

ANNUAL REPORT

with Board of Directors' Report and Financial Statements



for the year

2017

CMI CHR.
MICHELSEN
INSTITUTE

BOARD OF DIRECTORS' REPORT

ACTIVITIES AND DEVELOPMENTS

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

The Institute provides research-based knowledge that addresses global development challenges, in particular the challenges facing poor and vulnerable groups in the global South. Inspired by its vision "Knowledge for development and justice", the Institute conducts high-quality research to inform development practice and policy. The work is carried out in close collaboration with partners from all over the world.

The Institute carries forward the legacy of its founding father, late Christian Michelsen, to promote respect, understanding and amicable relations between nations and peoples.

With its staff of 76 people, CMI is a leading research Institute on global development and human rights in the Nordic countries.

External evaluation

An evaluation by the Research Council of Norway published in February 2017 praises CMI for being among the best social science research Institutes in terms of both quality and relevance, for an impressive ability to understand and meet user needs, and for powerful impacts on policy and practice.

CMI is described as a long-time knowledge bearer for the Norwegian system in relation to development research. Research quality is at a level that one would expect of world leading Institutes of CMI's type.

New strategy

2017 was the first year under the Institute's new strategy. CMI's main goal is to be an internationally recognized research Institute with impact on development policy and practice.

The strategic goals are to 1) enhance the impact of CMI's research, 2) foster an enabling work environment, 3) increase and diversify income, and 4) build partnerships.

Enhance the impact of CMI's research

In order to enhance the impact of CMI's research, the Institute works actively to ensure

- A challenge driven research agenda
- Research excellence
- Interaction with users

Important steps have been taken in all these areas during 2017.

Challenge driven research agenda

The Sustainable Development Goals (SDGs) provide an important point of reference for CMI's research. The research is organized in eight research groups:

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

The research group on development aid was closed down in 2017, as every research group is now expected to keep up to date on development policy, including aid policy, within their thematic areas. Furthermore, the research group on conflict and security has changed its focus towards humanitarian issues. Another noteworthy development is that the poverty group in 2017 has intensified its efforts to address climate issues. This has already paid off in terms of new projects.

CMI runs the U4 Anti-Corruption Resource Centre (U4) – a multi-disciplinary team that pursues emerging topics in the anti-corruption field. The Centre generates and shares knowledge that can help international development actors reduce the harmful effects of corruption on development outcomes. Eight international aid donors fund the Centre; Australia, Denmark, Finland, Germany, Norway, Sweden, Switzerland, and the UK.

In 2017, the U4 Centre started the implementation of its new five-year strategy, with U4 staff offering new insights on corruption in commodity trading, illicit financial flows, and community driven development, to name a few. Activities geared around innovation – setting up a new initiative to develop and test ideas for addressing corruption, learning – building a modern online course platform, and responsiveness – establishing a new website based on practitioner’s and policymaker’s stated needs.

CMI, in collaboration with the University of Bergen, runs the Centre on Law & Social Transformation (LawTransform). Since it was established in 2014 LawTransform has built an extensive portfolio of more than 10 research grants (Norwegian Research Council (RCN)), which aims to advance the research frontier with regard to understanding the role of law and courts in social change, in collaboration with partners worldwide. In 2017 LawTransform researchers won two new RCN grants and expanded the staff to around 20 project researchers and interns. Many of them work from the LawTransform office at the Bergen Resource Centre for International Development, where the centre also hosted more than 60 public events during 2017. The Bergen Exchanges on Law & Social Transformation, the Centre's annual flagship event, which also includes a PhD course, in 2017 had Transitional Justice and Gender, Sexuality & the Law as special focus areas, attracting participation from more than 100 scholars and practitioners nationally and internationally.

The Norwegian Centre for Humanitarian Studies, where CMI is a partner together with PRIO and NUPI, has had considerable activity also in 2017, although the Centre was not successful in securing further external funding. The three institutions have jointly funded core functions of the Centre in anticipation of external funding in 2018. The current Director of the Centre is Maria Gabrielsen Jumbert (PRIO), while Stein Sundstøl Eriksen (NUPI) is the Chair of the Board.

Research excellence

A high share of CMI's peer-reviewed publications is published in prestigious journals or by renowned publishing houses. In 2017 the Institute has made dedicated effort to increase the volume of publications in peer-reviewed outlets while maintaining the high quality. Among the measures that have been implemented are regular, collective writing sessions (“shut up and write”), stronger focus in research groups on early presentation of research design and papers in progress, joint research papers seminars with colleagues at the University of Bergen, increased internal publicity around new publications, and publication plans at individual and group level.

