

Annual —Report



Annual Report



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DIRECTOR'S INTRO

For more than 90 years CMI has addressed global challenges by providing research-based knowledge that inspires and shapes policy and practice.

CMI's vision is research for a just and equal world. Our founder Christian Michelsen, one of the great Norwegians of the 20th century, defined the institute's over-arching purpose: to promote tolerance and mutual understanding between nations and peoples.

This purpose still guides our efforts. Our strong emphasis on multi-disciplinarity and broad thematic competencies, ranging from global health and migration to poverty, anti-corruption, human rights, and governance, puts us in a unique position to explore the interconnected ways in which policies, practices, and ideas shape people's lives. We work primarily in Africa and Asia, but with a global lens on the challenges.

When I started as Director 1 April 2022, I took the helm of an institute in a strong position that has been growing a lot. Over the past five years, our staff has increased by more than fifty percent. In 2022 the entire staff was invited to take part in the process of developing a new strategy for CMI, which was approved by the Board in December.

Our strategic priorities for 2023-2028 are:

- High quality research
- Impact for societal change
- Equal knowledge production

Based on these priorities we will maintain what we have built over the years, consolidate, and strengthen our teams and the thematic focus of our research.

2022 was yet another year of significant global changes and challenges. In February Russia launched a full-scale invasion of Ukraine with devastating consequences. The war in Ukraine has in many ways changed the world, negatively affecting global



food-security and continuing to cause geopolitical instabilities, increased militarization, and high-tension conflicts.

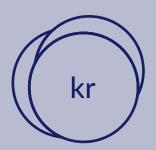
We also continued to see the dire consequences of global warming and climate change with extremely high temperatures resulting in heatwaves and wildfires. In Pakistan and northern India, we saw record-breaking rainfall leading to large-scale flooding causing widespread destruction and loss of life.

In our new strategy we highlight our plan to expand our engagement with the serious challenges humanity face related to climate change and the increasing number of conflicts around the world. We aim to strengthen our ability to influence positive social change and we plan to enhance our engagement with decision makers, activists and local communities and increase our presence in key arenas in Norway and abroad.

Our long-term partnerships in the countries where we work are pivotal to fulfilling our mission. Our ambition is to be a role model in equal and inclusive partnerships. Together, we will continue to create platforms for dialogue and interaction between researchers, policy makers and practitioners where we can learn from each other. This, I believe, is the key to find solutions to the global challenges.

Espen Villanger
DIRECTOR

2022 *in numbers*



119

Mill. NOK total revenue



0,2

Mill. NOK annual result



16%

Revenue growth



137

Publications by CMI staff



31

U4 webinars, workshops and courses



45

events hosted by Bergen Global



110

externally funded projects



13

new employees



111

total employees

Highlights 2022



CMI Annual Lecture 2022: Shaharzad Akbar, prominent Afghan human rights advocate spoke about Afghanistan and the future of human rights.

Annual Lecture 2022: Afghanistan: The future of human rights

Prominent Afghan human rights advocate, intellectual and feminist, Shaharzad Akbar, shared her personal reflections on the past and future of human rights work in Afghanistan. Akbar is former chair for the Afghanistan Independent Human Rights Commission and is working on establishing a new human rights initiative focused on Afghanistan. Every year on March 15, Christian Michelsen's birthday, we host the Chr. Michelsen Annual Lecture, where we invite a distinguished scholar or practitioner to Bergen to inspire and challenge us.

Aida Cuni-Sanchez received the Chr. Michelsen prize for outstanding development research for her article 'High aboveground carbon stock of African tropical montane forests' by leader of the prize committee Arild Angelsen, Professor at Norwegian University of Life Sciences (NMBU).



The Chr. Michelsen Prize for outstanding development research 2022: Aida Cuni Sanchez

Cuni Sanchez won the prize for her article 'High aboveground carbon stock of African tropical montane forests', published in the prestigious journal Nature in August 2021. Aida Cuni Sanchez is Associate Professor at the Faculty of Landscape and Society, International Environment and Development Studies, Noragric, NMBU.

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

Catharina Bu was appointed new external member of the Board. Photo: Knut Neerland

Guri Rørtveit was appointed new chair of the Board at the Chr. Michelsen Institute (CMI) from January 2023. Photo: Jørgen Barth





New chair and external member of the Board

Guri Rørtveit was appointed new chair of the Board at the Chr. Michelsen Institute (CMI) from 1 January 2023. Rørtveit is a specialist in family medicine, Professor and Head of Department of Global Public Health and Primary Care at the University of Bergen (UiB).

Catharina Bu was appointed a new external member of the Board. Bu is the Secretary-General of The United Nations Association of Norway (UNA Norway).

Working on anti-corruption in Ukraine

Following Russia's full invasion, the U4 Anti-Corruption Resource Centre scaled up work to support anti-corruption actors in Ukraine, and to help ensure that anti-corruption is embedded in humanitarian support, recovery, and reconstruction. U4 was approached by the EU Anti-Corruption Initiative (EUACI) to provide lessons learned from international experience. The U4 presented their recommendations at a special conference in Kyiv on how to build integrity and accountability into reconstruction. The government of Canada provided an urgent grant to further the U4 efforts on Ukraine, which now cover feminist foreign policy in reconstruction, corruption risk management in humanitarian assistance and reconstruction funds.

The U4 Anti-Corruption Resource Centre at CMI works to reduce the harmful impact of corruption on society. U4 works on a wide range of anti-corruption themes through research, courses, advice, and major anti-corruption events. Read more about U4 at www.u4.no

New learning initiatives from the DLL

The Development Learning Lab (DLL) organised its first impact evaluation incubator in Norway, in partnership with 3ie and Norad. Participants were representatives from eight NGOs supported by Norwegian development assistance.

DLL also organised a new task force on evidencebased aid, which brings together representatives from the largest NGOs in Norway to discuss how to enable the organisations to act on and benefit from Norad's recent initiative to increase the use of impact evaluations in Norwegian aid.

2022 was the first full year of operations for the Development Learning Lab (DLL). Ottar Mæstad took up the position as Director starting in April.

The Development Learning Lab (DLL) is a research and learning centre working with development practitioners to enhance learning and improve outcomes of development programmes. DLL is a collaboration between CMI, the University of Bergen (UiB), the Norwegian School of Economics (NHH) and the Centre for Applied Research (SNF). Read more about DLL at www.devlearnlab.no

The Development Learning Lab (DLL) organised its first impact evaluation incubator in Norway, in partnership with 3ie and Norad. Participants were representatives from eight NGOs supported by Norwegian development assistance.





