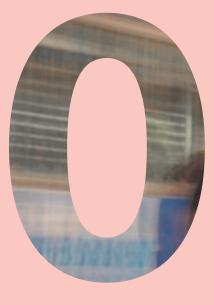


Annual Report









www.cmi.no

Annual Report



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Director's intro

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

2021 marks the end of a five-year strategy period – a successful period in the history of the Institute, characterized by exceptional renewal and growth. CMI has consolidated its position as a powerhouse for development research in Norway. The number of full-time equivalents has increased by more than 40%, making CMI a medium-sized firm with more than 100 employees and more than NOK 100 million in turnover. An ambitious recruitment policy, dozens of successful research applications in RCN, several ERC grants, and significant growth of the U4 Anti-Corruption Resource Centre are among the contributing factors. Behind it all is the hard work of our dedicated staff.

Much of this positive development has taken place during the last couple of years, in the midst of a pandemic. I am deeply impressed by our staff which despite challenging times has worked tirelessly in cooperation with partners across the world to continue generating and communicating knowledge to inform development policy and practice.

2021 has been a challenging year for several of the countries where we work. The war in Ethiopia, the military coup in Sudan, and Taliban's takeover of Afghanistan are but some of the incidents that left their mark on the year. CMI has contributed to a deeper understanding of these events by communicating insights based on decades of research and cooperation.

Other milestones in 2021 include the start-up of a new phase of the institutional cooperation in Angola, and the establishment of the Development Learning Lab in cooperation with the University of Bergen and the Norwegian School of Economics/ Centre for Applied Research.

I hold this pen for the last time. It has been a great privilege to be the CMI Director for 12 eventful years. The deeply meaningful mission of the Institute combined with so many great colleagues make it difficult to imagine any better job. I am grateful to those who showed me the trust and gave me the responsibility.

On 1 April 2022 I leave the helm to Espen Villanger. His extensive experience in many different roles at the Institute makes him well placed for the task. I am confident that under his leadership, CMI will continue to do its utmost to provide researchbased knowledge to promote global development and justice.

Ottar Mastad

Highlights 2021





DLL launch: Peter Hangoma, CMI

The Development Learning Lab successfully launched

"I am very pleased that three leading research institutions are joining forces in the fight against poverty. This is a job we cannot do unless we know what works", said Dag-Inge Ulstein, Minister of International Development, at the grand opening of the new Development Learning Lab (DLL) initiative in the University Aula 2 September 2021. Watch the DLL launch at vimeo.com/595720233

> Ulstein was one of several distinguished guests at the opening who emphasized the importance of evidence-based development policies and programmes.

> The Development Learning Lab (DLL) is a joint effort by the Chr. Michelsen Institute (CMI), the Norwegian School of Economics (NHH), the University of Bergen (UiB) and the Centre for applied research at NHH (SNF). It aims to fill the knowledge gaps and increase the success of development programmes. The main idea is to improve learning about how to achieve the development objectives. This ambitious goal is achieved through close collaboration with research partners in the global South, development practitioners and policy makers. Read more about DLL at www.devlearnlab.no



DLL launch: On the left Håvard Mokleiv Nygård, Director, Department for Knowledge, Norad. On the right: Nora Ingdal, Director of International Programs at Save the Children Norway.

New research funding

We continued to increase and expand our funding base in 2021. Senior Researcher Carlo Koos was awarded a prestigious ERC Starting Grant by the European Research Council as one of only nine researchers in Norway.

We lead or participate in eight new projects funded by the Research Council of Norway (RCN). This includes CMI's second KSP-project (Kompetanse- og samarbeidsprosjekt), "Tax Compliance in Tanzania: The role of trust and norms", which is a collaboration between Odd-Helge Fjeldstad and Ingrid Hoem Sjursen at CMI, the Institute of Tax Administration, NUPI, the Norwegian Tax Administration, REPOA, the Norwegian Embassy in Dar es Salaam, and the Zanzibar Revenue Board.

We also had great success in obtaining frame agreements in all the seven areas that we applied for from the Ministry of Foreign Affairs (MFA). CMI received high scores in the evaluations of all the applications, which cover themes like poverty, inequality, global health, tax, corruption, gender, climate, conflict, migration, humanitarianism, democracy, governance, and human rights.



REPOA, Tanzania: In the front: Dr. Odd-Helge Fjeldstad, Dr. Donald Mmari, Mr. Enock Anaeli. In the back: Dr. Ingrid Hoem Sjursen, Dr. Lucas Katera



New strategy to support partners and anti-corruption communities

Planning for the future was a priority for the U4 Anti-Corruption Resource Centre in 2021. The U4 partners approved a new strategy designed to meet four key trends in the anti-corruption landscape: **1.** Anti-corruption needs to respond to local conditions. **2.** Geopolitical power is shifting – bringing competing agendas. **3.** The complex nature and transnational dimension of corruption must be confronted. **4.** Practitioners face uncertainty in their work. Read the full strategy at u4.no Vision & strategy

Reaching out with conflict expertise

We continue to be a popular source for journalists, both nationally and internationally. In 2021 we appeared in 840 news articles. A large share of these articles was connected to ongoing conflicts in Afghanistan, Sudan, and Ethiopia, where CMI researchers are widely used experts. Our researchers also contribute with their analyses and comments in widely read blogs and other online outlets. One example is Lovise Aalen's article 'Another war in the Horn? Rising tension at the Ethiopia-Sudan border' which was among the most read in Democracy in Africa in 2021 with over 8000 views. Read the article at www. democracyinafrica.org

Events to make sense of global challenges

Covid restrictions continued to affect Bergen Global's activities in 2021, but despite this we hosted 94 events – all with the aim of making sense of global challenges. The events ranged from popular science to research panels, book launches and debates. Hybrid events have become the standard after the Covid pandemic. This gives an added value as it allows us to reach a wider audience and include voices from outside of Bergen with a minimal environmental footprint.

Bergen Global is a multidisciplinary UiB-CMI collaboration. The editorial team at Bergen Global organise breakfast meetings, open lectures, literary salons, and other events. The Bergen Global library houses a large specialised collection of literature with thematic focus on Africa, Asia, the Middle East and Latin America. Get the latest from www.bergenglobal.no

The annual Bergen Exchanges organised by the Centre on Law and Social Transformation took place in August 2021, with combined live and online seminars. The focus was on Inequality, Autocratization dynamics and Child Rights.

