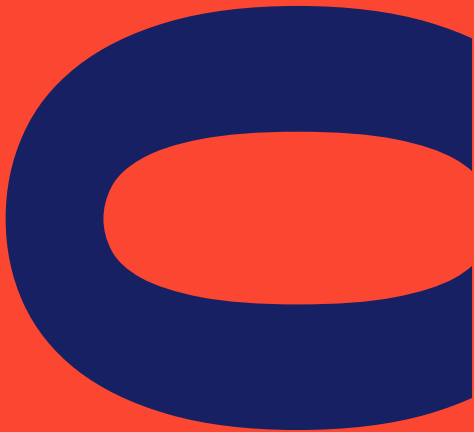


2011 Annual Report



**Knowledge for
global development
and justice.**

Annual Report

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Director's intro: Working on the greatest challenges of our time

For almost 90 years, CMI has addressed real-world challenges by combining research excellence with a dedication to make new knowledge available for practical use.

Our founder, the late Christian Michelsen, defined the institute's over-arching purpose: **to promote tolerance and mutual understanding between nations and peoples.** We humbly carry this mission forward by devoting our time, talents and efforts to developing and communicating knowledge that addresses the huge global inequalities in human life conditions. I am impressed by the work our staff have been doing in 2018.

Our research output has been very high and of excellent quality. The success rate we had in the Research Council is probably the best ever. We also made important steps to further increase our international funding, both in the EU and elsewhere.

Good teamwork is an important success factor. I am also pleased that we have defined bold ambitions for future development and growth. The first step in a **comprehensive recruitment** process was recently completed, and we are happy to welcome several new colleagues in the near future.

2018 starkly reminded us of the risks we face when working in countries ridden by war and conflict. We are immensely grateful that we have not lost anyone. At the same time, when human suffering is brought so close, we see the importance of our mission more clearly. We are indeed privileged to work on the greatest challenges of our time.



Ottar Mestad

2018 Highlights



Tracing the impact of CMI's research

"When I was still a rookie, a colleague told me that our most important tool, was good and comfortable shoes," begins Odd-Helge Fjeldstad in the first issue of the new CMI Impact Series.

CMI research aims to influence policy and practice. This year we launched a new series, the CMI Impact series, where we trace the footprints of our research. We narrate the life cycle of projects, from development challenge to impact on people and policies. What was the problem, what did we do, and what was the result? Read more at www.cmi.no.



New research funders

One of our main strategic goals is to increase and expand our funding base. This year, we won our first EU and US AID projects.

EU Horizon 2020: Refugees in the City: Urban Displacement, Development and Donor Policies in the Middle East

Unable to address the root causes of displacement, the international community is searching for better policies to address displacement in fragile host countries. Our project will investigate the key elements needed for instituting an area-based urban response for Middle East refugees and IDPs.

US AID: Targeting Natural Resource Corruption

In cooperation with World Wildlife Fund, and George Mason University, this U4 project aims to deliver new thought leadership and research on how to approach anti-corruption issues in the natural resource sector with an emphasis on wildlife, fisheries and forests.



Essentials of anti-corruption: New online courses

U4 released new improved courses on the essentials of anti-corruption, designed in collaboration with an e-learning expert.

Module One is a one-hour self-paced module that gives learners a basic knowledge of core concepts. Module 2 is an expert-led course designed to equip learners with confidence to address negative effects of corruption on development goals. We have also developed a new specialized course on anti-corruption in the justice sector and overhauled our course on anti-corruption in the health sector.



A social norms approach to anti-corruption reform

Collective behaviours like corruption are sustained by social norms.

Social norms are rooted in shared attitudes and beliefs. Insights into norms found in communities, families, and organisations, can contribute to anti-corruption policies that are better suited to local realities. For instance, the threat of social sanctions for norm violations creates pressures on officials and citizens to sustain corrupt practices. Practitioners can use various methods to diagnose normative pressures in a given context, and use social norms strategies to relieve these pressures so that collective behaviour can change.

Social norms is a new U4 topic.



Bergen Global: Making sense of global challenges

8 • 2018 HIGHLIGHTS

Brilliant academics and civil society actors from all over the world come to Bergen Global to share their knowledge and analysis on global development challenges.

This year, **we overhauled the venue** and invested in top notch technical equipment. Now all our interesting conversations and debates are **streamed and recorded**. The new investments enable us to build an archive of knowledge of podcasts and videos that can be accessed by everyone everywhere.

Bergen Global is a joint project between the Chr. Michelsen Institute and the University of Bergen. In addition to regular events, Bergen Global houses one of the largest specialised collections in Norway of books and periodicals on Africa, Asia, the Middle East and Latin America.



Chr. Michelsen Annual Lecture 2018: Backlash against democracy

Prof. Brian Raftopolous from the University of Zimbabwe, addressing the increasingly hostile climate against democracy and key human rights across the globe.



Every year on March 15, Christian Michelsen's birthday, we host the Chr. Michelsen Annual Lecture, where we invite a distinguished scholar or practitioner to come and inspire and challenge us.

Chr. Michelsen Prize for excellent development research 2018: Maja Janmyr

Janmyr won for her article "*No Country of Asylum: 'Legitimizing' Lebanon's Rejection of the 1951 Refugee Convention*" which examines Lebanon's paradoxical approach to refugee politics and law. Janmyr is Professor in International Migration Law at the Norwegian Center for Human Rights, Faculty of Law, University of Oslo.

Chr. Michelsen's Prize for outstanding development research should highlight and inspire development-related research of high quality and relevance. The award is given for the best article written by a researcher based in Norway under the age of 40.





New staff: Our most important asset

We are expanding and recruiting the best people from all over the world to join our international work environment. This year we welcomed four new colleagues.