Leading feminist lawyer and human rights activist Sylvia Tamale, prof. emerita at Makerere University, giving the Bergen Exchanges Annual Lecture 24 august 2022.

New Research Funding

We continued to increase and expand our funding base.

The Norwegian Embassy in Khartoum granted funding for a new phase of the long-standing cooperation between universities in the Sudan, CMI and the University of Bergen: The Sudan-Norway Academic Cooperation (SNAC). Read more about the project at www.cmi.no/projects/2942-snac

We got new funding from the Research Council of Norway (RCN). Senior Researcher Anwesha Dutta was awarded a Researcher Project for Young Talents for 'Conservation Labor: A New frontier in Labor Theory and Conservation Science (CONLAB)'. Senior Researcher Arne Strand is part of the team behind the PRIO-led project 'Developmental Peace? Local Perceptions of China's Engagement in Pakistan'.

CMI participated in the NORAD commissioned evaluation of the Norwegian support to the Sahel and the improvement of food security in Mali (2016–2022), with the aim of identifying learning and providing accountability.

We became partner in the UKAID funded research program THRIVE. This is a large-scale multi-country 6-year research programme focusing on how best to scale early childhood development services in low- and middle-income countries. The programme is managed by Oxford Policy Management in collaboration with the Institute for Fiscal Studies and Yale University. Bet Caeyers from CMI and the Norwegian School of Economics is Deputy Research Director of the program.

International conferences in Bergen

International tax researchers came together in Bergen for the conference 'Power and Politics – Perspectives on Taxation and State Building in Africa.' The conference was hosted by CMI and the TaxCapDev-network, with support from the Research Council of Norway and the Nordic Tax Research Council. The aim was to establish a







The U4 Anti-Corruption Resource Centre at CMI continued their work to reduce the harmful impact of corruption on society. The photos are from an in-country workshop on Corruption risk assessment held in Armenia 13 October 2022 led by U4 Senior Advisers Saul Mullard and Sofie Arjon Schütte.

platform for exchange of knowledge and experiences to explore new and more nuanced perspectives on the tax for development agenda.

The TaxCapDev network is a partnership between CMI, the Norwegian Institute of International Affairs, Tax Justice Network – Norway, African Tax Institute (ATI), The Alliance for Rebuilding Governance in Africa (ARGA), and Mzumbe University Dar es Salaam Campus College. The network is funded by the Research Council of Norway. Read more about the network on www.taxcapdev.no

The War & Emotions conference and exhibition explored the emotions of war from the perspective of those who fight. The conference featured

guest lectures by Antonius Robben from Utrecht University, Victoria Basham from Cardiff University and Siniša Malešević from the University College Dublin. The conference was part of the research project 'War and Fun' funded by the European Research Council and led by Research Professor Antonio De Lauri.

The Norwegian Centre for Humanitarian Studies (NCHS) Annual Conference 2022 debated the relationship between states, donors, and communities with panelists calling attention to the importance of grassroot actors in humanitarian responses. The conference brought together humanitarian practitioners, researchers, policy makers, students and the interested public to exchange research, experiences and knowledge on key issues and challenges in the humanitarian sector.

NCHS promotes humanitarian research and facilitates analysis and discussion on humanitarian related issues. The NCHS is a joint initiative between CMI, the Norwegian Institute of International Affairs (NUPI) and the Peace Research Institute Oslo (PRIO). The Research Network is funded by the Research Council of Norway's NORGLOBAL program. Read more about NCHS at www.humanitarianstudies.no



The conference 'Power and Politics – Perspectives on Taxation and State Building in Africa' took place in Bergen 1–2 September 2022, hosted by CMI and the TaxCapDev-network, with support from the Research Council of Norway and the Nordic Tax Research Council.

Events to make sense of global challenges

Academics and civil society actors from all over the world shared their knowledge and analysis on global challenges through events in Bergen Global. 2022 was marked by a long-awaited renovation period of the Bergen Global venue. Despite this, they continued running activities, and organised 45 events in 2022. The events ranged from breakfast meetings on topics relevant to current affairs, to more narrow research presentations – all under the umbrella "making sense of global challenges" and with a focus on cross-disciplinary discussions.

The focus for the annual Bergen Exchanges 2022 was Democracy & Autocratization, Gender, Sexuality, Health & The Law, Contestations over Natural Resources & Climate Change, and Decolonizing Global Knowledge Regimes. Bergen Exchanges is organised by the Centre on Law and Social Transformation (LawTransform), a collaboration between the Chr. Michelsen Institute (CMI) and the University of Bergen (UiB).

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.

Reaching out with our expertise

CMI researchers continue to be popular sources for journalists, both nationally and internationally. In 2022 they appeared in 685 news articles. Many of the articles were connected to conflicts in Afghanistan, Sudan, and Ethiopia. In 2022 we also saw a high number of articles connected to the FIFA World Cup, where Post-Doctoral Researcher Mari Norbakk was a particularly widely used expert on issues related to Qatar. Read our interview with Norbakk here: www.cmi.no/news/3057-from-researcher-to-expert-the-qatar-world-cup

The South China Sea explained with Edyta Roszko (CMI) in conversation with Julia Marinaccio (UiB) A Bergen Global event in cooperation with Forskningsdagene i Bergen, 28 September 2022.



13 new employees

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



James Wintrup Senior Researcher



Kari Helvik AarliePayroll and Accounting Adviser



Sunniva Nygård Ingholm Research Assistant



Iva JelusicPostDoctoral Researcher



Eva Diana Chantal JohaisPostDoctoral Researcher



Heidi MogstadPostDoctoral Researcher



Egna Rachel Isaias SidumoDoctoral Researcher



Erik W. KolstadAssociated Research Professor



Bet Helena Caeyers Senior Researcher



Paola Andrea Berge Travel and Payroll Adviser



Lutforahman Saeed Associated PostDoctoral Researcher (20%)