In 2017, the Institute published 10 books, 23 peer reviewed articles, and 27 book chapters. This resulted in an estimated 61 publication points, up from 48 points in 2016. A record high share of the publication points (75%) were from publications at the highest quality level (level 2).

In 2017, CMI initiated the new journal *Public Anthropologist* (Brill) with CMI researcher Antonio de Lauri as the Chief Editor. The journal aims to address conditions of violence, inequality, and injustice in a way that makes anthropology accessible to the public and can make a difference. Articles published in the journal should be accessible yet authoritative, without jargon, methodologically rigorous, and yet politically engaging.

Great research ideas and rigorous methodological approaches are prerequisites for excellence in research. In 2017, the Institute has strengthened its effort to high quality in the project development phase, through early presentations and discussions of research ideas in the research groups. The peer review process of project applications has also been strengthened.

Cooperation with leading international researchers is a priority in further developing the quality of CMI's research. The Institute benefits greatly from a large pool of leading researchers in associate positions.

CMI staff gave 48 presentations at national and international conferences.

CMI is partner in the Centre for Intervention Science in Maternal and Child Health, a Centre of Excellence (CoE) based at the University of Bergen. The centre is financed by the Research Council of Norway (RCN) for a period of up to 10 years, and provides a good platform for further development of CMI's research on the role of the health system in improving maternal and child health. The centre received a favourable mid-term review in 2017. This year funding through CISMALC has also been used to strengthen CMI's collaboration with FAIR, a new Centre of Excellence at the Norwegian School of Economics (NHH).

Interaction with users

CMI's primary audience are national and international actors who influence international development. It is a priority for the Institute to interact closely with these audiences.

The framework agreements with the Ministry of Foreign Affairs has opened new opportunities for dialogue with knowledge users. CMI provided for instance important inputs to the development policy white paper "Felles ansvar for felles framtid".

The Institute published 27 reports, 33 briefs/insights/issues papers, 11 op-eds / newspaper articles and held 56 popular presentations.

The U4 Centre held seven two-day workshops, hosting 285 participants from bi- and multi-lateral aid agencies, government departments, NGOs, civil society and media, to discuss anti-corruption issues in various contexts. U4 staff also made frequent visits to the headquarters of the sponsor agencies.

The Institute develops research uptake strategies during the project development phase in all major projects. In 2017, we implemented a new budget model for projects to ensure that research uptake strategies are backed by sufficient resources.

Analysis and comments from CMI researchers are in high demand both nationally and internationally. CMI staff appeared in 957 news articles in 2017. 80% of our coverage was online, and 40% of the coverage was in non-Norwegian media. Several CMI researchers reached broad, international audiences through international media channels like Al Jazeera, BBC and New York Times. Two of our researchers are regular columnists in two Norwegian outlets, Bistandsaktuelt and Morgenbladet.

A particularly successful dissemination activity was the popular book "Lifting the Veil of Secrecy: Perspectives on International Taxation and Capital Flight", launched at Mzumbe University in Tanzania. In addition to 100 representatives from government, civil society and academia, 9 newspapers, TV, and radio, including BBC, covered the event. The book was published as a serial in The Guardian newspaper in Tanzania. The book has been distributed widely to Ministers, ambassadors, politicians, journalists and civil society actors, and been very well received.

For the first time, CMI co-hosted an event at "Arendalsuka". We also continued to contribute to the Podcast series "Du verden". In October, we co-hosted a debate with Civita where key politicians and researchers discussed Norway's policies for poverty reduction. Our Facebook posts are shared and liked by an increasing number of people. We started two new blogs in 2017. The Petro State Blog comments on the gas and petroleum sector in Tanzania. The new journal Public Anthropologist also has a blog linked to it.

In 2017, we developed a new digital platform for the U4 Anti-Corruption Resource Centre, including new online training modules, with cutting edge functionality, strong sender identity, intuitive design, clear messaging and reader friendliness on all devices.

The Chr. Michelsen lecture was given by Prime Minister Erna Solberg. She talked about security and development and Norway's track record of investing in development. She argued that a changed security landscape demands clear choices on how to defend core Norwegian interests, and that development is a prerequisite for security and a value in itself. 118 guests attended the lecture and the annual dinner held in the University aula.

