

Annual Report

2019

Annual Report

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Director's intro



For 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.

Progress is made in many countries across the world. One event that made an impression on us in 2019 was the popular uprising in Sudan which ousted a president who has ruled the country with an iron fist for three decades. While the political transformation and peace is fragile, CMI and our long-standing Sudanese partners are hopeful for the future. Building on 50 years of collaboration with Sudan, we conduct research and inform decision-making on topics crucial for sustainable change in the country.

2019 has been an exciting year at our base in Bergen as well. The Institute is growing. We have recruited a number of young and engaged colleagues who have brought valuable new competence and energy and are contributing greatly to the further development of the Institute.

CMI has never been granted so many projects from the Research Council as in 2019. We said the same last year, which makes this year's outcome an even greater achievement. We have also made progress in our efforts to increase international funding, both in the EU and in the Nordic countries. Good teamwork is an important success factor.

As we enter 2020, we approach the celebration of CMI's 90th anniversary. This calls for reflection both about the past and the future. We are grateful to the pioneers who set the course and set out to help solve some of the greatest challenges faced by humanity. We are indeed privileged to continue working together on these important issues.

Board of Directors

Gunn Mangerud

Director of the Board CMI,
Prof. UIB



Aksel Mjøs

Director, Board of Chr. Michelsen
Fund and Nationalgaven til
Chr. Michelsen, Ass. Prof.,
Norwegian School of Economics



Ragnild Dybdahl

Ass. Prof., Oslo Mets





Andrew Norton

Director at The International
Institute for Environment and
Development (IIED)



Antonio De Lauri

Staff elected



Elin Skaar

Staff elected



Aksel Mjeldheim

Deputy staff elected

Report from the Board

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 82 employees as of 31.12.2019 and conducted 58 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, Canada, Denmark, Finland, Germany, Norway, Sweden, Switzerland, and the UK.

CMI is a partner in four cross-institutional centres:

- **Centre on Law & Social Transformation (LawTransform)** - brings together scholars, students and practitioners who share an interest in how law shapes societies, and in the use of rights and courts as tools for social change. The annual Bergen Exchanges on Law and Social Transformation is a flagship event. The centre is a cooperation with the Department of Comparative Politics at the University of Bergen.
- **Bergen Resource Centre for International Development (Bergen Global)** - is a hub for research communication on global challenges and hosts a comprehensive library. The centre hosted 97 events in 2019. The centre is a cooperation with the University of Bergen.
- **Norwegian Centre for Humanitarian Studies** - is a hub for research and policy discussions on humanitarian issues and brings together scholars, policymakers and practitioners both in Norway and internationally. The centre is a cooperation with NUPI and PRIO.
- **Centre for Intervention Science in Maternal and Child Health (CISMAC)** - is as a Centre of Excellence, assigned by the Research Council of Norway. The centre is a cooperation with Centre for International Health at the University of Bergen as well as other national and international partners.

The members of the Board per 31.12.2019 are Gunn Mangerud (chair), Ragnhild Dybdahl, Andrew Norton, Aksel Mjøs, Antonio De Lauri, Elin Skaar, and Aksel Mjeldheim (deputy).

Developments, activities, and outputs

CMI has defined ambitious goals for further development and growth. A recruitment process initiated in 2018 has so far resulted in the recruitment of seven new researchers, five of whom arrived in 2019. Another four PhDs and post docs were recruited as part of new projects won in the Research Council late 2018. The administration was also strengthened by one person.

In 2019, the Institute again had an exceptionally high success rate in the Research Council of Norway, for the second year in a row. New international funding through an ERC starting grant and through the Nordforsk programme were also important achievements.

The cooperation agreement between CMI and the University of Bergen on Bergen Global was renewed for a five-year period.

In 2019, the Institute published 6 books, 46 peer reviewed articles, and 33 book chapters. A high share of the publications was at the highest quality level in the Norwegian publication system.

The Institute also published 24 reports, 28 briefs/ insights/issues papers, 21 op-eds / newspaper articles and held 20 conference presentations and 66 popular presentations.