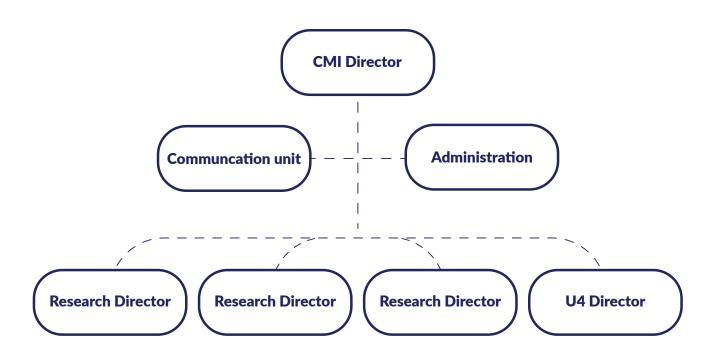


Nour Alhuda Almin Alhomsi Higher Executive IT Officer (10%)

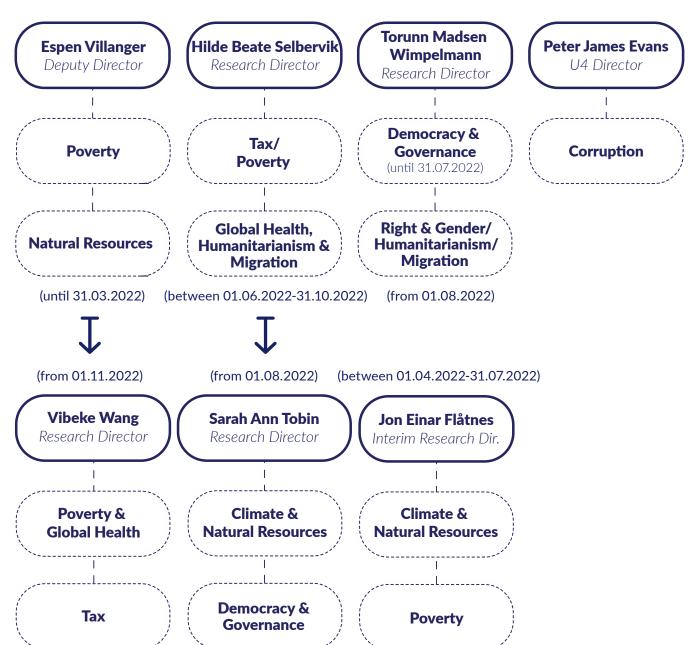


Yograj Gautam PostDoctoral Researcher

CMIs Organisation



Research groups and the U4 Centre



The Board of CMI and CMF



Professor **Gunn Mangerud** FHI/UiB



Senior Programme Adviser **Sofie Arjon Schütte** CMI/U4



Associated professor Ragnhild Dybdahl NIPH/UIB



Professor
Alexander W. Cappelen
NHH



Research Professor **Antonio De Lauri** CMI (until November 2022)



Director

Andrew Norton
International Institute
for Environment and
Development
until September 2022



Post Doctoral Researcher **Matthew Gichohi** CMI (From November 2022)



Head of IT **Aksel Mjeldheim**(deputy)

CMI

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Management CMI



Director, CMI (until 31.03.2022) Ottar Mæstad



Director, U4
Research Director
Peter James Evans



Director (from 01.04.2022) Deputy Director (until 31.03.2022) Research Director (until 31.03.2022) **Espen Villanger**



Interim Research Director (01.04.2022-31.07.2022) **Jon Einar Flåtnes**



Administration & Finance Director **Lars Petter Sjøberg**



Communications Director **Mia Kolbjørnsen**



Research Director (from 01.11.2022) **Vibeke Wang**



Research Director (from 01.08.2022) **Sarah Ann Tobin**



Research Director Torunn Madsen Wimpelmann



Research Director (until 31.10.2022) **Hilde Beate Selbervik**

Staff list AS OF 31 DECEMBER 2022

Director

Espen Villanger (from 01.04.2022) Ottar Mæstad (until 31.03.2022)

Management

Espen Villanger Research Director for Climate & Natural Resources and Poverty (until 31.03.2022) Deputy Director (until 31.03.2022)

Hilde Beate Selbervik Research Director for Tax and Poverty (01.06.2022–31.10.2022) Research Director for Global Health, Humanitarianism & Migration (until 31.07.2022)

Peter James Evans Director U4 Anti-Corruption Resource Centre, Research Director for Corruption

Lars Petter Sjøberg Administration and Finance Director

Mia Kolbjørnsen Communications Director

Vibeke Wang Research Director for Poverty & Global Health and Tax (from 01.11.2022)

Torunn Madsen Wimpelmann Research Director for Democracy & Governance (until 31.07.2022), Right & Gender, and Humanitarianism and Migration (from 01.08.2022).

Sarah Ann Tobin Research Director for Climate & Natural Resources and Democracy & Governance (from 01.08.2022)

Jon Einar Flåtnes Interim Research Director for Climate & Natural Resources and Poverty (01.04.2022–31.07.2022)

Administration

Kari Helvik Aarlie Payroll and Accounting Adviser

Paola Andrea Berge Travel and Payroll Adviser (from 01.08.2022)

Trine Berntsen Facilities and Operations Officer

Hanna Fløysvik Head of HR

Maya Havre Project Controller (from 13.09.2022)

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 (until 31.10.2022)

IT

Aksel Mjeldheim Head of IT

Nour Alhuda Almin Alhomsi Higher executive IT officer

Rudi René Rødland Hansen IT Apprentice

Lars Ivar Høberg Higher executive IT officer Bjørn-Ivar Krüger Nilsen IT officer

Robert Sjursen Senior IT Adviser

Communication

Lisa Maree Arnestad Digital Communications Adviser, U4

Kirsty A. Cunningham Senior Communication Adviser. U4

Åse Johanne Roti Dahl Senior Communication Adviser

Andrea Beate Furuhovde Communications Assistant (20%, until 30.06.2022)

Pernille Jørgensen Graphic Designer Adviser

Stephen Eugene Mathis Senior Communication Adviser (20%)

Bergen Global

Mia Kolbjørnsen Operations Manager and Communication Director

Susanne Hoggen Kippersund Communication Adviser, University of Bergen (UiB)

Reidunn Ljones Principal Librarian

Tord Rø Communication Adviser, University of Bergen (UiB)

Hugo Stokke Senior Researcher (50%, until 30.06.2022)

Climate & Natural Resources

Anwesha Dutta Senior Researcher

Jon Einar Flåtnes Senior Researcher Yograj Gautam PostDoctoral Researcher (from 01.11.2022)

Hanna Geschewski Doctoral Researcher

Alder Keleman Saxena PostDoctoral Researcher (50%, until 30.06.2022)