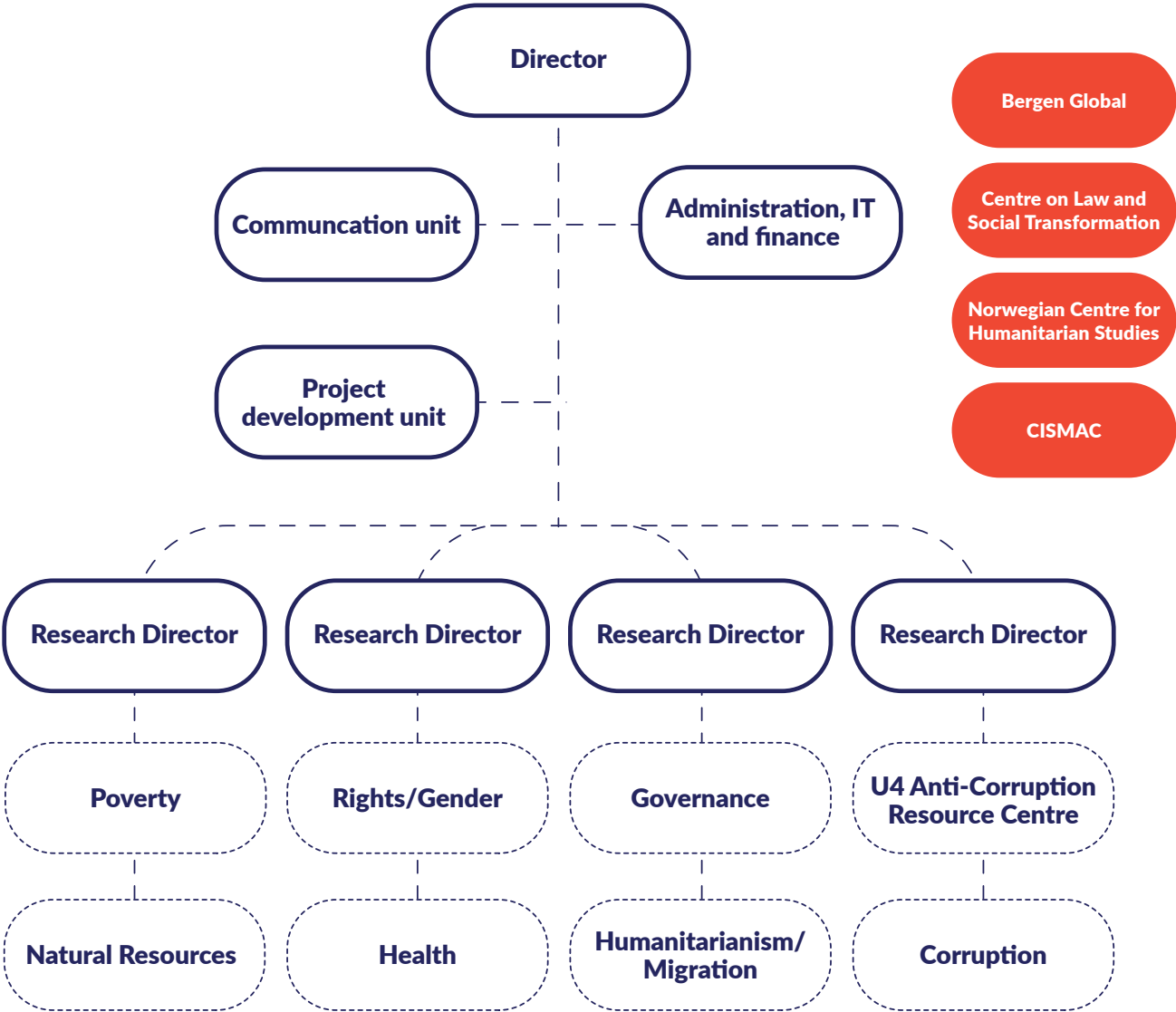
Cecilie Wathne is a development economist focusing on how to plan, measure and evaluate anti-corruption interventions. She is a senior adviser and leads U4's thematic work on Measurement and Evaluation.

Petter Lohne is our new Head of Accounts. He came from a senior advisor position at The National Institute of Nutrition and Seafood Research (Institute of Marine Research from 2018), and has more than five years of experience with research administration.

Maya Havre is our new U4 Finance and Operations Manager. She manages funds and oversees the contractual relations with all U4 partners. She came from the offshore industry.

Marianne Tørraasen is a PhD candidate studying female judges in Haiti. Marianne was a Master's student at CMI, and we are thrilled to have her take her PhD on our project Women on the Bench: The role of female judges in fragile states.