The U4 Centre held eight two-day workshops, hosting 392 participants from bi- and multi-lateral aid agencies, government departments, NGOs, civil society and media, to discuss anti-corruption issues in various contexts. The Centre also facilitated seven online courses with a total of 200 participants.

CMI researchers are popular sources for journalists, both nationally and internationally. In 2019, they appeared in 701 news articles. 96 percent of our coverage was online. 25 percent of the coverage was outside Europe, mostly in the US, followed by Africa, Asia and Latin America.

The Institute worked strategically in 2019 to increase the audience in social media. The number of followers is steadily increasing.

Funds from DNBs Jubilee Fund for Chr. Michelsen have been used to produce two small films that show how CMI is working and how the knowledge is used. The title for the project is «Responsibility needs the power of knowledge».

FINANCIAL PERFORMANCE

Revenue

The Institute's total revenue increased from NOK 77.0 mill. in 2018 to NOK 80.8 mill. in 2019. CMI carried out 125 externally funded projects of a total

value of NOK 61.7 mill., compared to NOK 57.2 mill. in 2018. Fee revenues increased from NOK 41.5 mill. to NOK 47.4 mill., while the number of researcher / project staff increased from 40.5 to 43.0 full time equivalents.

Core funding increased from NOK 17.3 mill. in 2018 to NOK 17.6 mill. in 2019. In addition, NOK 1.3 mill. was transferred from the Chr. Michelsen Fund (CMF), a 1.5% increase.

Projects with funding from the Research Council of Norway constitute 35 % of external revenue, compared to 33 % in 2018 (core funding not included).

Revenue from international sources continued to grow and accounted for 43 % of external revenue in 2019, compared to 40 % in 2018. The increase is due to increased activity at the U4 Anti-Corruption Resource Centre, through core funding and additional funding from USAID and GIZ. It is also due to the start-up of 2 EU-projects.

The Norwegian government administration (Ministry of Foreign Affairs and Norad) represents important clients for the Institute, accounting for 20 % of project revenues. This is a decrease from 24 % last year.

CMI's aims to develop an even broader funding base. The Institute has succeeded in broadening the international funding base and works systematically to increase income from commissioned research in Norway.

Result and continued operation

In 2019, CMI had a positive operating result of NOK 3.3 mill., compared to NOK 0.7 mill. in 2018.

The annual result of 2019 is positive by NOK 3.4 mill. Currency gains resulted in a positive financial result. Thus, the annual result is better than the operating result.

Current liabilities have increased by 16 %, but the reduction in long term loans by NOK 1 mill and the positive result gives an increase in equity from 28 % to 30 %.

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 increased from NOK 31.3 mill. to NOK 33.3 mill. during 2019. The increase is mainly due to the increase in pre-invoiced/ pre-paid projects by NOK 4.8 mill, but also a currency gains of NOK 0.9 mill.

As of 31.12.2019, the Institute's liquid reserves cover 87 % of short-term debts. In 2019, the working capital increased to NOK 7.5 mill. from NOK 3.8 mill. in 2018.

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

The increase in total capital from NOK 79.9 mill. to NOK 87.6 mill. is mainly attributed to an increase in retained earnings by NOK 3.4 mill. and in pre-invoiced/pre-paid projects by NOK 4.8 mill.

In the view of the Board, the annual accounts of 2019 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. 43 % of the Institute's external project revenue is paid in foreign currency.

In 2019, the Institute entered a net exchange gain of NOK 0.9 mill. In 2018, there was a gain of NOK 0.1 mill. The gain in 2019 can be fully attributed to the weakening of the Norwegian krone during 2019.

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. The number of staff is increasing and will continue to grow in 2020.

Drastic measures have recently been put in place to prevent the spread of the COVID-19 virus. This is not expected to have major negative economic consequences for CMI in the short run. The long-term consequences are more uncertain. However, CMI has a sound financial situation, the risk is closely

monitored, and mitigation measures are and will be effectuated continuously.

Working environment and personnel

The sick-leave rate was 3.91% in 2019 compared to 2.35% in 2019. The increase is due to long-term sick-leaves.

Gender equality

Among the Institute's 82 employees as of 31.12.2019, 45 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 both genders are 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. The Institute has started processes to reduce its environmental footprint.