Erik Kolstad Associated Research Professor (from 19.04.2022)

Ivar Kolstad Associated Research Professor

Saumya Pandey Doctoral Researcher

Edyta Roszko Senior Researcher (until 28.02.2022) Research Professor (from 01.03.2022)

Giedre Seduikiene Research Assistant (10%, 01.09.2022–31.12.2022)

Xuefei Shi PostDoctoral Researcher

Lucas Watt PostDoctoral Researcher

Arne Wiig Research Professor

Hang Zhou
PostDoctoral Researcher

Corruption

Inge Amundsen Senior Researcher (until 31.05.2022)

Achiba Andrew Gargule Senior Programme Adviser

Daniel Sejerøe Hausenkamph *Programme Adviser*

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

David Aled Williams Senior Programme Adviser

Per S. Aarvik Senior Programme Adviser (until 31.07.2022)

Democracy & Governance

Merima Ali Senior Researcher (40%, until 31.08.2022)

Inge Amundsen Senior Researcher (from 01.06.2022)

Bjørn Enge Bertelsen Associated Research Professor

Nadja Dwenger Associated Research Professor (until 31.08.2022)

Odd-Helge Fjeldstad Research Professor (until 31.08.2022)

Matthew Gichohi
PostDoctoral Researcher

Siril Kobbeltvedt Herseth Doctoral Researcher

Liazzat Jenisovna Kashknova Bonate Associated Research Professor

Carlo Koos Senior Researcher (until 28.02.2022)

Pauline Marguerite Lemaire Doctoral Researcher

Aslak Jangård Orre Senior Researcher

Lise Rakner Associated Research Professor

Egna Rachel Isaias Sidumo Doctoral Researcher (from 01.02.2022)

Ingrid Hoem Sjursen Senior Researcher (until 31.08.2022)

Elling N. Tjønneland Senior Researcher

Lovise Aalen Senior Researcher (until 30.06.2022) Research Professor (from 01.07.2022)

Emeritus/Emeritas

Gunnar Sørbø Astri Suhrke

Arne Tostensen

Rights & Gender

Leonardo Rafael Arriola Associated Research Professor

Lara Barbosa Quadros Cortes PostDoctoral Researcher (80%, until 31.05.2022)

Ana de Mello Côrtes Research Assistant (32%, until 21.05.2022) Adviser 30-50% (01.06.2022-31.12.2022)

Jana Birke Belschner PostDoctoral Researcher (50% from 15.08.2022)

Siri Gloppen Associated Research Professor (on leave)

Mari Norbakk PostDoctoral Researcher

Carmeliza Soares da Costa Rosário PostDoctoral Researcher

Lutforahman Saeed Associated PostDoctoral Researcher (20%, from 01.08.2022)

Giedre Seduikiene Research Assistant (until 30.06.2022)

Rachel Henriette Sieder Associated Senior Researcher (25%)

Elin Skaar Research Professor

Liv Tønnessen Senior Researcher

Marianne Tøraasen Doctoral Researcher

Bruce Wilson Associated Research Professor (until 31.05.2022)

Poverty & Global Health

Bet Helena Caeyers Senior Researcher (from 01.05.2022)

Peter Hangoma PostDoctoral Researcher Magnus Hatlebakk Senior Researcher

Paul Hofman PostDoctoral Researcher

Karine Aasgaard Jansen Senior Researcher

Ottar Mæstad Research Professor (from 01.04.2022)

Charlotte Ringdal PostDoctoral Researcher (until 30.06.2022) Senior Researcher (from 01.07.2022)

Eskindir Loha Shumbullo PostDoctoral Researcher

Måns Søderbom Associated Research Professor

James Wintrup Senior Researcher (from 01.12.2022)

Vincent Somville Associated Senior Researcher (until 31.08.2022)

Camila Gianella Malca Senior Researcher (36%, until 31.05.2022)

Humanitarianism & Migration

Donata Balzarotti Research Assistant (20%)

Synnøve Bendixsen Associated Senior Researcher

Kjersti Gravelseter Berg PostDoctoral Researcher

Antonio De Lauri Research Professor

Robert Aleksander Forster Doctoral Researcher

Emily Hume Research Assistant (70%)

Iva Jelusic
PostDoctoral Researcher
(from 01.02.2022)

Eva Diana Chantal Johais PostDoctoral Researcher (from 01.02.2022) Are John Knudsen Research Professor

Heidi Mogstad PostDoctoral Researcher (from 01.02.2022)

Jessica Leigh Schultz Senior Researcher

Arne Strand
Senior Researcher

Cathrine Talleraas
PostDoctoral Researcher

Kari Grøtterud Telle Senior Researcher

Salla Katariina Turunen Doctoral Researcher (until 22.04.2022)

Tax

Merima Ali Senior Researcher (40%, from 01.09.2022)

Ingrid Hoem Sjursen Senior Researcher (from 01.09.2022)

Nadja Dwenger Associated Research Professor (from 01.09.2022)

Odd-Helge Fjeldstad Research Professor (from 01.09.2022)

Sunniva Nygård Ingholm Research Assistant (40%)

Vincent Somville Associated Senior Researcher (from 01.09.2022) Daniel Sejerøe Hausenkamph Programme Adviser

Maya Havre Finance and Operations Manager (until 12.09.2022)

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 (until 31.07.2022)

U4 Anti-Corruption Resource Centre

Kirsty A. Cunningham Senior Communication Adviser

Lisa Maree Arnestad Digital Communications Adviser

Daniela Cepeda Cuadrado Programme Adviser

Achiba Andrew Gargule Senior Programme Adviser

Martha Priscilla González Venegas U4 Programme Coordinator

Publications 2022

Books and Anthologies

Jjuuko, Adrian, Siri Gloppen, Alan Msosa and Frans Viljoen (eds.) (2022) Queer lawfare in Africa: Legal strategies in contexts of LGBTIQ+ criminalisation and politicisation. Pretoria University Law Press 452 p.

Skaar, Elin, Eric Wiebelhaus-Brahm and Jemima García-Godos (eds.) (2022) Exploring Truth Commissions Recommendations in a Comparative Perspective: Beyond Words Vol. 1. (Series on Transitional Justice vol. 27)

Skaar, Elin, Eric Wiebelhaus-Brahm and Jemima García-Godos (eds.) (2022) Latin American Experiences with Truth Commission Recommendations: Beyond Words Vol. 2. (Series on Transitional Justice vol. 28)

Wilson, Bruce M. and Evelyn Villarreal F. (eds.) (2022) El agua como derecho humano: Reconocimientos y disputas en Costa Rica. San José, C.R: PEN-CONARE 223 p.