CMI Organisation



Staff list

AS OF 31 DEC 2018

Director

Ottar Mæstad

Management

Vigdis Anita Gåskjenn,
Administration and Finance Director

Ingvild Hestad, *Communication
Director*

Arne Strand, *Deputy Director, U4
Director, Research Director*

Liv Tønnessen, *Research Director*

Espen Villanger, *Research Director*

Lovise Aalen, *Research Director*

Democracy and governance

Aslak Jangård Orre,
Senior Researcher, Coordinator

Lise Rakner, *Senior Researcher*

Leonardo R. Arriola,
Affiliated Researcher

Humanitarianism

Antonio De Lauri,
Senior Researcher, Coordinator

Are John Knudsen,
Senior Researcher

Astri Suhrke
Senior Researcher

Kari Grøtterud Telle,
Senior Researcher

Elling N. Tjønneland,
Senior Researcher

Rights and legal institutions

Lara Barbosa Cortes,
Post doc. Researcher

Camila Gianella,
Post doc. Researcher

Siri Gloppen, *Senior Researcher*

Oda Karoline Ringstad,
Research Assistant

Hugo Stokke, *Senior Researcher*

Elin Skaar,
Senior Researcher, Coordinator

Sarah A. Tobin, *Senior Researcher*

Daniel M. Brinks,
Affiliated Researcher

Malcolm Langford,
Affiliated Researcher

Rachel Sieder, *Affiliated Researcher*

Bruce M. Wilson,
Affiliated Researcher

Gender politics

Karin Ask, *Researcher*

Marianne Tøraasen,
PhD Candidate

Vibeke Wang,
Senior Researcher, Coordinator

Torunn Wimpelmann,
Senior Researcher

Abdel Ghaffar Ahmed,
Affiliated Researcher

Irene Maffi, *Affiliated Researcher*

Global health and development

Joar Svanemyr,
Post doc. Researcher

Siri Lange, *Affiliated Researcher*

Bertil Tungodden,
Affiliated Researcher

Poverty dynamics

Merima Ali, *Post doc. Researcher*

Sosina Bezu Chiksa,
Senior Researcher

Sandra Kristine Halvorsen,
PhD Candidate

Magnus Hatlebakk,
Senior Researcher, Coordinator

Ivar Kolstad, *Senior Researcher*

Inge Tvedten, *Senior Researcher*

Arne Wiig, *Senior Researcher*

Lars Ivar Oppedal Berge,
Affiliated Researcher

Vincent Somville,
Affiliated Researcher

Natural resources

Odd-Helge Fjeldstad,
Senior Researcher

Kendra Dupuy, *Affiliated Researcher*

Päivi Lujala, *Affiliated Researcher*

Iselin Åsedotter Strønen,
Affiliated Researcher

Ragnar Torvik, *Affiliated Researcher*

Corruption and U4 Anti-Corruption Resource Centre

Inge Amundsen, *Senior Researcher*

Lisa Maree Arnestad,
Design and Publications Coordinator

Kirsty Cunningham,
Communication Adviser

Marie Helene Meyer Dolve,
Research Assistant

Fredrik Eriksson,
Senior Program Adviser

Mayavadee Havre,
Finance and Operations Manager

David Jackson,
Senior Program Adviser

Monica Kirya,
Senior Program Adviser

Saul A. Mullard,
Senior Program Adviser

Jessica L. Schultz,
Senior Program Adviser

Sofie A. Schütte, *Senior Program Adviser, Assistant U4 Director*

Cecilie Wathne,
Senior Program Adviser

David A. Williams,
Senior Program Adviser

Emeritus

Johan Helland

Jan Isaksen

Eyolf Jul-Larsen

Gunnar M. Sørbo

Arne Tostensen

Project development unit

Steinar Hegre, *Project Director*

Communication unit

Åse Johanne Roti Dahl,
Communication Adviser

Anna Elizabeth Gopsill,
Communication Consultant

Reginald Christopher Jacob,
Office Support Coordinator

Pernille Jørgensen,
Senior Graphic Designer

Administration, IT and finance

Merete Leby, *Head of Services*

Petter Lohne, *Head of Accounts*

Tineke Lohne, *Administration and Finance Adviser*

Guri K. Stegali,
Travel and Project Coordinator

IT

Lars Ivar Høberg, *IT Consultant*

Aksel Mjeldheim, *Head of IT*

Bjørn-Ivar Nilsen, *IT Assistant*

Robert Sjørnsen, *Senior IT Adviser*

Bergen Global

Kjersti Gravelseter Berg,
Communication Adviser (UIB)

Ragnhild Osnes Legreid,
Communication Adviser (UIB)
(on leave)

Reidunn Ljones, *Special Librarian*

Masters' students during 2018

Bjarte Bjørsvik

Lucy Davis

Synnøve Ravnstad Eikeset

Henriette Kalsås Hansen

Marte Hauge

Lauritz Isaksen

Samson Kleven

Ruben Berge Mathisen

Anja Benedicte Myrtveit

Chris Jørgen K. Rødland

The Board of Chr. Michelsen Institute and Chr. Michelsen Fund

Gunn Mangerud, *Chair of the Board*, University of Bergen

Aksel Mjøs (*Chair of the Fund*), The Norwegian School of Economics and Business Administration

Ragnhild Dybdahl, Oslo Metropolitan University

Alison Evans, Independent Commission for Aid Impact

Aslak Orre, CMI

Elin Skaar, CMI

Aksel Mjeldheim, CMI (Deputy)

Board of Directors 2018

Gunn Mangerud
Chair of the Board,
Prof. UIB



Aksel Mjøs
(Chair of the Fund),
Ass. Prof. The Norwegian School
of Economics and Business
Administration



Ragnild Dybdahl
Ass. Prof.
Oslo Metropolitan University





Alison Evans
Independent Commission
for Aid Impact



Aslak Jangård Orre
Senior Researcher PhD, CMI



Elin Skaar
Senior Researcher PhD, CMI



Aksel Mjeldheim
Head of the IT Section, CMI
(Deputy)

Publications 2018

Books and Anthologies

Brinks, Daniel M. (2018) *The DNA of Constitutional Justice in Latin America: Politics, Governance, and Judicial Design*. Cambridge University Press.

Moore, Mick, Wilson Prichard and Odd-Helge Fjeldstad (2018) *Taxing Africa: Coercion, Reform and Development*. London/New York: Zed Books (African Arguments Book Series) 216 p.

Welborne, Bozena C., Aubrey L. Westfall, Özge Çelik Russell and Sarah A. Tobin (2018) *The Politics of the Headscarf in the United States*. Ithaca: Cornell University Press 264 p.

Ystanes, Margit and Iselin Åsedotter Strønen (eds) (2018) *The Social Life of Economic Inequalities in Contemporary Latin America: Decades of Change*. Palgrave Macmillan (Approaches to Social Inequality and Difference) 289 p.

Aalen, Lovise and Ragnhild L. Muriaas (2018) *Manipulating political decentralisation: Africa's Inclusive Autocrats*. New York: Routledge (Conceptualising Comparative Politics) 176 p.

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Bell, Clive and Susanne van Dillen (2018) "On the way to good health? Rural roads and morbidity in Upland Orissa." In *Journal of Transport & Health* vol. 10 no. September, pp 369-380.

Berdal, Mats and Astri Suhrke (2018) "A Good Ally - Norway and International Statebuilding in Afghanistan, 2001-2014." In *Journal of Strategic Studies*.

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Dupuy, Kendra and Aseem Prakash (2018) "Do donors reduce bilateral aid to countries with restrictive NGO laws?: A panel study, 1993-2012." In *Non-Profit and Voluntary Sector Quarterly* vol. 47 no. 1, pp 89-106

Getahun, Tigabu and Espen Villanger (2018) "Labour-Intensive Jobs for Women and Development: Intra-household Welfare Effects and Its Transmission Channels." In *Journal of Development Studies* vol. 54 no. 7, pp 1232-1252

Gondwe, Thandile, Bjarne Robberstad, Mavuto Mukaka, Siri Lange, Bjørn Blomberg and Kamija S. Phiri (2018) "Delivery strategies for malaria chemoprevention with monthly dihydroartemisinin-piperazine for the post-discharge management of severe anaemia in children aged less than 5 years old in Malawi: a protocol for a cluster randomized trial." In *BMC Pediatrics* vol. 18:238, pp 1-8

Jackson, David (2018) "Explaining municipal governance in Kosovo: local agency, credibility and party patronage." In *Southeast European and Black Sea Studies* vol. 18 no. 2, pp 165-184

Kaunda, Blessings, Siri Lange, Thandile Nkosi-Gondwe, Kamija S. Phiri, Bjarne Robberstad and Sarah Svege (2018) "Post-discharge malaria chemoprevention (PMC) in Malawi: caregivers' acceptance and preferences with regard to delivery methods." In *BMC Health Services Research* Issue 1/2018

Kirkebo, Tori Loven and Malcolm Langford (2018) "The commitment curve: Global regulation of business and human rights." In *Business and Human Rights Journal* Volume 3, Issue 2 July 2018, pp. 157-185