Centre on Law & Social Transformation – LawTransform – is a network of scholars, students and practitioners who share an interest in how law shapes societies, and the use of rights and courts as tools for social change. The centre was established in 2014 as a collaboration between CMI and UiB. Get the latest from www.lawtransform.no



Our new director was appointed

The board of CMI appointed Espen Villanger as the new director of CMI from 1 April 2022. "I am really looking forward to further developing CMI together with my highly competent and skilled colleagues. There is a great need for the knowledge that CMI provides. If we are to achieve the Sustainable Development Goals, we need research on how to end poverty, ensure human rights, and reduce conflicts, corruption, and inequality. It is very motivating to lead an organisation which addresses the challenges faced by vulnerable and marginalized people", said Villanger.

Villanger will step into the CMI Director position in April 2022 when Ottar Mæstad's twelve-year tenure has ended.

26 new employees

CMI's active recruitment strategy continued in 2021. A record high number of 26 new people joined CMI in different full time or part time positions. We are happy to welcome them into our international and vibrant research environment.



Elisabeth Sivertsen Higher executive officer



Carmeliza Rosario Postdoctoral Researcher



Lara Côrtes Postdoctoral Researcher



Mari Norbakk Postdoctoral Researcher



Matthew Gichohi Postdoctoral Researcher



Stephen Eugene Mathis Senior Adviser



Donata Balzarotti Research assistant



Emily Hume Research assistant



Priscilla González Programme Coordinator (U4)



Achiba A. Gargule Senior programme adviser (U4)



Lucas Watt Postdoctoral Researcher



Daniela Cepeda Cuadrado Programme adviser (U4)



Katharina Maria Sewening Project Controller



Xuefei Shi Postdoctoral Researcher



Olga Radionenko Project Controller



Nadja Dwenger Associated position



Liazzat Bonate Associated position

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Alder Keleman Saxena Postdoctoral Researcher



Rudi Hansen IT Apprentice



Hang Zhou Postdoctoral Researcher



Andrea Furuhovde Research assistant



Peter James Evans U4 Director/ Research Director



Jana Birke Belschner Postdoctoral Researcher



Hanna Geschewski Doctoral Researcher (PhD)



Bjørn Enge Bertelsen Associated position



Juni Lund Research assistant

2021 *in numbers*



Mill. NOK total revenue





Publications by CMI staff



4.9

Mill. NOK annual result





Revenue growth

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U4 webinars, workshops and courses



94

events hosted by Bergen Global





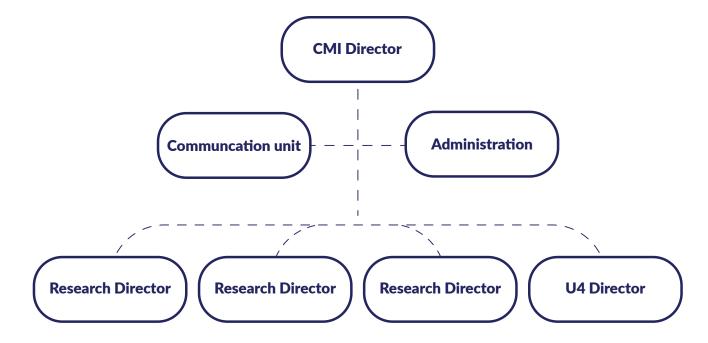
new projects from Research Council of Norway



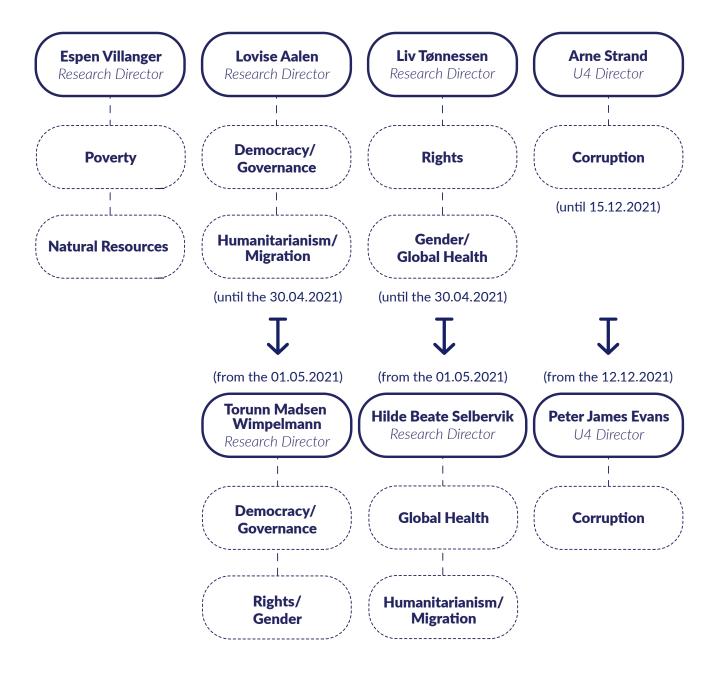
new employees



CMIs Organisation



Research groups and the U4 Centre



The Board of CMI and CMF



Professor **Gunn Mangerud** FHI/UiB



Professor Alexander W. Cappelen NHH



Associated professor Ragnhild Dybdahl NIPH/UIB



Director Andrew Norton International Institute for Environment and Development



Research Professor Antonio De Lauri CMI



Research Professor Elin Skaar CMI (until the 31.05.21)



Senior Programme Adviser Sofie Arjon Schütte CMI/U4 (from the 31.05.21)



Head of IT Aksel Mjeldheim (substitute) CMI

Management CMI



Director **Ottar Mæstad**



Deputy Dir. CMI, Dir. U4 Anti-Corruption Resource Centre **Arne Strand** (until 15.12.2021)



Deputy Director (from 01.10.2021), Research Director **Espen Villanger**



Director **Peter James Evans** U4 Anti-Corruption Resource Centre (from 16.12.2021)



Administration & Finance Director **Lars Petter Sjøberg**



Communications Director Mia Kolbjørnsen



Research Director **Liv Tønnessen** (until the 30.04.2021)



Research Director Lovise Aalen (until the 30.04.2021)



Research Director **Torunn Madsen Wimpelmann** (from the 01.05.2021)



Research Director **Hilde Beate Selbervik** (from the 01.05.2021)

Staff list

Director

Ottar Mæstad

Management

Arne Strand Deputy Director, Director U4 Anti-Corruption Resource Centre, Research Director for Corruption (until 15.12.2021)