Wilson, Bruce M., Daniel Brinks and Arkaja Singh (eds.) (2022) Water and Sanitation as Human Rights: Have they strengthened Marginalized Peoples' Claim for Access? MDPI 178 p

Peer Reviewed Journal Articles

Abbas, Reem and Liv Tønnessen (2022) "Tokens of Peace? Women's Representation in the Juba Peace Process" in African Conflict and Peacebuilding Review vol.12, no.2

Ali, Merima, Abdulaziz B. Shifa, Abebe Shimeles and Firew Woldeyes (2022) "Building fiscal capacity in developing countries: Evidence on the role of information technology" in *National Tax Journal* vol. 74, no.3

Arriola, Leonardo R., Donghyun Danny Choi, and Matthew Kiragu Gichohi (2022) "Increasing intergroup trust: Endorsements and voting in divided societies" in *Journal of Politics* vol.84, no.4

Belschner, Jana (2022) "Youth Advantage Versus Gender Penalty: Selecting and Electing Young Candidates" in Political Research Quarterly vol.0, no 0

Benstead, Lindsay, Ragnhild Muriaas, Vibeke Wang (2022) "Explaining Backlash: Social Hierarchy and Men's Rejection of Women's Rights Reforms" in *Social Politics* vol.0, no.0

Brinks, Daniel M., Arkaja Singh, Bruce M. Wilson (2022) "The Decentered Construction of Global Rights: Lessons from the Human Rights to Water and Sanitation" in *Water* 2022 vol.14, no.11 Carrillo-Larco, Rodrigo M., Wilmer Cristobal Guzman-Vilca, Fabiola Leon-Velarde, Antonio Bernabe-Ortiz, Michelle Jimenez, Mary E. Penny, Camila Gianella, Mariana Leguía, Pablo Tsukayama, Stella M. Hartinger, Andres G. Lescano, María Sofía Cuba-Fuenteso, Yuri Cutipé, Francisco Diez- (2022) "Peru – Progress in health and sciences in 200 years of independence" in *Lancet* vol. 7

Chama-Chiliba, Chitalu Miriam, Peter Hangoma, Natalia Cantet, Patricia Funjika, Grayson Koyi and Maria Laura Alzúa (2022) "Monetary incentives and early initiation of ante-natal care: A matched-pair, parallel cluster-randomized trial in Zambia" in *Studies in Family Planning* vol.53, no.4

De Lauri, Antonio (2022) "Uno sguardo al ruolo delle donne giudici nella magistratura afghana tra passato e presente" in *Nuovi Autoritarismi e Democrazie: Diritto, Istituzioni, Società (NAD-DIS)* vol.4, no.1

Dupuy, K. and Prakash, A., (2022) Why restrictive NGO foreign funding laws reduce voter turnout in Africa's national elections. Nonprofit and Voluntary Sector Quarterly, 51(1), pp.170-189.

Dwenger, Nadia and Lukas Trerber (2022) "Shaming for tax enforcement" in *Management Science* vol.68, no.11

Flåtnes, Jon Einar (2022) "The impact of deforestation on nature-based recreation: Evidence from citizen science data in Mexico" in *Land Economics* vol.98, no.1

Geschewski, Hanna and Mine Islar (2022) "A political ecology of aviation and development: an analysis of relations of power and justice in the (de)construction of Nepal's Second International Airport" in *Journal of political ecology* vol.29, no.1

Gichohi, M.K. and Arriola, L.R., (2022) "Executive Dominance through Constitutional Bargaining. Democratic Backsliding in Africa?": Autocratization, Resilience, and Contention, p.137.

Jelušić, I., (2022). "Jovanka Broz and the Yugoslav Popular Press during Tito's Reign: At the Crossroads of Tradition and Emancipation (1952–1980)". Aspasia, 16(1), pp.171-188.

Kao, Kristen, Ellen Lust and Lise Rakner (2022) "Votebuying, anti-corruption campaigns, and identity in African elections" in *World Development* vol.160

Kjær, Anne Mette, Elling Tjønneland, Jan Pettersson, Marikki Karhu, Jari Lanki (2022) "Diverging Like-Mindedness? Development Policy among the Nordics" in Forum for Development Studies vol.49, no.3

Kolstad, Ivar, Sosina Bezu, Päivi Lujala, Minhaj Mahmud and Arne Wiig (2022) "Does Changing the Narrative Improve Host Community Attitudes Toward Climate Migrants? Experimental Evidence from Bangladesh" in International Migration Review vol.57, no.1

Koos, Carlo, Summer Lindsey (2022) "Wartime Sexual Violence, Social Stigmatization and Humanitarian Aid: Survey Evidence from eastern Democratic Republic of Congo" in Journal of Conflict Resolution vol.66, no.6

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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 Research for a just and equal world, the Institute addresses global development challenges by providing research-based knowledge that inspires and shapes policy and practice. 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 and Structural priorities

In 2022 the institute worked on developing a new strategy for the period 2023-2028, presented to the board in December 2022:

CMI strives to be increasingly recognised internationally for cutting-edge, interdisciplinary academic and policy-relevant research. The priorities of the 2023-2028 strategy are:

Strategic Priorities

- High Quality Research
- Impact for Societal Change
- Equal Knowledge Production

Structural Priorities

- An inclusive Workplace
- A Developing and Sustainable Organisation
- Social Responsibility

Organisation

CMI had a total of 111 employees as of 31.12.2022 and conducted 83,3 person-years (full time equivalents) during the year.

The research is organised in seven multidisciplinary research groups:

- Tax
- Rights & Gender
- Democracy and Governance
- Poverty & Global Health
- Climate & Natural Resources
- Corruption
- Humanitarianism & 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 45 events in 2022. This was fewer than the year before, due to the refurbishing of Jekteviksbakken 31, which left the arena for the events closed for the public the spring semester. Most of the events 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) 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 cooperation. DLL partners with development organisations and governments to provide evidence and do research along with the implementation of development programmes. The center is a collaboration with UiB and NHH/SNF.