Bergen Resource Centre for International Development, our event venue and library in collaboration with the University of Bergen, has become an important arena for research communication, analysis of global challenges, and dialogue. An increasing and heterogeneous crowd attend our events during the year. In particular, the Resource Centre has succeeded with its bi-weekly BreakfastForums on current global events. Centre on Law and Social Transformation also hosts weekly events in the Resource Centre.

Foster an enabling work environment

CMI had a total of 76 employees as of 31st of December and conducted 58 man years (full time equivalents) during the year.

Following the new strategy, a stronger focus has been put on working in teams, across disciplines and professions. Research groups have been assigned a central role in the implementation of the strategy. The responsibilities of research groups have been redefined, and several tasks that previously mainly were individual responsibilities have been made collective responsibilities. Each Research Director has been assigned responsibility for two research groups and have personnel responsibility for staff that have their research groups as their home affiliation, irrespective of discipline. More resources have been devoted to management of research groups, both to the research directors and to the research group coordinators.

Project implementation is also increasingly based on inclusive teams of research staff, administration and communication staff.

Developing a positive work environment has been high on the agenda. A new social committee was established and had the responsibility of several successful social events. A full-day staff seminar in October sensitized staff on the importance of and challenges involved in interpersonal communication, among other issues.

Liv Tønnessen and Espen Villanger were appointed new Research Directors. The management team has spent time and resources to improve its management and leadership skills, both in the regular management meetings and through a full-day seminar. The Institute has invested in formal trainings for three of the members of the management team.

The Institute recruited two new researchers, one programme advisor and three post docs in 2017.

Increase and diversify income

CMI has worked actively also in 2017 to improve the funding environment for development research in Norway. An important achievement was the launch of the second phase of the Norglobal programme in the Research Council. During the budget negotiations in the Parliament, CMI's proposal to further increase the allocation to the Norglobal programme was approved. The Parliament also approved the Institute's proposal to increase funding for the use of research-based knowledge in policy development in the Ministry of Foreign Affairs.

The four framework agreements that CMI entered into with the Ministry of Foreign Affairs in 2016 has so far resulted in seven new projects to the Institute.

However, due to new policies within the Ministry, it has so far been possible to secure only very small projects. The Institute has argued persistently for the need to open up for bigger projects. We have good hope that this issue will be resolved in 2018.

CMI submitted 22 applications to the Research Council of Norway. Two new projects were granted through the Norglobal programme. In the national market for commissioned research, the Institute submitted 27 applications and had a success rate of 80% (measured in monetary values). The Institute continued its stronger orientation towards the international market. One project was granted from the Swedish Research Council. Several applications were sent to the British Academy. A total of 26 applications were submitted to international funders, with a success rate of 71%.

The Institute is in a process of considerably strengthening its monitoring of the international market. A dedicated task force looked specifically at this issue in 2017 and developed a plan for how CMI can better monitor international funding opportunities. The intranet page has been redesigned to better communicate the opportunities internally.

Build partnerships

CMI enjoys close cooperation and partnerships with other research institutions both nationally and internationally. Partnerships with research institutions in the global South are of particular importance. Long-term institutional cooperation agreements financed by Norwegian embassies, in addition to projects financed by the Research Council of Norway, are important mechanisms for facilitating such cooperation.

Three institutional cooperation agreements have been active in 2017 (Sudan, Angola and Tanzania). The agreement in Sudan was renewed for a new three-year period. There have been consultations about how to prolong CMI's engagement in Angola, where the cooperation agreement will expire in 2018. International partnerships will be increasingly important in the years to come, both to ensure high quality research and to secure more international funding.

CMI cooperates closely with other research institutions in Bergen. The Institute has a strategic cooperation agreement with the University of Bergen, which in the process of being revised. The University has made "Global Challenges" one of its strategic priorities, and both institutions are working to coordinate their efforts to strengthen research and education within development studies. CMI and UiB jointly

run the Bergen Resource Centre for International Development. Joint research groups and research seminars with the University of Bergen and the Norwegian School of Economics are important to stimulate high quality and maintain a critical mass of researchers within all our research areas.

Together with the University of Bergen, the Norwegian Association of Development Research and the European Association of Development Research and Training Institutes, CMI hosted the 2017 EADI conference. The conference is an important meeting place for development researchers in Europe and beyond. Hundreds of international scholars contributed to making the conference an engaging and fruitful event.

FINANCIAL PERFORMANCE

Income

The Institute's total income increased from NOK 77.6 mill in 2016 to NOK 81.5 mill in 2017. CMI carried out 120 externally funded projects of a total value of NOK 64.5 mill, compared to NOK 60.2 mill in 2016. Fees revenues increased from NOK 42.4 mill to NOK 44.6 mill, while the number of researcher / project staff has increased by 0,5 to 42,7 full time equivalents.