Peter James Evans Director U4 Anti-Corruption Resource Centre, Research Director for Corruption (from 16.12.2021)

Lars Petter Sjøberg Administration and Finance Director

Mia Kolbjørnsen Communications Director

Espen Villanger Deputy Director (from 01.10.2021), Research Director for Poverty and Natural Resources

Lovise Aalen Research Director for Democracy & Governance, Humanitarianism & Migration (until the 30.04.2021)

Torunn Madsen Wimpelmann Research Director for Democracy & Governance, Right & Gender (from the 01.05.2021)

Liv Tønnessen Research Director for Rights, Gender and Global Health (until the 30.04.2021)

Hilde Beate Selbervik Research Director for Global Health, Humanitarianism & Migration (from the 01.05.2021)

Administration

Trine Berntsen Facilities and Operations Officer

Hanna Fløysvik Head of HR

Steinar Hegre Project Director

Reginald Christopher Jacob Office Support Coordinator Petter Lohne Head of Accounts

Tineke Lohne Project Controller (50%), Quality and Finance Adviser (50%)

Olga Pushkash Project Controller

Katharina Maria Sewening Project Controller

Elisabeth Sivertsen Administration and Finance Officer (50%)

Guri Stegali Senior Travel and Payroll Adviser

IT

Rudi René Rødland Hansen IT Apprentice

Lars Ivar Høberg Higher executive IT officer

Aksel Mjeldheim *Head of IT*

Bjørn-Ivar Krüger Nilsen IT officer

Robert Sjursen Senior IT Adviser

Communication

Lisa Maree Arnestad Digital Communications Adviser, U4

Kirsty A. CunninghamSenior Communication Adviser, U4

Åse Johanne Roti Dahl Senior Communication Adviser

Andrea Beate Furuhovde Communications Assistant (20%)

Pernille Jørgensen Graphic Designer Adviser

Stephen Eugene Mathis Senior Communication Adviser (40%)

Bergen Global

Susanne Hoggen Kippersund Communication Adviser, University of Bergen (UiB) (From 13.09.2021) Mia Kolbjørnsen Operations Manager and Communication Director

Ragnhild Osnes Legreid Communication Adviser, University of Bergen (UiB) (Until 31.03.2021)

Reidunn Ljones Principal Librarian

Tord Rø Communication Adviser, University of Bergen (UiB)

Anja Christine Rørnes Tucker Communication Adviser (temporary), University of Bergen (Until 30.06.2021)

Hugo Stokke Senior Researcher (50%)

Climate & Natural Resources

Anwesha Dutta Senior Researcher

Jon Einar Flåtnes Senior Researcher

Hanna Geschewski Doctoral Researcher

Alder Keleman Saxena Postdoctoral Researcher (50%)

Ivar Kolstad Associated Research Professor

Saumya Pandey Doctoral Researcher

Edyta Roszko Senior Researcher

Xuefei Shi Postdoctoral Researcher

Lucas Watt Postdoctoral Researcher

Arne Wiig Research Professor

Hang Zhou Postdoctoral Researcher

Corruption

Inge Amundsen Senior Researcher

Democracy & Governance

Merima Ali Senior Researcher (40%)

Bjørn Enge Bertelsen Associated Research Professor

Nadja Dwenger Associated Research Professor

Odd-Helge Fjeldstad Research Professor

Matthew Gichohi Postdoctoral Researcher

Siril Kobbeltvedt Herseth Doctoral Researcher

Liazzat Jenisovna Kashknova Bonate Associated Research Professor

Carlo Koos Senior Researcher

Pauline Marguerite Lemaire Doctoral Researcher

Aslak Jangård Orre Senior Researcher

Lise Rakner Associated Research Professor

Ingrid Hoem Sjursen Senior Researcher

Elling N. Tjønneland Senior Researcher

Lovise Aalen Senior Researcher

Emeritus/Emeritas

Astri Suhrke Gunnar M. Sørbø Arne Tostensen

Rights & Gender

Lara Barbosa Quadros Cortes *Postdoctoral Researcher (60%)*

Jana Birke Belschner Postdoctoral Researcher

Siri Gloppen Associated Research Professor

Juni Lund Research Assistant (20%)

Mari Norbakk Postdoctoral Researcher

Carmeliza Soares da Costa Rosário Postdoctoral Researcher Giedre Seduikiene *Research Assistant*

Rachel Henriette Sieder Associated Senior Researcher

Elin Skaar Research Professor

Sarah Ann Tobin Research Professor

Liv Tønnessen Senior Researcher

Marianne Tøraasen Doctoral Researcher

Vibeke Wang Senior Researcher

Bruce Wilson Associated Research Professor

Global Health

Camila Gianella Malca Senior Researcher

Peter Hangoma Postdoctoral Researcher

Karine Aasgaard Jansen Senior Researcher

Amani Thomas Mori Associated Senior Researcher

Eskindir Loha Shumbullo Postdoctoral Researcher

Humanitarianism & Migration

Donata Balzarotti Research Assistant (15%)

Synnøve Bendixsen Associated Senior Researcher

Kjersti Gravelseter Berg Postdoctoral Researcher

Antonio De Lauri Research Professor

Robert Aleksander Forster Doctoral Researcher

Emily Hume Research Assistant (50%)

Are John Knudsen Research Professor

Jessica Leigh Schultz Senior Researcher

Cathrine Talleraas Postdoctoral Researcher Kari Grøtterud Telle Senior Researcher

Salla Katarina Turunen Doctoral Researcher

Poverty

Magnus Hatlebakk Senior Researcher

Paul Hofman Postdoctoral Researcher

Charlotte Ringdal Postdoctoral Researcher

Vincent Somville Associated Senior Researcher

Måns Søderbom Associated Research Professor

U4 Anti-Corruption Resource Centre

Daniela Cepeda Cuadrado Programme Adviser

Vera Devine Senior Programme Adviser (80%)

Achiba Andrew Gargule Senior Programme Adviser

Priscilla González U4 Programme Coordinator

Daniel Sejerøe Hausenkamph Programme Adviser

Maya Havre Finance and Operations Manager -U4

David Alexander Jackson Senior Programme Adviser

Monica Twesiime Kirya Senior Programme Adviser

Sophie Lemaître Senior Programme Adviser

Saul C. B. Mullard Senior Programme Adviser

Guillaume Nicaise Senior Programme Adviser

Sofie Arjon Schütte Senior Programme Adviser

Rachael Lorna Tufft Senior Learning Technology Adviser

David Aled Williams Senior Programme Adviser

Per S. Aarvik Senior Programme Adviser

Publications 2021

Books and Anthologies

Affi, Ladan, Liv Tønnessen and Aili Tripp (eds.) (2021) Women and Peacebuilding in Africa. James Currey (African issues vol. 47) 240 p.