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- Loaiza, Olman Rodríguez, Sigrid Morales, Ole Frithjof Norheim and Bruce Wilson (2018) "Revisiting Health Rights Litigation and Access to Medications in Costa Rica: Preliminary Evidence from the Cochrane Collaboration Reform." In *Health and Human Rights Journal* vol. 20 no. 1
- Lust, Ellen and Lise Rakner (2018) "The Other Side of Taxation: Extraction and Social Institutions in the Developing World." In *Annual review of Political Science* vol. 21, pp 277-294
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- Muriaas, Ragnhild, Vibeke Wang, Lindsay Benstead, Boniface Dulani and Lise Rakner (2018) "Why the Gender of Traditional Authorities Matters: Intersectionality and Women's Rights Advocacy in Malawi." In *Comparative Political Studies*, first published online: May 28, 2018
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- Telle, Kari (2018) "Faith on Trial: Blasphemy and 'lawfare' in Indonesia." In *Ethnos* vol. 83 no. 2, pp 371-391
- Tobin, Sarah A. (2018) "Vernacular Politics, Sectarianism, and National Identity among Syrian Refugees in Jordan." In *Religions* vol. 9 no. 7
- Tvedten, Inge (2018) "'It's all about money': Urban-rural spaces and relations in Maputo, Mozambique." In *Canadian Journal of African Studies*
- Tvedten, Inge and Sara Candiracci (2018) "'Flooding our eyes with rubbish': urban waste management in Maputo, Mozambique." In *Environment and Urbanization* pp 1-16
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- Tvedten, Inge, Fábio Ribeiro, João Graca and Bjørn Bertelsen (2018) "Maputo: Ethnography of a Divided City." In *Journal of Anthropological Films* vol. 2 no. 2
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Gilson, Lazáro, Inge Tvedten, Mateus Agostinho, Iselin Strønen et al. (2018) "Monografia de Município de Kalandula." In *Gilson Lazáro: Relatório Social de Angola 2016*. Luanda: Universidade Católica de Angola, pp 200-276

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Sieder, Rachel (2018) "Pluralismo jurídico y los derechos de las mujeres indígenas en México: Las ambigüedades de su reconocimiento." In Roger Merino and Areli Valencia: *Descolonizar el Derecho. Pueblos indígenas, derechos humanos y Estado plurinacional*. Lima: Palaestra

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Strønen, Iselin Åsedotter (2018) "Political polarisation, colonial inequalities and the crisis of modernity in Venezuela." In Margit Ystanes and Iselin Åsedotter Strønen: *The Social Life of Economic Inequalities in Latin America: Decades of Change*. New York and London: Palgrave MacMillan, pp 153-181

Strønen, Iselin Åsedotter and Margit Ystanes (2018) "Introduction." In Margit Ystanes and Iselin Åsedotter Strønen: *New York and London: Palgrave MacMillan*

Suhrke, Astri and Adèle Garnier (2018) "Conclusion: The Moral economy of the Resettlement Regime." In Adèle Garnier, Liliana Lyra Jubilut, and Kristin Bergtora Sandvik: *Refugee resettlement. Power, Politics, and Humanitarian Governance*. Oxford: Berghahn Books

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Gianella, Camila and Alicia Yamin (2018) "Struggle and Resistance: Using International Bodies to Advance Sexual and Reproductive Rights in Peru." In *Berkeley Journal of Gender, Law, and Justice Forthcoming* 2018. vol. Forthcoming

Tjønneland, Elling (2018) "Kvalitet og bruk av evaluering i norsk utviklingshjelp in Stat og Styring." In *Tidsskrift for politikk og forvaltning* vol. 28 (2018) no. 3, pp 32-34

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Ali, Merima (2018) *Regulatory Burdens in Tax Administration and Firms' Compliance Costs in Africa*. ICTD Working Paper 78, May 2018

Balogun, Paul, Rob Lloyd, Espen Villanger and Mary Lagaay (2018) *Evaluation of the Norwegian Aid Administration's Practice of Results-Based Management*. Oslo: Norad no. 4/2018 79 p.

Benstead, Lindsay, Ragnhild Muriaas and Vibeke Wang (2018) *When Do Donor Endorsements Help or Hurt? Policy Advocacy and Men's Interests in Malawi*. Gothenburg: The Program on Governance and Local Development, University of Gothenburg (GLD Working Paper no. 16) pp 1-35

Caldecott, Julian, Avi Mahaningtyas, Brendan Howard, David Williams and Philippa Lincoln (2018) *Third independent review of the Indonesia-Norway cooperation on reducing greenhouse gas emissions from REDD+*. Edinburgh: LTS International

Fjeldstad, Odd-Helge, Cecilia Kagoma, Ephraim Mdee, Ingrid Hoem Sjursen and Vincent Somville (2018) *The Customer is King: Evidence on VAT Compliance in Tanzania*. Brighton: International Centre for Tax and Development (ICTD) (ICTD Working Paper no. 83) 28 p.

Jones, Sam and Inge Tvedten (2018) What does it mean to be poor? *Investigating the qualitative-quantitative divide in Mozambique*. Helsinki: UNU-WIDER (WIDER Working Paper no. 2018/75) 25 p.

Kolstad, Ivar and Arne Wiig (2018) *How do voters respond to information on self-serving elite behaviour? Evidence from a randomized survey experiment in Tanzania*. Helsinki: UNU-WIDER (WIDER Working Paper no. 11/2018)

Kwauk, Christina, Amanda Braga, Helyn Kim, Kendra Dupuy, Sosina Bezu and Are Knudsen (2018) *Non-formal girls' life skills programming Implications for policy and practice*. NW Washington, DC: The Brookings Institution (POLICY BRIEF) 12 p.

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Tjønneland, Elling N. and Pou Sovann (2018) *Midterm Evaluation of NPA-Cambodia Office's Development Programme*. Bergen: Chr. Michelsen Institute (Unpublished report) pp 1-44 (Coimmissioned report with limited circulation)

Tjønneland, Elling N., Svein-Erik Helle, Stein-Erik Kruse, Ingela Ternström, Bjørn Ternström, Yeraswork Admassie, Kanta Singh, Elizabeth Bamwine and Espen Villanger (2018) *From Donors to Partners? Evaluation of Norwegian Support to Strengthen Civil Society in Developing Countries through Norwegian Civil Society Organisations*. Oslo: Norad - Norwegian Agency for Development Cooperation (Evaluation Department Reports no. 1/2018) pp 1-63 + 1-134

Tjønneland, Elling, Bjørg Sandkjær and Shruti Karki (2018) *End-review Norwegian Embassy Support to the Blue Diamond Society, Nepal*. (Commissioned by Norad)

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Board of Directors' report

Vision and mission

Founded in 1930, Chr. Michelsen Institute (CMI) is an independent, multi-disciplinary research institute, located in Bergen, Norway.

Inspired by its vision *Knowledge for development and justice*, the institute addresses global development challenges by providing research-based knowledge that informs and inspires practice and policy. The institute has a particular focus on challenges facing poor and vulnerable groups in the global South, and the primary audience are national and international actors who influence international development.

The institute carries forward the legacy of its founder, the late Christian Michelsen, to promote respect, understanding and amicable relations between nations and peoples. The work is carried out in close collaboration with partners from all over the world, including the people to whom the research is most important.