Annual profit/loss and allocations

The annual result of NOK 3.4 mill. was added to existing equity. The Institute had NOK 10.7 mill. in unrestricted equity as of 31.12.2019, in addition to paid in and restricted equity of NOK 15.3 mill.

Bergen, 13 March 2020


Aksel Mjøs


Gunn Mangerud, Chair


Ragnhild Dybdahl


Andrew Norton


Antonio De Lauri


Elin Skaar


Ottar Mæstad, Director

Income statement 2019

Amounts in 1000 NOK

	Note	2019	2018
Operating revenues			
Project revenues	1	80 586	75 809
Other revenues	2	249	1 224
Total operating revenues		80 835	77 033
Operating expenses			
Project expenses		14 292	15 760
Payroll expenses	3,4	54 455	51 156
Depreciation	5	1 214	1 281
Other operating expenses	2,3	7 538	8 110
Total operating expenses		77 499	76 306
Operating result		3 336	727
Financial income/expenses			
Interest income		32	62
Other financial income		933	243
Interest cost mortgage loan		-647	-570
Other financial costs		-68	-126
Total financial income/expenses		251	-390
Ordinary result before tax		3 587	337
Tax	11	162	0
NET RESULT		3 425	337

Balance sheet as of 31 Dec 2019

Amounts in 1000 NOK

	Note	2019	2018
ASSETS			
FIXED ASSETS			
Tangible fixed assets			
Building at Jekteviksbakken	5	40 684	41 712
Equipment, inventory etc.	5	245	430
Total tangible fixed assets		40 929	42 142
Financial fixed assets			
Long term receivables	6	990	891
Total fixed assets		41 919	43 033
CURRENT ASSETS			
Debtors			
Accounts receivable	7	10 886	4 561
Others debtors		1 520	1 018
Total debtors		12 406	5 580
Investments			
Shares in other companies		0	0
Cash and bank deposits	8	33 264	31 331
Total current assets		45 670	36 910
TOTAL ASSETS		87 589	79 944

	Note	2019	2018
EQUITY AND LIABILITIES			
EQUITY			
Paid-in capital			
Original fund	9	15 300	15 300
Retained earnings			
Other equity	9	10 747	7 323
Total equity		26 047	22 623
LIABILITIES			
Pension funds	4	0	0
Long term liabilities			
Long-term loans	10	23 250	24 250
Current liabilities			
Accounts payable		3 009	2 465
Public duties payable		3 533	4 061
Other short term liabilities		31 588	26 545
Tax payable	11	162	0
Total current liabilities		38 292	33 071
Total liabilities		61 542	57 321
TOTAL EQUITY AND LIABILITIES		87 589	79 944

Bergen, 13 March 2020


Aksel Mjøs


Gunn Mangerud, Chair


Ragnhild Dybdahl


Andrew Norton


Antonio De Lauri


Elin Skaar


Ottar Mæstad, Director

Cash flow statement 2019

Amounts in 1000 NOK

	2019	2018
Cash flow from operating activities		
Annual result	3 425	337
Depreciations	1 214	1 281
Changes in pension scheme assets/liabilities	0	0
Changes in long term receivables	-99	68
Changes in trade receivables	-6 325	2 001
Changes in other short term receivables	-502	-256
Changes in trade payable and other short term liabilities	5 220	-7 172
Net cash flow from operating activities	2 933	-3 742
Cash flow from investments		
Purchase of tangible fixed assets	0	-282
Net cash flow from investments	0	-282
Cash flow from financing activities		
Repayment of long term loans	-1 000	-5 750
Changes of shares		
Changes in value, shares and bonds	0	0
Net cash flow from financing activities	-1 000	-5 750
NET CHANGE IN CASH FLOW TOTAL	1 933	-9 774
Cash and cash equivalents at 1 January	31 331	41 105
Cash and cash equivalents at 31 December	33 264	31 331
Change in cash and cash equivalents	1 933	-9 774

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-incidentally 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

	2019	2018
Project revenues exclusive of cooperating partners*	61 679 415	57 215 032
Grants	17 597 000	17 334 000
Chr. Michelsen Fund	1 310 000	1 260 000
TOTAL PROJECT REVENUES	80 586 415	75 809 032

* External project revenues are stated without contributions to cooperating partners, NOK 13 071 734

Geographic distribution	2019	2018
Norway	56 185 119	53 257 722
Abroad	24 401 297	22 551 311

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	2019	2018
Income	97 169	96 628
Cost	20 651	20 066

Other revenues have decreased from NOK 1 224 267 in 2018 to 249 039 in 2019 . This is mainly due to revenues in 2018 from a collaboration agreement for the period 2015-2018.