De Lauri, Antonio, Carna Brkovic and Sabine Hess (eds.) (2021) Special Issue: Grassroots Responses to Mass Migration in Europe. Intersections. East European Journal of Society and Politics vol. 7 no. 2

Nicaise, Guillaume (2021) La bonne gouvernance au Rwanda et au Burundi: Petites réformes et grands arrangements. Paris: L'Harmattan

Peer Reviewed Journal Articles

Ali, Merima (2021) "Building Fiscal Capacity in Developing Countries: Evidence on the Role of Information Technology" in *National Tax Journal* vol. 74, no. 3

Arriola, Leonardo R., David A. Dow, Aila M. Matanock and Michaela Mattes (2021) "Policing Institutions and Post-Conflict Peace" in *Journal of Conflict Resolution* vol. 65, no.10

Arriola, Leonardo R., Jed Devaro and Anne Meng (2021) "Democratic Subversion: Elite Cooptation and Opposition Fragmentation" in *American Political Science Review* vol.115, no. 4

Belayneh, Mehretu, Eskindir Loha and Bernt Lindtjørn (2021) "Spatial Variation of Child Stunting and Maternal Malnutrition after Controlling for Known Risk Factors in a Drought-Prone Rural Community in *Southern Ethiopia*" *in Annals of Global Health* vol. 87, no. 1

Belschner, Jana (2021) "Electoral Engineering in New Democracies: Strong Quotas and Weak Parties in *Tunisia*" *in Government & Opposition* vol.57, no.1

Belschner, Jana (2021) "The Adoption of Youth Quotas After the Arab Uprisings" in *Politics, Groups, and Identities* vol. 9, no. 1

Belschner, Jana and Marta Garcia de Paredes (2021) "Hierarchies of Representation: The Re-distributive Effects of Gender and Youth Quotas" in *Representation* vol. 57, no. 1

Berg, Kjersti G. (2021) "Mu'askar and Shu'fat: Retracing the Histories of Two Palestinian Refugee Camps in Jerusalem" in *Jerusalem Quarterly* vol. 88, no. 4

Binyaruka, Peter and Amani Thomas Mori (2021) "Economic Consequences of Caesarean Section Delivery: Evidence from a Household Survey in Tanzania" in *BMC Health Services Research* vol. 21, art. no. 1367 Bluwstein, Jevgeniy, Adeniyi Asiyanbi, Anwesha Dutta, Amber Huff, Jens F Lund, Salvatore P. De Rosa and Julia Steinberger (2021) "Commentary: Underestimating the Challenges of Avoiding a Ghastly Future" in *Frontiers in Conservation Science* 1:615419

Boamah, Festus, David Aled Williams and Joana Afful (2021) "Justifiable energy injustices? Exploring institutionalised corruption and electricity sector "problem-solving" in Ghana and Kenya" in *Energy Research and Social Science* vol. 73, no. 3

Borghi, Josephine, Peter John Binyaruka, Iddy Mayumana, Siri Lange, Vincent Somville and Ottar Mæstad (2021) "Long-term effects of payment for performance on maternal and child health outcomes: evidence from Tanzania" in *BMJ Global Health* vol. 6, no. 12

Cappelen, Alexander, Odd-Helge Fjeldstad, Donald Mmari, Ingrid Hoem Sjursen and Bertil Tungodden (2021) "Understanding the resource curse: A largescale experiment on corruption in Tanzania" in *Journal of Economic Behavior and Organization* vol. 183

Carling, Jørgen, Marta Bivand and Cathrine Talleraas (2021) "Living in Two Countries: Transnational Living as an Alternative to Migration" in Population, Space and Place vol. 27, no.5

Chavula, Malizgani Paul, Joar Svanemyr, Joseph Mumba Zulu and Ingvild Fossgard Sandøy (2021) "Experiences of Teachers and Community Health Workers Implementing Sexuality and Life Skills Education in Youth Clubs in Zambia" in Global Public Health

Chen, Wei, Jon Einar Flåtnes, Daniela A. Miteva and H. Allen Klaiber (2021) "The Impact of Deforestation on Nature-Based Recreation: Evidence from Citizen Science Data in Mexico" in *Land Economics* vol. 98, no. 1

Chiksa, Sosina Bezu, Peter John Binyaruka, Ottar Mæstad and Vincent Somville (2021) "Pay-for-performance reduces bypassing of health facilities: evidence from Tanzania" in *Social Science and Medicine* vol. 268

Cortes, Lara and Ana Cortes (2021) "Right to Water and Courts in Brazil: How Do Brazilian Courts Rule When They Frame Water as a Right?" in *Water* vol. 13, no. 23

Cortes, Lara, Camila Gianella, Angela M. Paez and Catalina Vallejo Piedrahita (2021) "Comparing Experiences of Constitutional Reforms to Enshrine the Right to Water in Brazil, Colombia, and Peru: Opportunities and Limitations" in *Water* vol. 13, no. 24

De Juan, Alexander and Carlo Koos (2021) "Survey participation effects in conflict research" in *Journal of Peace Research* vol. 58, no. 4

De Lauri, Antonio and Astri Suhrke (2021) "Armed governance: the case of the CIA-supported Afghan militias" in *Small Wars and Insurgency* vol. 32, no. 3

De Lauri, Antonio, Carna Brkovic and Sabine Hess (2021) "Grassroots Responses to Mass Migration in Europe: Introduction" in *Intersections. East European Journal of Society and Politics* vol. 7, no. 2

Defago, Maria Angélica Peñas (2021) "Socio-Legal Strategies against a Total Abortion Ban in El Salvador: Alliances in Hostile Contexts" in *Direito GV Law Review* vol.17, no.3

Dugard, Jackie (2021) "Water Rights in a Time of Fragility: An Exploration of Contestation and Discourse around Cape Town's "Day Zero" Water Crisis" in *Water* vol. 13, no. 22

Dulani, Boniface, Lise Rakner, Lindsay Benstead and Vibeke Wang (2021) "Do women face a different standard? The interplay of gender and corruption in the 2014 presidential elections in Malawi" in *Women's Studies International Forum* vol. 88