Strategic priorities

It is CMI's goal to be *an internationally recognized research institute with impact on development policy and practice*. The strategic goals are:

- Enhance the impact of CMI's research through
 - A challenge driven research agenda
 - Research excellence
 - Interaction with users
- Foster an enabling work environment
- Increase and diversify revenue
- Build partnerships

Organisation

CMI had a total of 83 employees as of 31.12.2018 and conducted 56 man-years (full time equivalents) during the year.

The research is organized in eight multi-disciplinary research groups:

- Poverty Dynamics
- Rights and Legal Institutions
- Gender Politics
- Democracy and Governance
- Global Health and Development
- Natural Resources
- Corruption
- Humanitarianism

CMI runs the *U4 Anti-Corruption Resource Centre*. The centre provides knowledge that can reduce the harmful effects of corruption on development. The Centre is funded by Australia, Denmark, Finland, Germany, Norway, Sweden, Switzerland, and the UK.

CMI is a partner in 4 cross-institutional centres:

- *Centre on Law & Social Transformation (LawTransform)*. The centre has eight research units and hosted 79 public events in 2018. The flagship event is the annual Bergen Exchanges on Law and Social Transformation. The centre is a cooperation with the Department of Comparative Politics at the University of Bergen.
- *Bergen Resource Centre for International Development (Bergen Global)*. The centre is a hub for research communication on global challenges and hosts a comprehensive library. It hosted 106 events in 2018. The centre is a cooperation with the University of Bergen.
- *Norwegian Centre for Humanitarian Studies*. The centre is a joint CMI, NUPI and PRIO initiative. It aims to promote and facilitate critical and relevant research on key humanitarian issues and to serve as a hub for research and policy discussion.
- *Centre for Intervention Science in Maternal and Child Health (CISMAC)*. The centre has status as a Centre of Excellence in the Research Council of Norway and is a cooperation with Centre for International Health at the University of Bergen.

The members of the Board per 31.12.2018 are Gunn Mangerud (chair), Ragnhild Dybdahl, Alison Evans, Aksel Mjøs, Aslak Orre, Elin Skaar and Aksel Mjeldheim (deputy). Andrew Norton replaced Alison Evans from 1.1.2019.

Developments, activities, and outputs

CMI has defined ambitious goals for further development and growth. A comprehensive recruitment process was initiated in 2018.

The institute had an exceptionally high success rate in the calls from the Research Council of Norway. New projects funded by the EU and other international sources were also important achievements. The strategic cooperation agreement between CMI and the University of Bergen was renewed in 2018.

In 2018, the researchers at the institute published 4 books, 27 peer reviewed articles, and 16 book chapters. A high share of the publications was at the highest quality level in the Norwegian publication system.

The institute produced 35 reports/issue papers, 24 briefs/insights, 21 op-eds / newspaper articles and 51 popular presentations were recorded.

The U4 Centre held seven two-day workshops, hosting 285 participants from bi- and multilateral aid agencies, government departments, NGOs, civil society and media, to discuss anti-corruption issues in various contexts. Another 281 took one of the U4 online courses.

Analysis and comments from CMI researchers are in high demand both nationally and internationally. CMI staff appeared in 1056 news articles in 2018. More than 90% of our coverage was online, and 45% of the coverage was in non-Norwegian media. Several CMI researchers reached broad, international audiences through international media channels like Al Jazeera, BBC and The Washington Post. This year we have had a substantial increase of comments and analysis published in the primary Norwegian development policy outlet, Bistandsaktuelt, and in Aftenposten. We started a new journal in 2018, Public Anthropologist, and a blog with the same name.

Financial performance

Revenue

The Institute's total revenue decreased from NOK 81.5 mill in 2017 to NOK 77.0 mill in 2018. CMI carried out 120 externally funded projects of a total value of NOK 57.2 mill, compared to NOK 64.5 mill in 2017. Fee revenues decreased from NOK 44.6 mill to NOK 41.5 mill, while the number of researcher / project staff decreased from 42.7 to 40.5 full time equivalents.

Core funding increased from NOK 15.7 mill in 2017 to NOK 17.3 mill in 2018. In addition, NOK 1.3 mill was transferred from the Chr. Michelsen Fund (CMF), a 17.5% increase.

The Norwegian government administration (Ministry of Foreign Affairs and Norad) represents important clients for the Institute, accounting for 24% of project revenues. This is a decrease from 32% last year.

Projects with funding from the Research Council of Norway constitute 33% of external revenue, compared to 28% in 2017 (core funding not included). Since 2009, this share has been relatively stable at around 30%.

Revenue from international sources continues to grow and accounted for 40% of external revenue in 2018 compared to 39% in 2017. The increase is due to increased activity at the U4 Anti-Corruption Resource Centre.

CMI aims to develop an even broader funding base. This has resulted in a more diversified funding base both internationally and in Norway, especially in the market for commissioned research. During 2018 we have also been awarded our first EU-grants as partners and subcontractors in 3 different projects. The projects will start in 2019. CMI will continue to focus on financial diversification to ensure that this development can continue.

Result and continued operation

In 2018, CMI had a positive operating result of NOK 0.7 mill, compared to a positive result of NOK 1.0 mill in 2017.

The revenue has decreased as mentioned above, and so has the operating costs mainly due to lower project costs.

The annual result of 2018 is positive by NOK 0.3 mill. The difference between the operating result and the annual result is less than expected mainly due to currency gains in 2018.

The equity is up from 24% to 28% of the total capital. This change is primarily due to the decrease in long-term loans by NOK 5.8 mill and the decrease in pre-invoiced/pre-paid projects by NOK 8.5 mill. In accordance with the Accounting Act, section 3-3a, the Board confirms that the requirements for continued operations are fulfilled.

Cash flow, investments, finances and liquidity

The Institute's liquidity reserves decreased from NOK 41.1 mill to NOK 31.3 mill during 2018. The decrease is mainly due to reduction of NOK 5.8 mill in long-term loans and the decrease in pre-invoiced/pre-paid projects by NOK 8.5 mill.

As of 31.12.2018, the Institute's short-term debt can in its entirety be paid off with liquid reserves. In 2018 the working capital decreased to NOK 3.8 mill from NOK 8.2 mill in 2017.

The risk of loss, except from exchange rate fluctuations, is minimal as revenue comes mainly from Norwegian and international development aid agencies.

The decrease in total capital from NOK 92.5

mill to NOK 79.9 mill is mainly attributed to the repayment of loan.

In the view of the Board, the annual accounts of 2018 provide an accurate picture of the Institute's assets and liabilities, financial position, and result.

Market and financial risks

There are no signals of major changes in the market opportunities for CMI. The opportunities for further growth and development of the Institute are considered to be good.

CMI is exposed to fluctuations in exchange rates. The exposure is increasing due to an increasing share of revenue in foreign currency. 40% of the Institute's external project revenue is paid in foreign currency.