The members of the Board per 31.12.2022 are Gunn Mangerud (chair), Ragnhild Dybdahl, Andrew Norton, Alexander Cappelen, Matthew Gichohi, Sofie Schütte, and Aksel Mjeldheim (deputy). 01.01.2023 Guri Rørtveit became the new chair of the Board, replacing Gunn Mangerud. From the same date Catharina Bu joined the Board, replacing Ragnhild Dybdahl.

Developments, activities, and outputs

The Institute has been through an extensive period of considerable growth, albeit at a lower rate in 2022. From 2021 to 2022, the number of person-years (full-time-equivalents) increased by 5% from 79.2 to 83.3. The growth in staff in 2022 has been mainly in administrative functions as a response to previous year's growth in number of researchers.

The growth in recent years is related to unprecedented success in attracting research funding, particularly in the Norwegian Research Council. We have also attracted two ERC projects that are fully operational. In 2022 we secured a large project for the Norwegian Ministry of Foreign Affairs on Sudan-Norway Academic Collaboration, together with the University of Khartoum and the University of Bergen.

The activity at the U4 Anti-corruption Resource Centre is also expanding, following new work on anti-corruption in post-war reconstruction in Ukraine. In 2021, the U4 developed a new strategy for the coming U4 five-year period and the first year of implementation has been successful, including secured funding.

The U4 held seven in-country engagements, five partner fora and 2 Headquarter visits. Through our website, with over 365 000 visits, U4 presented its 2022 research producing over 25 publications and publishing 25 Helpdesk answers. U4 also facilitated 9 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 1003 participants completed the courses.

MFA and NORAD signalled in 2022 that Norwegian aid must be more knowledge-based and that measures will be taken to move in the right direction. They will also require civil society organizations (CSOs) to carry out impact evaluations and "følgeforskning" – research where the researcher follows the aid project from inception to completion. The Development Learning Lab (DLL) has already initiated several research projects with CSOs. In addition, in 2022, DLL carried out impact evaluation incubators in NORAD and has been asked to carry out more each year in the coming years.

In 2022, the Institute published 6 books and anthologies, 36 articles, and 14 book chapters.

The Institute also published 42 reports and issue papers, 29 briefs, working papers, insights and project disseminations, 26 op-eds/newspaper articles, 57 blog posts, and held 55 conference presentations and 73 popular presentations.

CMI researchers are popular sources for journalists, both nationally and internationally. In 2022 they appeared in 685 news articles. Many of the articles were connected to conflicts in Afghanistan, Sudan, and Ethiopia. In 2022 we also saw a high number of articles connected to the FIFA World Cup, where Post Doctoral Researcher Mari Norbakk was a particularly widely used expert on issues related to Qatar. 65 percent of our coverage was online. 50 percent of the coverage was in international media.

The Institute also continued with active presence in social media in 2022.

FINANCIAL PERFORMANCE

Revenue

The Institute's total revenue increased from NOK 102.5 mill. in 2021 to NOK 119.0 mill. in 2022. CMI carried out externally funded projects of a total value of NOK 97.9 mill., compared to NOK 81.2 mill. in 2021. Fee revenues increased from NOK

67.2 mill. to NOK 74.9 mill., while the number of researcher / project staff increased from 61.9 to 63.3 full time equivalents.

Core funding from the Norwegian Research Council stayed at NOK 19.0 mill., while NOK 1.93 mill. was contributed from the Chr. Michelsen Fund (CMF), an 18% increase.

Projects with funding from the Research Council of Norway constitute 48,4 % of external revenue, compared to 37,8 % in 2021 (core funding not included).

Revenue from international sources continues to grow and accounted for NOK 30.4 mill. in 2022, driven by increase in EU-funded projects. Revenue from Norwegian sources grew at a higher rate still, so the share of national versus international income went from 66/34 in 2021 to 67/33 in 2022.

The Norwegian government administration (Ministry of Foreign Affairs and Norad) represents important clients for the Institute, accounting for 14 % of project revenues. As a share of project revenue this is a reduction from previous years.

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 2022, CMI had a positive operating result of NOK 0.5 mill., compared to NOK 5.4 mill. in 2021. The lower operating result can be explained by a higher growth in operating costs than operating income and is mainly driven by lower activity than planned for in some of our research projects.

The annual result of 2022 is positive by NOK 0.2 mill. The financial result is shaped by higher interest cost on our mortgage loan. The payable tax on commissioned research this year amounts to NOK 0.0 mill.

Current liabilities have increased by 17 % mainly due to prepayments on projects, causing a slight drop in the equity ratio from 27.5% to 25.4%. Total equity has increased by NOK 0.2 mill. To NOK 36.5 mill.

In accordance with the Accounting Act, section 3-3a, the Board confirms that the requirements for continued operations are fulfilled.

Cash flow, investments, finances and liquidity

The Institute's liquidity reserves decreased from NOK 77.9 mill. to NOK 77.8 mill. during 2022. In

2022 we had a negative cash flow from investments in refurbishments of the office building which was offset by an increase in pre-invoiced/pre-paid projects.

As of 31.12.2022, the Institute's liquid reserves cover 89 % of short-term debts. In 2022, the working capital decreased from NOK 16.4 mill. to NOK 10.8 mill.

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 131.9 mill. to NOK 143.9 mill. is mainly attributed to an increase in pre-invoiced/pre-paid projects by NOK 9.9 mill.

In the view of the Board, the annual accounts of 2022 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 long-term changes in the market opportunities for CMI, although there have been some distortions concerning the Research Council of Norway and their mandate. The overall opportunities for future development of the Institute are considered to be satisfactory.

CMI is exposed to fluctuations in exchange rates. The exposure is increasing due to an increasing share of revenue in foreign currency, and a high share of international costs for some research projects. 32.5 % of the Institute's external project revenue is financed by international funding sources. In recent years the Institute has seen a net exchange gain on our currency reserves. In 2022 there was no significant effect.

The Institute has implemented routines for risk assessment and mitigation, and access to highly qualified and motivated staff that attract funding is considered one of the most important factor to sustain revenue. After years of high growth, the institute expects a period of consolidation both in terms of revenue and number of staff.

