are not an issue.
SO6	Total value of financial and in-kind contributions to political parties, politicians and related institutions by country	Non-applicable
PRODUCT RESPONSIBILITY PERFORMANCE INDICATORS		
	Management approach disclosure	Product responsibility in relation to the value chain is described in 2.3.3 Value Chains, page 16 ff
PR1	Life cycle stages in which the impacts of products and services for health and safety are assessed for improvement, and percentage of significant products and services categories subject to such procedures	Non-applicable. These indicators are irrelevant for Wageningen UR, as it is a knowledge institution.
PR2	Total number of incidents of non-compliance with regulations and voluntary codes concerning health and safety of products and services during their life cycle, by type of outcome	
PR3	Type of product and service information required by procedures, and percentage of significant products and services subject to such information requirements	Non-applicable. Wageningen UR offers an immaterial product
PR4	Total number of incidents of non-compliance with regulations and voluntary codes concerning information and labelling of products and services, by type of outcome	
PR5	Practices related to customer satisfaction, including results of surveys measuring customer satisfaction	2.2.2 Education, specifically Quality Assurance, page 10 ff 2.2.3 Education, specifically Quality Assurance, page 11 ff 2.6.3 Facilities and Service, page 38 ff
PR6	Programs for adherence to laws, standards and voluntary codes related to marketing communications, including advertising, promotion and sponsorship	Wageningen UR has a limited budget for marketing communications. This budget is not used for advertising in the traditional sense, but is rather spent on fact-based communication.
PR7	Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion and sponsorship by type of outcome	The advertisements discuss examples of research carried out at Wageningen UR. There are no guidelines or codes applicable to these expressions (IMs) and there are no incidents or lawsuits as a result of marketing communications.
PR8	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data	2.9 Compliance, page 55 ff
PR9	Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services	

The sector-specific aspects are expressed in super sector Government - sector 'Public sector' - subsectors '93. Universities' and '94. Semi-public bodies' are shown in the table below.

Code	Contents	Referral/Completion
FE1	Energy consumption	2.6.2 Management Operations, specifically Energy, page 41 ff
FE3	Renewable energy consumption	See Chapter 3 2013 Environmental Report Wageningen UR* for total consumption and consumption per m ² and per student and employee
PR2	Eco-design: Improvement rate of product energy efficiency compared to previous year	Wageningen UR* for total consumption and consumption per m ² and per student and employee
FE2	Building energy consumption	Wageningen UR has implemented systematic energy management in its business operations and thus meets the MJA3 agreement. In energy management, energy consumption is monitored on the complex, building and unit level. Energy audits have been carried out. For more information and details per m ² , see the 2013 Environmental Report Wageningen UR*.
OE	Use of paper, wood	2.6.2 Management Operations, specifically Waste, page 41 ff See Chapter 3 2013 Environmental Report Wageningen UR* for total amount and amount per m ² and per student and employee.
WC10	Policy, measures and outcome in relation to training of workforce	Appendix 2. Social Year Report, specifically Development/Education, page 131 ff
E2	Employees that are covered under a collective bargaining agreement	The two legal entities of Wageningen UR each have their own Collective Labour Agreement (CAO); the one from the VSNU for Wageningen University and a separate one for DLO. These agreements together are applicable to 99.9% of all employees.
W1	Gender diversity (female employees and female management positions)	2.5.2 Employees, specifically Gender Diversity page 30, ff Appendix 2. Social Year Report, specifically Development/Education, page 131 ff
W4	Impact of expected demographic changes and strategy to offset potentially adverse effects? E.g. aging workforce	2.5.2 Employees, specifically Gender Diversity page 30, ff Appendix 2. Social Year Report, specifically Development/Education, page 131 ff
PR1	Products or services related to: increasing eco-efficiency of client applications of operations; developing and using clean technologies; offsetting climate change, carbon emissions, resource depletion; increasing fuel-efficiency; making ESG relevant products operable (e.g. smart metering, green building technologies; financing of ESG relevant products or services.	2.3.3 Value Chains, page 16 ff 2.4 In Dialogue with the World, page 25 ff 2.5.1 People Aspects in Education and Research, page 29 ff 2.6.1 Planet Aspects in Education and Research, page 40 ff
PR2	Eco-design: Improvement rate of product energy efficiency compared to previous year	2.7.1 Profit Aspects in Education and Research, page 45 ff 2.7.2 Knowledge Circulation and Valorisation, page 46 ff
PR15	Policy, measures and outcome in relation to loss of personal data	4.3 Validation Data, page 126,
PR16	Policy, measures and outcome in relation to protection of privacy	2.5.2 Employees, specifically Operational Excellence, page 30 ff
04	Financial instruments, investment property held in accordance with ESG criteria	2.7.3 Economic Performance Indicators, page 47 ff
06	Policy and outcome in relation to pro bono services	
05	Vacancies of real estate properties	2.6.3 Facilities and Services, specifically Housing, page 38 ff

Colophon

Publication

Wageningen UR, June 2014
www.wageningenUR.nl/en

Wording

Workgroup Annual Report Wageningen UR

Editing

Wageningen UR, Communication Services

Design and Layout

Wageningen UR, Communication Services

Photography

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Printing

MediaCenter B.V. Rotterdam

To explore
the potential
of nature to
improve the
quality of life



The mission of Wageningen UR (University & Research centre) is 'To explore the potential of nature to improve the quality of life'. Within Wageningen UR, nine specialised research institutes of the DLO Research Foundation have joined forces with Wageningen University to help answer the most important questions in the domain of healthy food and living environment. With approximately 30 locations, 6,000 members of staff and 9,000 students, Wageningen UR is one of the leading organisations in its domain worldwide. The integral approach to problems and the cooperation between the various disciplines are at the heart of the unique Wageningen Approach.