Dumke, Lars, Roos van der Haer, Carlo Koos and Tobias Hecker (2021) "Patterns of conflict-related trauma exposure and their relation to psychopathology: A person-centered analysis in a population-based sample from eastern DRC" in *Social Science & Medicine - Mental Health* vol. 1

Dutta, Anwesha (2021) "A phenomenological exploration into lived experiences of violence in Northeast India" in *South Asia: Journal of South Asian Studies* vol. 44, no. 4

Dutta, Anwesha and Harry W Fischer (2021) "The local governance of COVID-19: Disease prevention and social security in rural India" in *World Development* vol. 138

Dupuy, Kendra, Luc Fransen and Aseem Prakash (2021) "Restricting NGOs: From Pushback to Accomodation" in *Global Policy* vol. 12, no. 5

Faulkner, Christopher Michael, Joshua Earl Lambert, Bruce M. Wilson and Matthew Steven Faulkner (2021) "The Human Right to Water and Sanitation: Using Natural Language Processing to Uncover Patterns in Academic Publishing" in *Water* vol. 12, no. 24

Flåtnes, Jon Einar (2021) "Information Sharing and Rationing in Credit Markets" in American Journal of Agricultural Economics vol. 103, no. 2

Fransen, Luc, Kendra Dupuy, Marja Hinfelaar and Sultan Mohammed Zakaria Mazumder "Tempering Transnational Advocacy? The Effect of Repression and Regulatory Restriction on Transnational NGO Collaborations" in *Global Policy* vol. 12, no. 5 Gallenstein, Richard A., Jon Einar Flåtnes, John P. Dougherty, Abdoul G. Sam and Khushbu Mishra (2021) "The Impact of Index Insured Loans on Credit Market Participation and Risk-Taking" in *Agricultural Economics* vol. 52, no. 1

Garbe, Lisa, Lisa-Marie Måseidvåg Selvik and Pauline Lemaire (2021) "How African countries respond to fake news and hate speech" in *Information, Communication* & *Society*

Gianella, Camila and Brenda Álvarez (2021) "Judicial Lawfare: Analysis of Legal Arguments against Abortion Rights in *Peruvian Courts*" *Direito GV Law Review* vol.17, no.3

Gloppen, Siri (2021) "Conceptualizing Abortion Lawfare" in *Direito GV Law Review* vol.17, no.3

Hakimi, Aziz (2021) "'Good Men Don't Elope'. Afghan migrants men's discourses on labour migration, marriage and masculinities" in *History and Anthropology*

Hangoma, Peter and Kantu Moonga-Mukale (2021) "Impact of Night Travel Ban on Road Traffic Crashes and Fatalities in Zambia: An Interrupted Time Series Analysis" in *BMJ Global Health* vol. 6, no.12

Hansen, Stig Jarle (2021) "'Forever wars'? Patterns of diffusion and consolidation of Jihadism in Africa" in *Small Wars & Insurgencies* vol. 33, no. 3

Jansen, Karine Aasgaard (2021) "Forestillinger om pandemier: Svineinfluensa i lys av korona" in *Kulturella Perspektiv: Svensk Etnologisk Tidsskrift* vol. 30

Jegede, Ademola Oluborode and Pumzile Shikwambane (2021) "Water 'Apartheid' and the Significance of Human Rights Principles of Affirmative Action in South Africa" in *Water* vol. 13, no. 8

Knudsen, Are John (2021) "Competitive Clientelism in Secondary Cities: Urban Ecologies of Resistance in *Lebanon*" in Third World Thematics (TWT) vol. 6, no. 1

Kolstad, Ivar, Arne Wiig and Odd-Helge Fjeldstad (2021) "Citizens' preferences for taxation of internationally mobile corporations: Evidence from Tanzania" in *Review* of *Development Economics* vol. 25, no. 2

Kozikis, Sabrina and Inga T. Winkler (2021) "Between Confrontation and Cooperation: Right to Water Advocacy in the Courts, on the Streets, and at the Capitols in the United States" in *Water* vol. 13, no. 24

Kumma, Wondimagegn Paulos, Bernt Lindtjørn and Eskindir Loha (2021) "Prevalence of hypertension, and related factors among adults in Wolaita, southern Ethiopia: A community-based cross-sectional study" in *Plos One* vol. 16, no. 12 Lange, Siri and Victoria Wyndham (2021) "Gender, regulation, and corporate social responsibility in the extractive sector: The case of Equinor's social investments in Tanzania" in *Women's Studies: International Forum* vol. 84

Loen, Mathea and Siri Gloppen (2021) "Constitutionalising the Right to Water in Kenya and Slovenia: Domestic Drivers, Opportunity Structures, and Transnational Norm Entrepreneurs" in *Water* vol. 13, no. 24

Mehrotra, Rahul, Vincent Somville and Lore Vandewalle (2021) "Increasing Trust in Bankers to Enhance Savings: Experimental Evidence from India" in *Economic Development and Cultural Change* vol. 69, no.2

Milimo, J, J.M. Zulu, J. Svanemyr, E. Munsaka, O. Mweemba and I. F. Sandøy (2021) "Economic Support, Education and Sexual Decision Making Among Female Adolescents in Zambia: A Qualitative Study" in *BMC Public Health* vol. 21, art. no. 1360

Mori, Amani Thomas, Amisa Tindamanyile Chamani and Bjarne Robberstad (2021) "Implementing Standard Antenatal Care Interventions: Health System Cost at Primary Health Facilities in Tanzania" in *Cost Effective Resource Allocation* vol. 19 no. 1

Murray, Rainbow, Ranghild L. Muriaas and Vibeke Wang (2021) "Editorial Introduction: Gender and Political Financing" in *International Political Science Review*, Sept. 2021

Nicaise, Guillaume (2021) "Sur les routes de Kigali : évolution des pratiques de petite corruption" in *Politique Africaine* vol. 4, no. 160

Orsango, Alemselam Zebdewos, Eskindir Loha, Bernt Lindtjørn and Ingunn Marie Stadskleiv Engebretsen (2021) "Co-morbid anaemia and stunting among children 2–5 years old in southern Ethiopia: a community-based cross-sectional study" in *BMJ Paediatrics Open* vol. 5, no. e001039

Orsango, Alemselam Zebdewos, Wossene Habtu, Tadesse Lejisa, Eskindir Loha, Bernt Lindtjørn and Ingunn Marie S. Engebretsen (2021) "Iron deficiency anemia among children aged 2–5 years in southern Ethiopia: a communitybased cross-sectional study" in *PeerJ* vol. 9 e11649 p.