Working environment and personnel

2022 employment stats	Men	Women	Total
Number of employees	48	63	111
Temporary employees	12	22	34
Associated employees	8	7	15
Part-time employees	7	11	18
Management	3	4	7
Sick-leave	2,9%	6,5%	5,1%

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

Gender equality

Among the Institute's 111 employees as of 31.12.2022, 63 are women and 48 are men. 50% of the members of the Board are women, as are 57% of the management team (4 of 7 leaders are women). Of the new employees CMI hired in 2022, 16,7% were women and 83,3% were men. This is no cause for concern as in 2021 the employees CMI hired were 72,7% women and 27,2% men. This does however slightly reflect the number of female applicants in 2022, as 33,3% of applicants in 2022 were female. CMI received applications from candidates of all ages, but 44% of all candidates were between the ages of 30-39 years of age and 32% of the candidates were between the ages of 40-49. Of the applicants in 2022, only 13,4% were over the age of 50 and 9,3% were aged 20-29. This partially explains why the candidates CMI hired were on average 43,33 years old.

In 2022 women took an average of 32.5 weeks of parental leave, while men took an average of 2 weeks of parental leave.

2022 gender and pay statistics	% Women	Women's pay as % of men's pay
Researcher 1 (or equivalent)	38%	93%
Researcher 2 (or equivalent)	54%	92%
Post Doc. (or equivalent)	68%	99%
Doctoral researcher	86%	103%
Higher executive officer	60%	105%
Skilled worker with certificate	0%	N/A
Research assistant	100%	N/A

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 there is a greater need for data to fully analyze if there are gender-gaps or differences in wages. In 2022 we therefore completed the gender-based wage statistics that is a part of the mandatory, annual, Activity and Reporting Obligation. We found that for all CMI employees' women's pay as a percentage of men's pay stands at 90.1%. A preliminary explanation is that the difference is due to seniority. Ahead of next year's wage negotiations, the management will use this data to determine if there is a need to take action to address any wage differences based on gender. This is a systematic step to ensure that applicants and CMI staff do not experience discrimination based on gender.

In addition, CMI is committed to completing the annual Activity and Reporting obligation, which includes establishing an annual action plan to work to promote equality and prevent discrimination. Finally, CMI has a Gender, Equality, and Inclusion plan that we adhere to.

Diversity and inclusion

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 2022, 86% of the applicants were from outside of Norway, indeed 72,9% of the applicants were from countries outside of Europe and Scandinavia. In 2022 CMI hired 6 new employees, all of whom were citizens of countries outside of Norway. One of these hires was an internal candidate who was already hired in a temporary position. Please note that only one of the employed candidates was not a resident in Norway; of those residing in Norway, two speak Norwegian.

CMI has also established a recruitment policy for research positions, and given staff access to recruitment support in the form of interview guidetemplates, 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 candidate 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) where any working environment issues or concerns may be addressed. CMI conducted a working environment survey (AMIS) in November 2022, and this will be used to work strategically with the working environment in 2023.

In addition, CMI is committed to completing the Activity and Reporting obligation each year, which includes establishing an annual action plan to work to promote equality and prevent discrimination. Finally, CMI has a Gender, Equality, and Inclusion plan that we adhere to. One concrete action point in this plan is to offer discrimination training to CMI staff. In 2022 we offered training in Discrimination (the legal understanding of discrimination) and Sexual Harassment.

Accidents and injuries

None of the Institute's employees or associates where involved in any serious accident and/or injury in 2022.

Directors & Officers insurance (styreansvarsforsikring)

In 2022 the Chr. Michelsen Institute did not have Directors & Officers insurance for the members of the board or the management.

Statement of compliance with the Norwegian Transparency act (Åpenhetsloven)

This statement is made pursuant to §5, of the Norwegian Act relating to enterprises' transparency and work on fundamental human rights and decent working conditions (Transparency Act) and sets out the steps CMI has taken to identify, mitigate and prevent adverse impacts on fundamental human rights and decent working conditions in our supply chains or in any part of CMI's operations. CMI will publish our account of due diligence on our website at cmi.no/about/transparency-act by 30 of June each year.

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 0.2 mill. was added to existing equity. The Institute had NOK 21.2 mill. in unrestricted equity as of 31.12.2022, in addition to paid in and restricted equity of NOK 15.3 mill.



Income statement 2022

Amounts in 1000 NOK

	Note	2022	2021
Operating revenues			
Project revenues	1	118 875	101 736
Other revenues	2	99	735
Total operating revenues		118 974	102 472
Operating expenses			
Project expenses		23 008	14 033
Payroll expenses	3,4	80 632	72 869
Depreciation	5	1 583	1 182
Other operating expenses	2,3	13 246	9 015
Total operating expenses		118 469	97 098
Operating result		505	5 373
Financial income/expenses			
Interest income		233	105
Other financial income		1 013	889
Interest cost mortgage loan		-619	-358
Other financial costs		-906	-619
Total financial income/expenses		-279	17
Ordenary result before tax		226	5 390
Tax	11	0	464
NET RESULT		226	4 925

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Cash flow statement 2022

Amounts in 1000 NOK

	2022	2021
Cash flow from operating acitivities		
Annual result	226	4 925
Depreciations	1 583	1 182
Changes in pension scheme assets/liabilities	Ο	0
Changes in long term receivables	-614	-130
Changes in trade receivables	-690	-6 443
Changes in other short term receivables	-6 564	416
Changes in trade payable and other short term liabilities	12 769	21 911
Net cash flow from operating acitivities	6 709	21 861
Cash flow from investments		
Purchase of tangible fixed assets	-5 733	-1 378
Net cash flow from investments	-5 733	-1 378
Cash flow from financing activities		
Repayment of long term loans	-1 000	-1 000
Changes of shares	_	_
Changes in value, shares and bonds	0	0
Net cash flow from financing activties	-1 000	-1 000
NET CHANGE IN CASH FLOW TOTAL	-24	19 483
Cash and cash equivalents at 1 January	77 866	58 383
Cash and cash ecuivalents at 31 December	77 842	77 866
Change in cash and cash equivalents	-24	19 483

Balance sheet as of 31 Dec 2022

Amounts in 1000 NOK

	Note	2022	2021
ASSETS			
FIXED ASSETS			
Tangible fixed assets			
Building at Jekteviksbakken	5	42 134	39 009
Equipment, inventory etc.	5	2 085	1 060
Total tangible fixed assets		44 219	40 069
Financial fixed assets			
Long term receivables	6	1 775	1 161
Total fixed assets		45 994	41 230
CURRENT ASSETS			
Debtors			
Accounts receivable	7	12 390	11 700
Others debtors		7 667	1 103
Total debtors		20 057	12 803
Investments			
Shares in other companies		0	0
Cash and bank deposits	8	77 842	77 866
Total current assets		97 899	90 669
TOTAL ASSETS		143 893	131 899