NOTE 3 SALARIES AND SOCIAL COSTS

	2019	2018
Salaries	42 555 851	40 391 326
Social security taxes	6 491 117	6 000 153
Pension costs	3 691 613	3 268 372
Other benefits	773 756	544 093
Other social costs	943 139	951 821
TOTAL	54 455 476	51 155 766

Employees full-time equivalent 57,7 56

Leadership remuneration	2019	2018
Director's salary	1 104 141	1 059 621
Other benefits	9 728	10 336
Pension costs paid by CMI	134 013	118 666
	1 247 882	1 167 777

CMI and CMF share the same Board. Board members' fees are paid 2/3 by CMI, NOK 207 657,- and 1/3 by CMF, NOK 103 828, in 2019.

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

Long-term loans to employees amount to NOK 85 000. The interest rate equals the standard rate offered in employment relationships.

Auditor's fees (excluding VAT)	2019	* 2018
Audit for accounts	163 645	200 022
Consultant fees regarding pension and tax	9 000	8 950
Other services	47 139	33 060
TOTAL	219 784	242 032

NOTE 4 PROVISION FOR PENSION LIABILITIES, PENSION COSTS

CMI has a pension scheme in place satisfying the Act of Obligatory Pension Scheme. In relation to the transition as of 01.01.2017 from defined benefit plan to defined contribution scheme, an agreement was entered between CMI and the employees to compensate their future loss. The compensation consists of a yearly payment, which is dependent of the member still being employed by CMI. Compensation for loss of pension was recorded as salary with NOK 626 345 in 2019.

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 7.1 G, and 25.1 % for salaries between 7.1 G and 12 G.

69 persons at CMI are enrolled in this scheme by 31 Dec 2019.

	2019	2018
Deposits	2 926 035	2 544 530
Administrative costs	69 797	64 034
Net costs before SST	2 995 832	2 608 564
SST	422 412	367 808
RESULT	3 418 244	2 976 372

Defined-contribution pension scheme - employees' share is 2 % of pension base, NOK 793 112 in 2019.

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 2019 is 2.5 % of all salary between 1 G and 7.1 G 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	282 164	4 124 896	3 883 615	59 683 829
Acquisition this year	-	-	-	-	-
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	9 681 155	9 405	3 967 334	3 883 615	17 541 509
Depreciation this year	1 027 860	28 212	157 562	0	1 213 634
Balance value 31.12	40 684 139	244 547	0	0	40 928 686
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

	2019	2018
Running account Sameiet Jekteviksbakken 31	739 471	662 953
Loans to employees *	250 729	228 221
TOTAL	990 200	891 174

* 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

	2019	2018
Accounts receivable	2 780 685	689 534
Earned, non-invoiced revenues	8 105 460	3 871 937
TOTAL	10 886 145	4 561 471
Pre-invoiced/Advances from customers	-25 315 281	-20 441 709

NOTE 8 DEDUCTED INCOME TAX

By 31 Dec NOK 2 113 910 is deposited on a separate bank account. The corresponding figure at 31 December 2017 was NOK 2 034 857.

Unpaid deducted income tax as of 31 December 2018 is NOK 2 130 040.

NOTE 9 EQUITY

	Retained earnings	Paid-in capital	Total
Equity as of 01.01	7 322 688	15 300 000	22 622 688
Net result of the year	3 424 796	-	3 424 796
Equity as of 31.12	10 747 484	15 300 000	26 047 484

NOTE 10 DEBT DUE LATER THAN 5 YEARS

	2019	2018
Chr. Michelsens Fund (CMF)	-	-
Mortgage loan DNB	23 250 000	24 250 000
Total	23 250 000	24 250 000

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, g.nr. 164 bnr. 1436 snr. 2 in Bergen kommune, is pledged as security for DNB mortgage loan NOK 25.000.000.