Core funding constituted NOK 15.7 mill as in 2016. In addition, NOK 1 040 000 was transferred from the Chr. Michelsen Fund (CMF), a 2.4 % increase.

The Norwegian government administration (Ministry of Foreign Affairs and Norad) represents important clients for the Institute, accounting for 32 % of project revenues. This is a decrease from 35 % since last year.

Projects with funding from the Research Council of Norway constitute 28 % of external income, compared to 31% in 2016 (core funding not included). Since 2009, this share has been relatively stable at around 30%.

Income from international sources accounted for 39% of external income in 2017. This is the highest share ever. The U4 Anti-Corruption Resource Centre continues to grow, and there has also been an increase in income from other international sources.

CMI's aims to develop an even broader funding base. This has resulted in a more diversified funding base both internationally and in Norway, especially in the market for commissioned research. CMI will continue to focus on financial diversification to ensure that this development can continue.

Result and continued operation

In 2017, CMI had a positive operating result of NOK 1 mill, compared to a positive result of NOK 1.5 mill in 2016.

The income has increased, but the operating costs have increased mainly due to the reconstruction of a part of the building and that some of the wage costs came through an employment agency.

The annual result of 2017 is positive by NOK 0.4 mill. The difference between the operating result and the annual result is less than expected mainly due to currency gains in 2017.

The equity is up from 22 % to 24 % of the total capital. This change is primarily due to the decrease in long-term loans by NOK 5 million.

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 45.5 mill to NOK 41.1 mill during 2017. The decrease is due to a repayment of NOK 5 mill of CMI's long-term loan. The loan will be further repaid in 2018.

As of 31.12.2017, the Institute's short-term debt can in its entirety be paid off with liquid reserves. In 2017 the working capital decreased to NOK 8,2 mill from NOK 12.9 mill in 2016.

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

The decrease in total capital from NOK 97 mill to NOK 92,5 mill is mainly attributed to the repayment of loan.

In the view of the Board, the annual accounts of 2017 provide an accurate picture of the Institute's assets and debt, financial position, and result.

Market and financial risks

CMI is exposed to fluctuations in exchange rates. The exposure is increasing due to an increasing share of income in foreign currency. More than 35 % of the Institute's external project income is paid in foreign currency.

In 2017, the Institute entered a net exchange gain of NOK 0.24 mill (a gain of 0.34 mill against a loss of 0.1 mill). Last year there was a loss of NOK 0,75 mill.

The gain in 2017 can be fully attributed to a slight weakening of the NOK during the end of 2017.

The Institute uses floating interest rates on its bank deposits. These rates are low because of the general low interest rate level. The Institute had total interest income of NOK 0.1 mill in 2017, the same level as in 2016.

Working environment and personnel

The sickness absence rate was 2.43 % in 2017 compared to 3.32 % in 2016. No occupational injuries or accidents were reported in 2017.

In response to the high public awareness on sexual harassment (the #metoo-campaign), the Institute took a clear stand in recognizing the importance of the issue, communicating the internal procedures for whistle-blowing, and further developing internal procedures for how to handle such cases.

Gender equality

Among the Institute's 76 employees as of 31st of December 2017, 37 are women. 50% of the members of the Board and the management team are women. CMI has designed its wage system and welfare

schemes to provide equal opportunities for wage and career development. The election rules for Board members selected among staff imply that each sex is represented.

Discrimination

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

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

Environmental report

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

Annual profit/loss and allocations

The annual result of NOK 0.4 mill was added to existing equity. The Institute had NOK 7 mill in unrestricted equity as of 31st of December 2017, in addition to paid in and restricted equity of NOK 15.3 mill.