In 2018, the Institute entered a net exchange gain of NOK 0.1 mill (a gain of NOK 0.24 mill against a loss of NOK 0.12 mill). In 2017 there was a gain of NOK 0.2 mill. The gain in 2018 can be fully attributed to a slight weakening of the NOK during 2018.

The Institute uses floating interest rates on its bank deposits. These rates are low because of the general low interest rate level. The Institute had total interest revenue of NOK 0.1 mill in 2018, the same level as in 2017.

The institute has implemented routines for risk assessment, and access to highly qualified and motivated staff is considered the most important factor to sustain revenue. Over the last years we have seen a slight decrease in the number of staff. In 2018 we have spent time and effort to recruit new staff members not only to sustain the number but also to increase the number of staff. 8-10 new staff-members will start in 2019.

Working environment and personnel

The sickness absence rate was 2.35% in 2018 compared to 2.43% in 2017. One occupational injury was reported in 2018 during a work travel.

Gender equality

Among the Institute's 83 employees as of 31.12.2018, 44 are women. 50% of the members of the Board and the management team are women. CMI has designed its wage system and welfare schemes to provide equal opportunities for wage and career development. The election rules for Board members selected among staff imply that each sex is represented.

Discrimination

Through its recruitment policies, CMI seeks to ensure equal opportunities for all, and to prevent discrimination based on a person's country of origin, ethnicity, religion or beliefs.

CMI seeks to ensure that working conditions allow all individuals to enjoy equal work opportunities regardless of disability and age.

Environmental report

The Institute's activities are not regulated by licenses or directives, and do not have a direct impact on the external environment. However, extensive travels contribute to greenhouse gas emissions.

Annual profit/loss and allocations

The annual result of NOK 0.3 mill was added to existing equity. The Institute had NOK 7.3 mill in unrestricted equity as of 31.12.2018, in addition to paid in and restricted equity of NOK 15.3 mill.

Bergen, 15 March 2019


Aksel Mjøs


Gunn Mangerud, Chair


Ragnhild Dybdahl


Andrew Norton


Aslak Jangård Orre


Elin Skaar


Ottar Mæstad, Director

Income statement 2018

Amounts in 1000 NOK

	Note	2018	2017
Operating revenues			
Project revenues	1	75 809	81 290
Other revenues	2	1 224	175
Total operating revenues		77 033	81 465
Operating expenses			
Project expenses		15 760	19 889
Payroll expenses	3,4	51 156	51 139
Depreciation	5	1 281	1 288
Other operating expenses	2,3	8 110	8 148
Total operating expenses		76 306	80 464
Operating result		727	1 001
Financial income/expenses			
Interest income		62	107
Other financial income		243	336
Interest cost to enterprise in same firm		0	-925
Interest cost mortgage loan		-570	0
Other interest costs		-5	-11
Other financial costs		-121	-96
Total financial income/expenses		-390	-588
NET RESULT before tax		337	412
Tax on net result	11	0	0
ANNUAL RESULT		337	412

Balance sheet as of 31 Dec 2018

Amounts in 1000 NOK

	Note	2018	2017
ASSETS			
FIXED ASSETS			
Tangible fixed assets			
Building at Jekteviksbakken	5	41 712	42 740
Equipment, inventory etc.	5	430	401
Total tangible fixed assets		42 142	43 141
Financial fixed assets			
Long term receivables	6	891	959
Total fixed assets		43 033	44 100
CURRENT ASSETS			
Debtors			
Accounts receivable	7	4 561	6 562
Others debtors		1 018	762
Total debtors		5 580	7 324
Investments			
Shares in other companies		0	0
Cash and bank deposits	8	31 331	41 105
Total current assets		36 910	48 429
TOTAL ASSETS		79 944	92 529

	Note	2018	2017
EQUITY AND LIABILITIES			
EQUITY			
Paid-in capital			
Original fund	9	15 300	15 300
Retained earnings			
Other equity	9	7 323	6 985
Total equity		22 623	22 285
LIABILITIES			
Pension funds	4	0	0
Long term liabilities			
Long-term loans	10	24 250	30 000
Current liabilities			
Accounts payable		2 465	1 538
Public duties payable		4 061	3 962
Other short term liabilities		26 545	34 743
Tax payable	11	0	0
Total current liabilities		33 071	40 243
Total liabilities		57 321	70 243
TOTAL EQUITY AND LIABILITIES		79 944	92 529

Bergen, 15 March 2019


Aksel Mjøs


Gunn Mangerud, Chair


Ragnhild Dybdahl


Andrew Norton


Aslak Jangård Orre


Elin Skaar


Ottar Mæstad, Director

Cash flow statement 2018

Amounts in 1000 NOK

	2018	2017
Cash flow from operating activities		
Annual result	337	412
Depreciations	1 281	1 288
Changes in pension scheme assets/liabilities	0	-1 277
Changes in long term receivables	68	-182
Changes in trade receivables	2 001	-768
Changes in other short term receivables	-256	7
Changes in trade payable and other short term liabilities	-7 172	1 042
Net cash flow from operating activities	-3 742	521
Cash flow from investments		
Purchase of tangible fixed assets	-282	0
Net cash flow from investments	-282	0
Cash flow from financing activities		
Repayment of long term loans	-5 750	-5 000
Changes of shares		
Changes in value, shares and bonds	0	0
Net cash flow from financing activities	-5 750	-5 000
NET CHANGE IN CASH FLOW TOTAL	-9 774	-4 479
Cash and cash equivalents at 1 January	41 105	45 584
Cash and cash equivalents at 31 December	31 331	41 105
Change in cash and cash equivalents	-9 774	-4 479

Accounting principles

The annual report is prepared according to the Norwegian Accounting Act 1998 and generally accepted accounting principles.

Project Revenues

Grants and other contributions are recognized at the time of remittance. Revenues from external commissioned research are recognized by the level of project completion. The level of completion is an estimate based on accrued hours and other costs held against estimated total hours and other costs.

Classification and valuation of assets and liabilities

Net current assets comprise creditors due within one year, and entries related to goods circulation. Other entries are classified as fixed assets and/or long-term creditors. Outstanding amount with Chr. Michelsen Fund (CMF) and mortgage loan are classified as long-term debt.

Current assets are valued at the lower of acquisition cost and fair value. Short term creditors are recognized at nominal value.

Fixed assets are valued by the cost of acquisition, in the case of non-incidental reduction in value the asset will be written down to the fair value amount. Long term creditors are recognized at nominal value.

Receivables

Accounts receivable and other receivables are listed in the balance sheet at nominal value.

Currency

Closed projects/accounts receivable/accounts payable held in foreign currency are valued by the exchange rate on 31 Dec.