NOTE 11 TAX

CMI is taxable for the part of the institute's operations which concerns commissioned research. In 2019 this was 37,60 % of the total results.

	2019	2018
Tax this year		
Tax payable		0
Change in deferred tax	171 710	0
This years tax effect of change in tax rate	0	0
Sum tax	171 710	0
Calculation tax base		
Ordinary result before tax	1 348 814	132 211
Permanent differences	168 437	220 843
Change in temporary differences	-107 990	-151 325
Tax base before tax loss carried forward	1 409 260	201 728
Use of tax loss carried forward	-672 511	-201 728
Sum tax base	736 749	0
Temporary differences outlined		
Receivables	0	0
Goods	0	0
Fixed assets	-2 240 125	-2 348 115
Provisions	0	0
Pensions	0	0
Profit and loss account	0	0
Loss carry forward	0	-672 510
Sum	-2 240 125	-3 020 625
Deferred income tax liability (22%)	-492 828	-664 537

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

Auditor's report



Building a better
working world

Statsautoriserte revisorer
Ernst & Young AS

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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 2019, the income statement 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 Institute as at 31 December 2019 and its financial performance 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 Institute 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 Institute'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 on the other information obtained prior to the date of the auditor's report, 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 Institute'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 Institute 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 Institute'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 Institute'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 Institute 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.

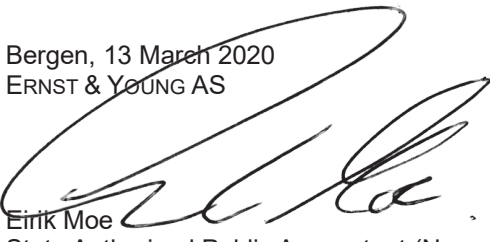
Opinion on registration and documentation

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 Institute's accounting information is properly recorded and documented as required by law and bookkeeping standards and practices accepted in Norway.