Bergen, 15 March 2018



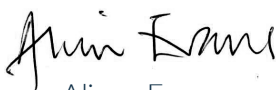
Aksel Mjøs



Lars G. Svåsand
Chairman of the Board



Ragnhild Dybdahl



Alison Evans



Aslak Jangård Orre



Sofie Arjon Schütte



Ottar Mæstad
Director

STATEMENT OF PROFIT OR LOSS 2017

	Note	2017	2016
Operating revenues			
Project revenues	1	81 290 421	76 917 333
Other revenues	2	174 641	695 924
		81 465 062	77 613 257
Operating expenses			
Project expenses		19 889 301	17 787 491
Payroll expenses	3,4	51 139 439	51 049 266
Depreciation	5	1 287 943	1 302 237
Other operating expenses	2,3	8 147 762	5 935 940
		80 464 445	76 074 934
Operating result		1 000 617	1 538 323
Financial income/expenses			
Interest income		107 354	100 324
Other financial income		336 025	180 157
Interest cost to enterprise in same firm		-924 550	-1 169 000
Other interest costs		-10 837	-12 534
Other financial costs		-96 295	-932 088
		-588 303	-1 833 141
NET RESULT before tax		412 314	-294 818
Tax on net result	12	0	-
ANNUAL RESULT		412 314	-294 818

BALANCE SHEET AS OF 31 DECEMBER 2017


	Note	2017	2016
ASSETS			
Fixed assets			
Tangible fixed assets			
Building at Jekteviksbakken	5	42 739 862	43 767 725
Equipment, inventory etc.	5	400 979	661 059
		43 140 841	44 428 784
Financial fixed assets			
Long term receivables	7	958 901	776 635
		44 099 742	45 205 419
Current assets			
Debtors			
Accounts receivable	8	6 562 016	5 793 726
Others debtors		762 107	768 751
		7 324 123	6 562 477
Investments			
Shares in other companies	6	0	179
Cash and bank deposits	9	41 104 796	45 583 685
		48 428 919	52 146 341
TOTAL ASSETS		92 528 661	97 351 760

BALANCE SHEET AS OF 31 DECEMBER 2017

	Note	2017	2016
EQUITY AND LIABILITIES			
Paid-in capital			
Original fund	10	15 300 000	15 300 000
Retained earnings			
Other equity	10	6 985 480	6 573 164
TOTAL EQUITY		22 285 480	21 873 164
LIABILITIES			
Pension funds	4	0	1 277 350
Long term liabilities			
Long term loans	11	30 000 000	35 000 000
Current liabilities			
Accounts payable		1 538 385	1 781 568
Public duties payable		3 961 826	3 378 244
Other short term liabilities		34 742 970	34 041 434
Tax payable	12	0	-
		40 243 181	39 201 246
TOTAL LIABILITIES		70 243 181	75 478 596
TOTAL EQUITY AND LIABILITIES		92 528 661	97 351 760

Bergen, 15 March 2018


Aksel Mjøs


Lars G. Svåsand
Chairman of the Board


Ragnhild Dybdahl


Alison Evans


Aslak Jangård Orre


Sofie Arjon Schütte


Ottar Mæstad
Director

CASH FLOW STATEMENT 2017

	2017	2016
Cash flow from operating activities		
Annual result	412 316	-294 818
Depreciations	1 287 943	1 302 237
Changes in pension scheme assets/liabilities	-1 277 350	949 737
Changes in long term receivables	-182 266	125 872
Changes in accounts receivable	-768 290	5 447 979
Changes in other short term receivables	6 644	-287 558
Changes in accounts payable and other short term liabilities	1 041 935	8 822 408
Net cash flow from operating activities	520 932	16 065 856
Cash flow from investments		
Purchase of tangible fixed assets	0	-
Net cash flow from investments	0	-
Cash flow from financing activities		
Repayment of long term loans	-5 000 000	-
Changes of shares		
Changes in value, shares and bonds	179	4
Net cash flow from financing activities	-4 999 821	4
NET CHANGE IN CASH FLOW TOTAL	-4 478 889	16 065 860
Cash and cash equivalents at 1 January	45 583 685	29 517 825
Cash and cash equivalents at 31 December	41 104 796	45 583 685
Change in cash and cash equivalents	-4 478 889	16 065 860

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) is classified as long-term debt

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

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

Receivables

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

Currency

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

Short-term investments

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

Fixed assets

Property and equipment is capitalized and depreciated over the estimated useful economic life. Direct maintenance costs are expensed as incurred, whereas improvements and upgrading are assigned to the

acquisition cost and depreciated along with the asset. If carrying value of a non-current asset exceeds the estimated recoverable amount, the asset is written down to the recoverable amount. The recoverable amount is the greater of the net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value.

Cash flow

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

Pensions

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

Tax

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

NOTE 1 PROJECT REVENUES

	2017	2016
Project revenues exclusive of cooperating partners	64 523 421	60 239 333
Grants	15 727 000	15 662 000
Chr. Michelsen Fund	1 040 000	1 016 000
	81 290 421	76 917 333

External project revenues are stated without contributions to cooperating partners, NOK 14 153 370

Geographic distribution	2017	2016
Norway	57 702 033	51 944 344
Abroad	23 588 388	24 972 989
	81 290 421	76 917 333

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. CMI's part of the 2017 income constitutes NOK 94 894 and the costs constitute NOK 18 937. This is included in the income statement under respectively Other revenue and Other operating expenses.