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Report from the Board

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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 103 employees as of 31.12.2021 and conducted 81 person-years (full time equivalents) during the year.

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

- Poverty
- Rights and Gender
- Democracy and Governance
- Global Health
- Climate and Natural Resources
- Corruption
- Humanitarianism and Migration

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 Canada, Denmark, Finland, Germany, Norway, Sweden, Switzerland, and the UK.

CMI is a partner in five 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 Global** is a hub for research communication on global challenges and hosts a comprehensive library. The centre hosted 94 events in 2021. Most of them were hybrid events with possibilities for digital participation 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. The secretariat of the centre was relocated from PRIO to CMI from 1.1.2021.
- 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.
- **Development Learning Lab (DLL)** is a research and learning centre aiming to enhance learning and improve the results of development

The members of the Board per 31.12.2021 are Gunn Mangerud (chair), Ragnhild Dybdahl, Andrew Norton, Alexander Cappelen, Antonio De Lauri, Sofie Schütte, and Aksel Mjeldheim (deputy).

Developments, activities, and outputs

CThe Institute has experienced a period of considerable growth. From 2020 to 2021, the number of person-years (full-time-equivalents) increased by 25%. The increase is partly due to the full-year effect of on-boardings during 2020. In addition, the Institute recruited eight new Post-doctoral and Doctoral Researchers. The administration was strengthened by three person-years.

The growth is related to unprecedented success in attracting research funding. During the last four years, CMI has won 25 new projects in the RCN and been the partner of another nine successful applications. The Institute has also attracted three ERC grants, one of them in 2021. A new large research collaboration with institutions in Angola as well as several larger projects under the new frame agreements with the MFA have also contributed to increased activity in 2021.

The activity at the U4 Centre has also grown, especially following a new work-stream on corruption in the health sector. In 2021, the Centre developed a strategy for the coming U4 five-year period, and has secured renewed funding commitments from most of its eight funding partners.

In 2021, CMI established the Development Learning Lab in collaboration with the UiB and NHH/SNF. The centre is working to enhance learning and more use of researched-based knowledge in the development aid sector.

In 2021, the Institute published 3 books, 68 articles, and 15 book chapters.

The Institute also published 39 reports and issue papers, 24 briefs/insights, 24 op-eds/newspaper articles, 65 blog posts, and held 58 conference presentations and 115 popular presentations.

The U4 Anti-corruption Resource Centre held six in-country engagements, six partner fora and three webinars, with more than 450 participants in total. U4 also facilitated 10 classes from its six expert-led online course portfolio and offered the self-paced course Essentials of anti-corruption I in four languages (Spanish, English, French and Arabic). A total of 745 participants completed the courses.

CMI researchers are popular sources for journalists, both nationally and internationally. In 2021 they appeared in 840 news articles, a high number connected to ongoing conflicts in Afghanistan, Sudan and Ethiopia, where CMI researchers are widely used experts. 58 percent of our coverage was online. 45 percent of the coverage was in international media.

The Institute also continued with active presence in social media in 2021.

FINANCIAL PERFORMANCE

Revenue

The Institute's total revenue increased from NOK 87.7 mill. in 2020 to NOK 102.5 mill. in 2021. CMI carried out externally funded projects of a total value of NOK 81.2 mill., compared to NOK 67.0 mill. in 2020. Fee revenues increased from NOK 53.6 mill. to NOK 67.2 mill., while the number of researcher / project staff increased from 50.4 to 61.9 full time equivalents.

Core funding from the Norwegian Research Council stayed at NOK 18.8 mill., while NOK 1.64 mill. was contributed from the Chr. Michelsen Fund (CMF), a 6% increase.

Projects with funding from the Research Council of Norway constitute 37,8 % of external revenue, compared to 38,9 % in 2020 (core funding not included).

Revenue from international sources continues to grow and accounted for NOK 27.9 mill. in 2021, driven by increase in EU-funded projects and a higher activity level at the U4 Anti-Corruption Resource Centre.

The Norwegian government administration (Ministry of Foreign Affairs and Norad) represents important clients for the Institute, accounting for 21 % of project revenues.

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

Result and continued operation

In 2021, CMI had a positive operating result of NOK 5.4 mill., compared to NOK 5.5 mill. in 2020. The positive result can be explained by a high growth in external fees revenue from 2020 to 2021 (+26%) that outweigh the cost of growing staff numbers.

The annual result of 2021 is positive by NOK 4.9 mill. Currency gains resulted in a positive financial result. The payable tax on commissioned research this year amounts to NOK 0.5 mill.

Current liabilities have increased by 41 % mainly due to prepayments on projects, causing a slight drop in the equity ratio from 29.6% to 27.5%.

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 58.4 mill. to NOK 77.9 mill. during 2021. The increase is mainly due to the increase in pre-invoiced/ pre-paid projects by NOK 20.8 mill.

As of 31.12.2021, the Institute's liquid reserves cover 105 % of short-term debts. In 2021, the working capital increased to NOK 16.8 mill. from NOK 13.2 mill. in 2020.

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 106.1 mill. to NOK 131.9 mill. is mainly attributed to an increase in retained earnings by NOK 4.9 mill. and in pre-invoiced/pre-paid projects by NOK 20.8 mill. In the view of the Board, the annual accounts of 2021 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. 28 % of the Institute's external project revenue is paid in foreign currency.

In 2021, the Institute entered a net exchange gain of NOK 0.3 mill. In 2020, there was a gain of NOK 0.7 mill. The gain in 2021 can be fully attributed to the continued weakening of the Norwegian krone during the year.

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 2021, albeit at a lower level.

2021 employment statistics	Men	Women	Total
Number of employees	46	57	103
Temporary employees	12	21	33
Associated employees (bistilling)	6	5	11
Part-time employees	5	8	13
Management	4	3	7
Sick-leave	2,5%	4,6%	3,7%

Working environment and personnel

Please note that Post Doc. researchers and Doctoral Researchers (PhD) fall into the category 'temporary employees"

Gender equality

Among the Institute's 103 employees as of 31.12.2021, 57 are women and 46 are men. 50% of the members of the Board are women, as are 43% of the management team (3 of 7 leaders are women). Of the new employees CMI hired in 2021, 72,7% were women and 27,2% were men, meaning our slight gender-imbalance has not been adjusted. This is not a reflection of a lack of male applicants, as 58,8% of applicants in 2021 were male. CMI received applications from candidates of all ages, but 65,8% of all candidates were between the ages of 20-39 years of age. Of the applicants in 2021, only 9,9% were over the age of 50. This partially explains why the candidates CMI hired were on average 38,2 years old.