Opinion on asset management

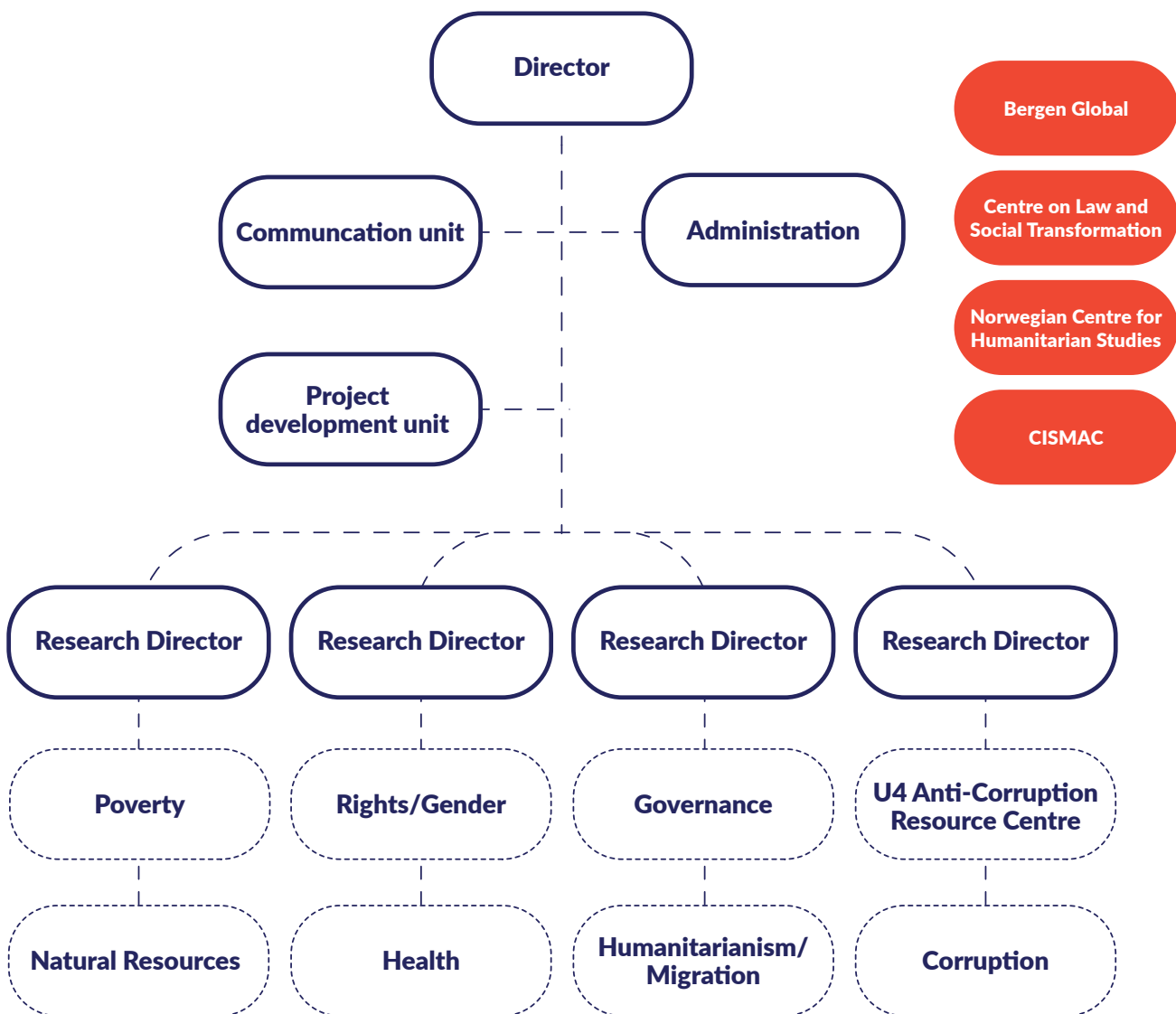
Based on our audit of the financial statements as described above, and control procedures we have considered necessary in accordance with the International Standard on Assurance Engagements (ISAE) 3000, it is our opinion that management has managed the institute in accordance with laws and the institute's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

Bergen, 13 March 2020
ERNST & YOUNG AS



Eirik Moe
State Authorised Public Accountant (Norway)

CMI's Organisation



Staff list

AS OF 31 DEC 2019

Director

Ottar Mæstad

Management

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

Vigdis Anita Gåskjenn, *Administration and Finance Director*

Ingvild Hestad, *Communication Director*

Lovise Aalen, *Research Director for Democracy and governance and Humanitarianism*

Liv Tønnessen, *Research Director for Rights and legal institutions, Gender politics and Global health and development*