	Note	2022	2021
EQUITY AND LIABILITIES			
EQUITY			
Paid-in capital			
Original fund	9	15 300	15 300
Retained earnings			
Other equity	9	21 245	21 020
Total equity		36 545	36 320
LIABILITIES			
Pension funds	4	0	Ο
Long term liabilities			
Long-term loans	10	20 250	21 250
Current liabilities			
Accounts payable		5 916	5 373
Public duties payable		5 961	5 307
Other short term liabilities		75 221	63 186
Tax payable	11	0	464
Total current liabilities		87 098	74 329
Total liabilities		107 348	95 579
TOTAL EQUITY AND LIABILITIES		143 893	131 899

Docusigned by:

Gwi Kerrwit

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Guri Rørtveit

Chair

Docusigned by:

Ludru Norton

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Andrew Norton

Bergen, 16 March 2023

DocuSigned by:

Alexander Cappelen

Alexander Cappelen

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Matthew Gicholii

Matthew Gichohi

-DocuSigned by:

Espen Villanger

Espen Villanger

Director

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Catharina Bu

-- DocuSigned by:

Sofie Schilte

Sofie 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.

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 include cash, bank deposits and other short term highly liquid placement with original maturities of three months or less.

Pension

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

	2022	2021
Project revenues exclusive of cooperating partners*	97 896 700	81 237 100
Grants	19 048 000	18 859 000
Chr. Michelsen Fund	1 930 000	1 640 000
TOTAL PROJECT REVENUES	118 874 700	101 736 100

^{*} External project revenues are stated without contributions to cooperating partners, NOK 18 002 723 in 2022

Geographic distribution	2022	2021
Norway	88 430 947	73 803 761
Abroad	30 443 753	27 932 339

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	2022	2021
Income	98 375	97 541
Cost	23 529	30 802

NOTE 3 SALARIES AND SOCIAL COSTS

	2022	2021
Salaries	63 124 739	58 001 739
Social security taxes	9 243 935	8 325 789
Pension costs	4 875 901	4 452 263
Other benefits	1 875 134	927 677
Other social costs	1 511 917	1 161 675
TOTAL	80 631 625	72 869 142
Employees full-time equivalent	83,3	79,2
Leadership remuneration	2022	2021
Director's salary	1 205 311	1 195 168
Other benefits	15 299	10 219
Pension costs paid by CMI	130 459	126 089
	1 351 069	1 331 476

Board remuneration was 278 404 in 2022.

CMI and CMF share the same Board. Board members' fees are paid $\frac{2}{3}$ by CMI, NOK 185 604, and $\frac{1}{3}$ by CMF, NOK 92 800, in 2022.

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

Long-term loans to employees amount to NOK 590 452. The interest rate equals the standard rate offered in employment relationships.

Auditor's fees (excluding VAT)	2022	2021
Audit for accounts	233 000	192 596
Consultant fees regarding pension and tax	16 300	4 242
Other services	70 220	42 800
TOTAL	319 520	239 638

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 414 600 in 2022.

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.

102 persons at CMI are enrolled in this scheme by 31 Dec 2022.

	2022	2021
Deposits	3 494 773	3 468 750
Administrative costs	171 885	113 875
Net costs before SST	3 666 658	3 582 625
SST	516 999	505 150
RESULT	4 183 657	4 087 775

Defined-contribution pension scheme – employees' share is 2 % of pension base, NOK 1 139 094 in 2022.

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 2022 is 2.6 % 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	51 773 283	282 164	4 650 812	4 355 373	61 061 632
Acquisition this year	4 243 628	516 200	161 637	811 480	5 732 945
Decline/sales this year	-	_	-	_	_
Acquisition cost 31.12	56 016 911	798 364	4 812 449	5 166 853	66 794 577
Accumulated depreciation 01.01	12 764 735	94 041	4 160 549	3 973 424	20 992 749
Depreciation this year	1 118 140	36 816	108 615	319 146	1 582 716
Balance value 31.12	42 134 036	667 507	543 285	874 283	44 219 112
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

	2022	2021
Running account Sameiet Jekteviksbakken 31	951 736	876 890
Loans to employees *	823 069	284 048
TOTAL	1 774 805	1 160 938

^{*} 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

	2022	2021
Accounts receivable	379 184	6 134 601
Earned, non-invoiced revenues	12 011 255	5 565 685
TOTAL	12 390 438	11 700 286
Pre-invoiced/Advances from customers	-57 661 637	-50 987 451

NOTE 8 DEDUCTED INCOME TAX

By 31 Dec NOK 3 389 009 is deposited on a separate bank account. The corresponding figure at 31 December 2021 was NOK 2 818 348.

Unpaid deducted Employee tax as of 31 December 2022 is NOK 3 232 456.

NOTE 9 EQUITY

	Retained earnings	Paid-in capital	Total
Equity as of 01.01	21 019 506	15 300 000	36 319 506
Net result of the year	225 749	-	225 749
Equity as of 31.12	21 245 256	15 300 000	36 545 256

NOTE 10 LONG-TERM DEBT

	2022	2021
Chr. Michelsens Fund (CMF)	_	_
Mortgage Ioan DNB	20 250 000	21 250 000
Total	20 250 000	21 250 000

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 loan NOK 25 000 000.

NOTE 11 TAX

CMI is taxable for the part of the institute's operations which concerns commissioned research. In 2022 this was 24,78 % of the total results..

	2022	2021
Tax this year		
Tax payable	-46 916	464 308
Change in deferred tax	237 271	6 972
This years tax effect of change in tax rate	-	_
Sum tax	190 355	471 281
Calculation tax base		
Ordinary result before tax	55 932	2 132 470
Permanent differences	1 022 571	9 715
Change in temporary differences	-1 291 757	-31 693
Tax base before tax loss carried forward	-213 253	2 110 492
Use of tax loss carried forward	-	_
Sum tax base	-213 253	2 110 492
Temporary differences outlined		
Receivables	_	_
Goods	_	_
Fixed assets	-943 627	-2 235 383
Provisions	-	_
Pensions	_	_
Profit and loss acount	_	_
Loss carry forward	-213 253	_
Sum	-1 156 880	-2 235 383
Deferred income tax liability/-asset (22% this year, 22 % last year)	-254 514	-491 784

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

Auditor's report



Statsautoriserte revisorer Ernst & Young AS

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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 2022, 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 2022 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, 8 May 2023 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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