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.

We acknowledged that some positions needed to be adjusted wage-wise in 2021. There has been a focus on correcting potential inequality in pay in 2021, and all positions with wage step 73 or less received a wage increase in 2021. Ahead of next years wage negotiations, the management will collect comparable data on wage levels from other research institutions to ensure sustainable wage development. This is a systematic step to ensure that applicants and CMI staff do not experience discrimination based on gender or age.

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. We see that we have a broad reach through our recruitment system and have many candidates from different nationalities. We would like to emphasize that in 2021, 81% of the applicants were from outside of Norway, specifically 50,7% of the applicants were from countries outside of Europe and Scandinavia. In 2021 CMI hired 3 candidates with Norwegian citizenship and 7 candidates from other countries. These held citizenships from Germany, Ukraine, Australia/ Colombia, the United Kingdom, and Croatia. CMI has also established a recruitment policy for research positions, and given staff access to recruitment support in the form of interview guide-templates, information regarding a professional research

process, information regarding what topics one legally cannot address in an interview etc. These resource materials and the routine are an attempt to eliminate unconscious bias, and allow the recruitment processes to treat each candidates with the same, professional, systematic approach.

CMI seeks to ensure that working conditions allow all individuals to enjoy equal work opportunities regardless of disability and age. CMI has an active working environment committee (Arbeidsmiljøutvalg) were any working environment issues or concerns may be addressed.

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 4.9 mill. was added to existing equity. The Institute had NOK 21.0 mill. in unrestricted equity as of 31.12.2021, in addition to paid in and restricted equity of NOK 15.3 mill.

Bergen, 16 March 2022

Alexander Cappelen Alexander Cappelen

Andrew Matter Andrew Norton

Gum Mangerl

Gunn Mangerud, Chair

Antonio De Lauri

Ottor Mostad

Ottar Mæstad, Director

Ragnhild Dybdahl

Sofie Arjon Schütte

Income statement 2021

Amounts in 1000 NOK

	Note	2021	2020
Operating revenues			
Project revenues	1	101 736	87 386
Other revenues	2	735	319
Total operating revenues		102 472	87 705
Operating expenses			
Project expenses		14 033	13 435
Payroll expenses	3,4	72 869	58 929
Depreciation	5	1 182	1 056
Other operating expenses	2,3	9 015	8 788
Total operating expenses		97 098	82 208
Operating result		5 373	5 498
Financial income/expenses			
Interest income		105	98
Other financial income		889	1 308
Interest cost mortgage loan		-358	-480
Other financial costs		-619	-577
Total financial income/expenses		17	350
Ordenary result before tax		5 390	5 848
Тах	11	464	501
NET RESULT		4 925	5 347

Cash flow statement 2021

Amounts in 1000 NOK

	2021	2020
Cash flow from operating acitivities		
Annual result	4 925	5 347
Depreciations	1 182	1 056
Changes in pension scheme assets/liabilities	1 102	001
Changes in long term receivables	-130	-41
Changes in trade receivables	-6 443	5 628
	-0 443	2 020
Changes in other short term receivables	418 21 911	∠ 14 127
Changes in trade payable and other short term liabilities		
Net cash flow from operating acitivities	21 861	26 119
Cash flow from investments		
Purchase of tangible fixed assets	-1 378	0
Net cash flow from investments	-1 378	0
Cash flow from financing activities		
Repayment of long term loans	-1 000	-1 000
Changes of shares	1000	1000
Changes in value, shares and bonds	0	0
Net cash flow from financing activties	-1 000	-1 000
	1000	1000
NET CHANGE IN CASH FLOW TOTAL	19 483	25 119
Cash and cash equivalents at 1 January	58 383	33 264
Cash and cash ecuivalents at 31 December	77 866	58 383
Change in cash and cash equivalents	19 483	25 119

Balance sheet as of 31 Dec 2021

Amounts in 1000 NOK

	Note	2021	2020
ASSETS			
FIXED ASSETS			
Tangible fixed assets			
Building at Jekteviksbakken	5	39 009	39 656
Equipment, inventory etc.	5	1 060	216
Total tangible fixed assets		40 069	39 873
Financial fixed assets			
Long term receivables	6	1 161	1 031
Total fixed assets		41 230	40 904
CURRENT ASSETS			
Debtors			
Accounts receivable	7	11 700	5 258
Others debtors		1 103	1 519
Total debtors		12 803	6 776
Investments			
Shares in other companies		0	0
Cash and bank deposits	8	77 866	58 383
Total current assets		90 669	65 159
TOTAL ASSETS		131 899	106 063

	Note	2021	2020
EQUITY AND LIABILITIES			
EQUITY			
Paid-in capital			
Original fund	9	15 300	15 300
Retained earnings			
Other equity	9	21 020	16 094
Total equity		36 320	31 394
LIABILITIES			
Pension funds	4	Ο	0
Long term liabilities			
Long-term loans	10	21 250	22 250
Current liabilities			
Accounts payable		5 373	5 439
Public duties payable		5 307	3 948
Other short term liabilities		63 186	42 530
Tax payable	11	464	501
Total current liabilities		74 329	52 419
Total liabilities		95 579	74 669
TOTAL EQUITY AND LIABILITIES		131 899	106 063

Bergen, 16 March 2022

Alexander Cappelen Alexander Cappelen

Andrew Warton Andrew Norton

Gun Mangerud, Chair

Oll Antonio De Lauri

Ottor Mostad

Ottar Mæstad, Director

Wdell Ragnhild Dybdahl

Sofie Arjon Schütte

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 noncurrent 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 of tax payable for the accounting period.

Deferred tax is not recognized in the profit and loss account or in the balance sheet as future taxable income is not made probable.