Espen Villanger, *Research Director for Poverty dynamics and Natural resources*

Democracy and governance

Aslak Jangård Orre, *Senior Researcher, Coordinator*

Pauline Lemaire, *PhD student*

Lise Rakner, *Senior Researcher*

Leonardo R. Arriola, *Affiliated Researcher*

Humanitarianism

Antonio De Lauri, *Senior Researcher, Coordinator*

Robert Aleksander Forster, *PhD student*

Berg, Kjersti Gravelseter, *Post doc. Researcher*

Are John Knudsen, *Senior Researcher*

Carlo Koos, *Senior Researcher*

Cathrine Talleraas, *Post doc. Researcher*

Kari Grøtterud Telle, *Senior Researcher*

Elling N. Tjønneland, *Senior Researcher*

Salla Katariina Turunen, *PhD student*

Synnøve Bendixsen, *Affiliated Researcher*

Rights and legal institutions

Elin Skaar, *Senior Researcher, Coordinator*

Lara Barbosa Cortes, *Post doc. Researcher*

Siri Gloppen, *Senior Researcher*

Hugo Stokke, *Senior Researcher*

Sarah A. Tobin, *Senior Researcher*

Daniel M. Brinks, *Affiliated Researcher*

Malcolm Langford, *Affiliated Researcher*

Bruce M. Wilson, *Affiliated Researcher*

Gender politics

Vibeke Wang, *Senior Researcher, Coordinator*

Marianne Tøraasen, *PhD student*

Torunn Wimpelmann, *Senior Researcher*

Irene Maffi, *Affiliated Researcher*

Abdel Ghaffar Ahmed, *Affiliated Researcher*

Global health and development

Camila Gianella, *Senior Researcher*

Joar Svanemyr, *Post doc. Researcher*

Siri Lange, *Affiliated Researcher*

Bertil Tungodden, *Affiliated Researcher*

Poverty dynamics

Magnus Hatlebakk, *Senior Researcher, Coordinator*

Hilde Selbervik, *Senior Researcher*

Inge Tvedten, *Senior Researcher*

Arne Wiig, *Senior Researcher*

Ivar Kolstad, *Affiliated Researcher*

Vincent Somville, *Affiliated Researcher*

Natural resources

Odd-Helge Fjeldstad, *Senior Researcher*

Kendra Dupuy, *Affiliated Researcher*

Anwasha Dutta, *Post doc. Researcher*

Edyta Roszko, *Senior Researcher*

Päivi Lujala, *Affiliated Researcher*

Corruption and U4 Anti-Corruption Resource Centre

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

Inge Amundsen, *Senior Researcher*

Marie Helene Meyer Dolve, *Research Assistant*

David Jackson, *Senior Program Adviser*

Monica Kirya,
Senior Program Adviser

Sophie Lemaître,
Senior Program Adviser

Saul A. Mullard,
Senior Program Adviser

Guillaume Nicaise,
Senior Program Adviser

Jessica L. Schultz,
Senior Program Adviser

Cecilie Wathne,
Senior Program Adviser

David A. Williams,
Senior Program Adviser

Emeritus

Karin Ask

Johan Helland

Jan Isaksen

Eyolf Jul-Larsen

Astri Suhrke

Gunnar M. Sørbø

Arne Tostensen

Project development unit

Steinar Hegre, *Project Director*

Communication unit

Lisa Maree Arnestad, *Design and Publications Coordinator, U4*

Kirsty Cunningham,
Communication Adviser, U4

Åse Johanne Roti Dahl,
Senior Communication Adviser

Anna Elizabeth Gopsill,
Communication Consultant

Reginald Christopher Jacob,
Office Support Coordinator

Pernille Jørgensen,
Senior Graphic Designer

ADMINISTRATION Finance, HR and Operations

Frederik Degrave,
Projects and Finance Officer

Mayavadee Havre,
Finance and Operations Manager, U4

Merete Leby, *Head of Services*

Petter Lohne, *Head of Accounts*

Tineke Lohne, *Administration and Finance Adviser*

Guri K. Stegali,
Travel and Project Coordinator

IT

Aksel Mjeldheim, *Head of IT*

Lars Ivar Høberg, *IT Consultant*

Bjørn-Ivar Nilsen, *IT Assistant*

Robert Sjørnsen, *Senior IT Adviser*

Bergen Global

Vigdis A. Gåskjenn,
Operations Manager

Ingvild Hestad,
Communication Director

Berg, Kjersti Gravelseter,
*Communication Adviser
University of Bergen (UIB)*

Ragnhild Osnes Legreid,
*Communication Adviser
University of Bergen (UIB)*

Reidunn Ljones,
Special Librarian

Tord Rø, *Communication Adviser,
University of Bergen (UiB)*

Masters' students during 2019

Runa Sekse Aarset

Lucy Davy

Helge Haugland

Samson Kleven

Lauritz Isaksen

Kaia Helgemo Lindtner

Synnøve Ravnstad

Chris Jørgen K. Røddland

Fredrik Fløvik Sverd

Levi Westerveld

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

Andrew Norton, The International
Institute for Environment and
Development (IIED)

Antonio de Lauri, CMI

Elin Skaar, CMI

Aksel Mjeldheim, CMI (Deputy)

Publications 2019

Books and Anthologies

Amundsen, Inge (ed.) (2019) *Political Corruption in Africa. Extraction and Power Preservation* Cheltenham, UK and Northampton, MA, USA: Edward Elgar Publishers Ltd. c 200 p.

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