Short-term investments

Short term investments (stocks and shares are valued as current assets) are valued at the lower of acquisition cost and fair value at the balance sheet date. Dividends and other distributions are recognized as other financial income.

Fixed assets

Property and equipment are capitalized and depreciated over the estimated useful economic life. Direct maintenance costs are expensed as incurred, whereas improvements and upgrading are assigned to the acquisition cost and depreciated along with the asset. If carrying value of a non-current asset exceeds the estimated recoverable amount, the asset is written down to the recoverable amount. The recoverable amount is the greater of the net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value.

Cash flow

The cash flow statement is presented using the indirect method. Cash and cash equivalents includes cash, bank deposits and other short term highly liquid placement with original maturities of three months or less.

Pensions

The premium paid is regarded as the pension cost for the period and classified as wage cost in the profit and loss statement.

Tax

Tax expenses in the profit and loss account comprise both tax payable for the accounting period and changes in deferred tax. Deferred tax is calculated on the basis of existing temporary differences between accounting profit and taxable profit together with tax deductible deficits at the year end. Temporary differences, both positive and negative, are balanced out within the same period. Deferred tax assets are recorded in the balance sheet to the extent it is more likely than not that the tax assets will be utilized.

NOTE 1 PROJECT REVENUES

	2018	2017
Project revenues exclusive of cooperating partners*	57 215 032	64 523 421
Grants	17 334 000	15 727 000
Chr. Michelsen Fund	1 260 000	1 040 000
TOTAL PROJECT REVENUES	75 809 032	81 290 421

*External project revenues are stated without contributions to cooperating partners, NOK 7 399 044

Geographic distribution	2018	2017
Norway	53 257 722	57 702 033
Abroad	22 551 311	23 588 388

NOTE 2 JOINT PROPERTY

CMI and Nygårdshøyden Eiendom (a real-estate company under the University of Bergen) own the building in Jekteviksbakken 31. They have established a joint housing ownership, Sameiet Jekteviksbakken 31, to manage the property. The joint ownership's income is first and foremost contributions to a maintenance fund for future upgrading and maintenance of the building, and the owners' parts of the costs related to insurance premium and accounting. CMI owns 44.41% of the joint property. Income and costs from the joint property are included in the CMI accounts according to the owner's share. This is included in the income statement under respectively Other revenue and Other operating expenses.

CMI'S SHARE	2018	2017
Income	96 628	94 894
Cost	20 066	18 937

Other revenues have increased from NOK 174 641 in 2017 to NOK 1 224 267 in 2018. This is mainly due to revenues from a collaboration agreement for the period 2015-2018.

NOTE 3 SALARIES AND SOCIAL COSTS

	2018	2017
Salaries	40 391 326	40 828 403
Social security taxes	6 000 153	6 178 068
Pension costs	3 268 372	2 663 769
Other benefits	544 093	529 917
Other social costs	951 821	939 283
TOTAL	51 155 766	51 139 439

Employees full-time equivalent	56	58
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Leadership remuneration	2018	2017
Director's salary	1 059 621	1 036 160
Other benefits	10 336	10 069
Pension costs paid by CMI	118 666	121 548
	1 188 623	1 167 777

CMI and CMF share the same Board. Board members' fees are paid with 2/3 by CMI, NOK 239 465 and 1/3 by CMF, NOK 119 733, in 2018.

There are no contractual obligations (bonuses or shares) in the event of termination of employment.

Long-term loans to employees amount to NOK 97 000. The interest rate equals the standard rate offered in employment relationships.

Auditor's fees (excluding VAT)	2018	* 2017
Audit for accounts	200 022	184 870
Consultant fees regarding pension and tax	8 950	26 900
Other services	33 060	80 152
TOTAL	242 032	291 922

* Figures 2017 are adjusted in relation to earlier reported in Annual report 2017

NOTE 4 PROVISION FOR PENSION LIABILITITES, PENSION COSTS

CMI is obliged to have a pension scheme in place satisfying the Act of Obligatory Pension Scheme. CMI has pension schemes that satisfy this Act. CMI has as of 01.01.17 closed the defined benefit pension scheme. The plan was sustained for 1 disabled employee. The scheme fulfilled the requirements set by the Act of Obligatory Pension Scheme and was terminated 31 July 2018. The benefits are calculated according to number of years in service, salary at time of retirement and the benefits from the National pension scheme in Norway. The annual premium for this is regarded as the pension cost for the period and classified as wage cost in the profit and loss statement. Chr Michelsen Institute incurred a pension cost of NOK 5 077 in 2018 related to this plan, of which employee's share was NOK 2 544. In relation to the transition from defined benefit plan to defined contribution scheme an agreement was entered between CMI and the employees to compensate their loss. The compensation will consist of a yearly payment, which is dependent of the member still being employed by CMI. The cost will be regarded as salary on a yearly basis. Compensation for loss of pension was recorded as salary with NOK 795 769 in 2018.

Defined-contribution pension scheme

The defined-contribution pension scheme concerns all staff in 20% position or more. Premiums are paid with 7% of salaries up to 7.1G, and 25.1% for salaries between 7.1G and 25.1G.

67 persons at CMI are enrolled in this scheme by 31 Dec 2018.

	2018	2017
Deposits	2 544 530	2 745 225
Administrative costs	64 034	67 945
Net costs before SST	2 608 564	2 813 171
SST	367 808	396 657
RESULT	2 976 372	3 209 828

Defined-contribution pension scheme - employees' share is 2% of pension base, NOK 737 839 in 2018.

AFP - Early Retirement Scheme

CMI participates in the LO/NHO-agreements, which enables all employees to choose to retire and receive AFP (Early retirement agreement) from the age of 62. This arrangement gives a life-lasting addition to the ordinary public pension, and is financed by payment of a premium, which in 2018 is 2.5% of all salary between 1G and 7.1G for employees under the age of 62. This is a defined contribution pension scheme and the premiums are charged as expenses continuously.

NOTE 5 TANGIBLE FIXED ASSETS

	Property Jekteviken	Installations building	Office furniture, inventory	Office machinery	Sum
Acquisition cost 01.01	51 393 154	0	4 124 896	3 883 615	59 401 665
Acquisition this year	-	282 164	-	-	282 164
Decline/sales this year					-
Acquisition cost 31.12	51 393 154	282 164	4 124 896	3 883 615	59 683 829
Accumulated depreciation 01.01	8 653 292	0	3 723 917	3 883 615	16 260 824
Depreciation this year	1 027 863	9 405	243 417	0	1 280 685
Balance value 31.12	41 711 999	272 759	157 562	0	42 142 320
Expected life (year)	50	10	3, 5 and 10	3	
Depreciation per year	2%	10%		33%	

Depreciation of property is related to the new building in Jekteviken as from 1 Aug 2009.