NOTE 1 PROJECT REVENUES

	2021	2020
Project revenues exclusive of cooperating partners*	81 237 100	67 043 358
Grants	18 859 000	18 793 000
Chr. Michelsen Fund	1 640 000	1 550 000
TOTAL PROJECT REVENUES	101 736 100	87 386 358

* External project revenues are stated without contributions to cooperating partners, NOK 17 109 452 in 2021

Geographic distribution	2021	2020
Norway	73 803 761	56 600 452
Abroad	27 932 339	30 785 906

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	2021	2020
Income	97 541	97 424
Cost	30 802	26 744

NOTE 3 SALARIES AND SOCIAL COSTS

	2021	2020
Salaries	58 001 739	46 831 449
Social security taxes	8 325 789	6 803 993
Pension costs	4 452 263	3 884 682
Other benefits	927 677	920 445
Other social costs	1 161 675	487 984
TOTAL	72 869 142	58 928 552
Employees full-time equivalent	79,2	65,1
Leadership remuneration	2021	2020
Director's salary	1 195 168	1 161 385
Other benefits	10 219	10 106
Pension costs paid by CMI	126 089	138 760
	1 331 476	1 310 251

Board remuneration was 319 981 in 2021

CMI and CMF share the same Board. Board members' fees are paid 2/3 by CMI, NOK 213 321,- and 1/3 by CMF, NOK 106 660, in 2021.

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

Long-term loans to employees amount to NOK 221 875. The interest rate equals the standard rate offered in employment relationships.

Auditor's fees (excluding VAT)	2021	* 2020
Audit for accounts	192 596	189 843
Consultant fees regarding pension and tax	4 242	9 500
Other services	42 800	64 258
TOTAL	239 638	263 601

NOTE 4 PROVISION FOR PENSION LIABILITITES, 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 548 340 in 2021.

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.

91 persons at CMI are enrolled in this scheme by 31 Dec 2021.

	2021	2020
Deposits	3 468 750	3 020 520
Administrative costs	113 875	79 669
Net costs before SST	3 582 625	3 100 189
SST	505 150	437 127
RESULT	4 087 775	3 537 316

Defined-contribution pension scheme - employees' share is 2 % of pension base, NOK 1.026.932 in 2021.

AFP - Early Retirement Scheme

CMI participates in the LO/NHO-agreements, which enables all employees to choose to retire and receiveAFP (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 2021 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	380 129	-	525 916	471 757	1 377 803
Decline/sales this year	-	-	-	-	-
Acquisition cost 31.12	51 773 283	282 164	4 650 812	4 355 373	61 061 632
Accumulated depreciation 01.01	11 736 875	65 829	4 124 896	3 883 615	19 811 215
Depreciation this year	1 027 860	28 212	35 653	89 809	1 181 534
Balance value 31.12	39 008 548	188 123	490 263	381 948	40 068 883
Expected life (year)	50	10	5 and 10	3	
Depreciation per year	2%	10%	10% & 20%	33 %	

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

NOTE 6 FINANCIAL FIXED ASSETS

	2021	2020
Running account Sameiet Jekteviksbakken 31	876 890	810 151
Loans to employees *	284 048	220 807
TOTAL	1 160 938	1 030 958

* 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

	2021	2020
Accounts receivable	6 134 601	1 433 327
Earned, non-invoiced revenues	5 565 685	3 824 318
TOTAL	11 700 286	5 257 645
Pre-invoiced/Advances from customers	-50 987 451	-30 153 034

NOTE 8 DEDUCTED INCOME TAX

By 31 Dec NOK 2 818 348 is deposited on a separate bank account. The corresponding figure at 31 December 2020 was NOK 2 396 337.

Unpaid deducted Employee tax as of 31 December 2021 is NOK 3 032 187.

NOTE 9 EQUITY

	Retained earnings	Paid-in capital	Total
Equity as of 01.01	16 094 028	15 300 000	31 394 028
Net result of the year	4 925 478	-	4 925 478
Equity as of 31.12	21 019 506	15 300 000	36 319 506

NOTE 10 DEBT DUE LATER THAN 5 YEARS

	2021	2020
Chr. Michelsens Fund (CMF)	-	-
Mortgage Ioan DNB	21 250 000	22 250 000
Total	21 250 000	22 250 000

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 mortage Ioan 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.

	2021	2020
Tax this year		
Tax payable	464 308	501 437
Change in deferred tax	6 972	-5 929
This years tax effect of change in tax rate	-	-
Sum tax	471 281	495 508
Calculation tax base		
Ordinary result before tax	2 132 470	2 266 640
Permanent differences	9 715	-14 331
Change in temporary differences	-31 693	26 951
Tax base before tax loss carried forward	2 110 492	2 279 259
Use of tax loss carried forward	-	-
Sum tax base	2 110 492	2 279 259
Temporary differences outlined		
Receivables	-	-
Goods	-	-
Fixed assets	-2 235 383	-2 267 076
Provisions	-	-
Pensions	-	-
Profit and loss acount	-	-
Loss carry forward	-	-
Sum	-2 235 383	-2 267 076
Deferred income tax liability/-asset (22% this year, 22 % last year)	-491 784	-498 757

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

NOTE 12 COVID-19

A comprehensive vulnerability analysis due to the COVID-19 situation was conducted early in the pandemic and major risk factors were identified. Immediate measures were taken to reduce these risks. As a result, Covid-19 has had minor effect on productivity and progress in most projects. This is mainly due to restructuring of projects where some tasks have been transferred to our partners in the global south.

Auditor's report



Statsautoriserte revisorer Ernst & Young AS

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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

Opinion

We have audited the financial statements of Chr Michelsens Institutt For Videnskap og Åndsfrihet, which comprise the balance sheet as at 31 December 2021, the income statement and statement 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 comply with applicable legal requirements and give a true and fair view of the financial position of the Company as at 31 December 2021 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 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 requirements of the relevant laws and regulations in Norway and the International Ethics Standards Board for Accountants' *International Code of Ethics for Professional Accountants (including International Independence Standards)* (IESBA Code), and we have fulfilled our other ethical responsibilities 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 annual report other than the financial statements and our auditor's report thereon. Management (the board of directors and General Manager) are responsible for the other information. Our opinion on 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, and in our opinion, the board of directors' report is consistent with the financial statements and contains the information required by applicable legal requirements.

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 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 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 the board of directors 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.



Opinion on other legal and regulatory requirements

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*, we believe the foundation is managed in accordance with law, the foundation's purpose and the articles of association in general.

Bergen, 24 March 2021 ERNST & YOUNG AS

The auditor's report is signed electronically

Eirik Moe State Authorised Public Accountant (Norway) **Chr. Michelsen Institute (CMI)** is an independent development research institute based in Bergen, Norway. In cooperation with partners from all over the world, we address key development and scientific challenges that generate knowledge to promote justice and equality.

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