NOTE 6 FINANCIAL FIXED ASSETS

	2018	2017
Running account Sameiet Jekteviksbakken 31	662 953	586 392
Loans to employees *	228 221	372 509
TOTAL	891 174	958 901

* Loans to employees includes both long-term and short-term loans

CMI issued a subordinated loan of NOK 17.4 mill to Chr. Michelsen Research (CMR) in connection with the split in 1992. The loan agreement was reconfirmed in a new agreement dated 5 May 2004. There is no repayment and no interest payments from the loan, but CMI has the right to convert the loan to shares in case the share capital is expanded. CMR has merged with several other research institutes to become NORCE AS. Due to the precautionary principle/uncertainty on when this conversion might happen, the claim is not in CMI's balance, but CMI upholds these rights towards NORCE.

NOTE 7 RECEIVABLES

	2018	2017
Accounts receivable	689 534	1 308 513
Earned, non-invoiced revenues	3 871 937	5 253 503
TOTAL	4 561 471	6 562 016
Pre-invoiced/Advances from customers	-20 441 709	-28 906 289

NOTE 8 DEDUCTED INCOME TAX

By 31 Dec 2018 NOK 2 034 857 is deposited on a separate bank account. The corresponding figure at 31 Dec 2017 was NOK 2 263 896.

Unpaid deducted income tax as of 31 Dec 2018 is NOK 2 034 200.

NOTE 9 EQUITY

	Retained earnings	Paid-in capital	Total
Equity as of 01.01	6 985 480	15 300 000	22 285 480
Net result of the year	337 208	-	337 208
Equity as of 31.12	7 322 688	15 300 000	22 622 688

NOTE 10 DEBT DUE LATER THAN 5 YEARS

	2018	2017
Chr. Michelsens Fund (CMF)	-	30 000 000
Mortgage loan DNB	24 250 000	-
Total	24 250 000	30 000 000

CMF provided a long-term loan to CMI with a balance of NOK 30 mill. per 01.01.2018, for the building in Jekteviksbakken 31. The loan was repaid and replaced by a mortgage loan in DNB ASA. According to the property deed, CMI owns a part of the building and the building site in accordance with CMI's fraction of the joint property. An underlying ground lease is securing UiB/Magør the right to receive payment for the value of the building site at a potential resale.

The property in Jektevikbakken 31, gnr. 164 bnr. 1436 snr. 2 in Bergen Kommune, is pledged as security for DNB mortgage loan NOK 25 000 000

NOTE 11 TAX

	2018	2017
Tax this year		
Tax payable	0	0
Change in deferred tax	0	0
This years tax effect of change in tax rate	0	0
Sum tax	0	0
Calculation tax base		
Ordinary result before tax	132 211	170 286
Permanent differences	220 843	-225 623
Change in temporary differences	-151 325	-240 983
Tax base before tax loss carried forward	201 728	-296 320
Use of tax loss carried forward	-201 728	0
Sum tax base	0	-296 320
Temporary differences outlined		
Receivables	0	0
Goods	0	0
Fixed assets	-2 348 115	-2 499 440
Provisions	0	0
Pensions	0	0
Profit and loss account	0	0
Loss carry forward	-672 510	-874 239
Sum	-3 020 625	-3 373 679
Deferred income tax liability (22% this year, 23 % last year)	-664 537	-775 946

Deferred tax assets are not recognized in the balance sheet as future taxable income is not made probable.

Auditor's report



Statsautoriserte revisorer
Ernst & Young AS
Thormøhlens gate 53 D, NO-5006 Bergen
Postboks 6163, NO-5892 Bergen

Foretaksregisteret: NO 976 389 387 MVA
Tlf: +47 24 00 24 00
Fax: +47 55 21 30 01
www.ey.no
Medlemmer av Den norske revisorforening

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Stiftelsen Chr Michelsens Institutt for Videnskap og Åndsfrihet

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Stiftelsen Chr Michelsens Institutt for Videnskap og Åndsfrihet, which comprise the balance sheet as at 31 December 2018, the income statement and statements of cash flows for the year then ended and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements have been prepared in accordance with laws and regulations and present fairly, in all material respects, the financial position of the Company as at 31 December 2018 and its financial performance and cash flows for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.

Basis for opinion

We conducted our audit in accordance with laws, regulations, and auditing standards and practices generally accepted in Norway, including International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Norway, and we have fulfilled our ethical responsibilities as required by law and regulations. We have also complied with our other ethical obligations in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other information

Other information consists of the information included in the Company's annual report other than the financial statements and our auditor's report thereon. The Board of Directors and Chief Executive Officer (management) are responsible for the other information. Our opinion on the audit of the financial statements does not cover the other information, and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information, and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of management for the financial statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with laws, regulations, and auditing standards and practices generally accepted in Norway, including International Standards on Auditing (ISAs) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with law, regulations and generally accepted auditing principles in Norway, including ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- ▶ identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- ▶ obtain an understanding of internal control relevant to the audit 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 the Company's internal control;
- ▶ evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management;
- ▶ conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern;
- ▶ evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on other legal and regulatory requirements

Opinion on the Board of Directors' report

Based on our audit of the financial statements as described above, it is our opinion that the information presented in the Board of Directors' report concerning the financial statements, the going concern assumption and proposal for the allocation of the result is consistent with the financial statements and complies with the law and regulations.

Opinion on registration and documentation

Based on our audit of the financial statements as described above, and control procedures we have considered necessary in accordance with the International Standard on Assurance Engagements (ISAE) 3000, *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*, it is our opinion that management has fulfilled its duty to ensure that the Company's accounting information is properly recorded and documented as required by law and bookkeeping standards and practices accepted in Norway.

Opinion on payouts and asset management

Based on our audit of the financial statements as described above and control procedures we have considered necessary in accordance with the International Standard on Assurance Engagements (ISAE) 3000, it is our opinion that the institute has been managed and the payouts performed in accordance with laws and the institute's objectives and articles of association.

Bergen, 15 March 2019



ERNST & YOUNG AS

Eirik Moe
State Authorised Public Accountant (Norway)

Chr. Michelsen Institute (CMI) is an independent, non-profit research institution and a major international centre in policy-oriented and applied development research. Focus is on development and human rights issues and on international conditions that affect such issues. The geographical focus is Sub-Saharan Africa, Southern and Central Asia, the Middle East and Latin America.

CMI combines applied and theoretical research. Our research intends to assist policy formulation, improve the basis for decision-making and promote public debate on international development issues.

Chr. Michelsen Institute (CMI)
+47 47 93 80 00
From abroad:
+47 55 70 55 65

P.O.Box 6033
N-5892 Bergen
Norway

Visiting address:
Jekteviksbakken 31
Bergen

E-mail: cmi@cmi.no
www.cmi.no