NOTE 3 SALARIES AND SOCIAL COSTS

	2017	2016
Salaries	40 828 403	38 020 658
Social security taxes	6 178 068	6 055 731
Pension costs	2 663 769	5 649 593
Other benefits	529 917	520 824
	50 200 157	50 246 806
Other social costs	939 283	802 460
Total salaries and social costs	51 139 440	51 049 266
Employees full-time equivalent	58	58
Leadership remuneration etc.	2017	2016
Director's salary	1 036 160	991 764
Other benefits	10 069	9 659
Pension costs	121 548	158 095
	1 167 777	1 159 518
CMI and CMF share the same Board. Board members' fees are paid with 2/3 by CMI, NOK 189 228,- and 1/3 by CMF, NOK 94 614, in 2017.		
There are no contractual obligations (bonuses or shares) in the event of termination of employment.		
Loans to employees amount to NOK 205 520. The interest rate equals the standard rate offered in employment relationships.		
Auditor's fees (excluding VAT)	2017	2016
Audit of the accounts	211 780	146 647
Other audit related services		
	211 780	146 647
Consultant fees regarding tax	41 600	63 000
Other services	28 542	27 966
Total	281 922	237 613

NOTE 4 PROVISION FOR PENSION LIABILITIES, PENSION COSTS

CMI is obliged to have a pension scheme in place satisfying the Act of Obligatory Pension Scheme. CMI has pension schemes that satisfy this Act. CMI has as of 01.01.17 closed the defined benefit pension scheme. The pension liability of NOK 1 277 000,- per 31.12.16 was in 2017 hence recognized through profit and loss. The plan was sustained for 1 disabled employee. The scheme fulfills the requirements set by the Act of Obligatory Pension Scheme. The benefits are calculated according to number of years in service, salary at time of retirement and the benefits from the National pension scheme in Norway.

The annual premium for this is regarded as the pension cost for the period and classified as wage cost in the profit and loss statement. Chr Michelsen Institutt incurred a pension cost of NOK 11 174,- in 2017 related to this plan, of which employee's share was NOK 4 680,-. In relation to the transition from defined benefit plan to defined contribution scheme an agreement was entered between CMI and the employees to compensate their loss. The compensation will consist of a yearly payment, which is dependent of the member still being employed by CMI. The cost will be regarded as salary on a yearly basis. Compensation for loss of pension was recorded as salary with NOK 2 152 954,- in 2017.

Defined-contribution pension scheme

The defined-contribution pension scheme was revised as of 01.01.17, and concerns all staff in 20% position or more. Premiums are paid with 7% of salaries up to 7.1G, and 25.1% for salaries between 7.1G and 25.1G. 65 persons at CMI are enrolled in this scheme by 31 Dec 2017.

	2017	2016
Deposits	2 745 021	982 380
Administrative costs	67 945	47 092
Net costs before SST	2 812 967	1 029 472
SST	396 628	145 156
Result	3 209 595	1 174 628

Defined-contribution pension scheme - employees' share is 2 % of pension base, NOK 729 944,- in 2017.

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 2017 is 2.5 % of all salary between 1G and 7.1G for employees under the age of 62. This is a defined contribution pension scheme and the premiums are charged as expenses continuously. It is expected that the level of this premium will increase in the years to come.

Pension liabilities recognized in the balance sheet

Earned pension liabilities	75 150 283	78 460 919
Pension plan assets	59 815 329	57 938 835
Net pension liability (underfinanced)	-15 334 954	-20 522 084
Social security taxes on net pension liability	-2 162 229	-2 893 614
Net pension liability inc. social security taxes	-17 497 183	-23 415 698
Estimate deviations not recognized	14 374 231	20 393 733
Social security taxes deviation	2 026 767	2 875 516
Net pension funds	-1 096 185	-146 449

Economic presumptions

	2016	2015
Discount interest	2.60 %	2.50 %
Expected returns on funds	3.00 %	3.30 %
Expected salaries regulations	2.50 %	2.50 %
Expected G-regulations	2.25 %	2.25 %
Expected pensions regulations	1.13 %	1.13 %
Amortization factor	10.08	10.89
Wanted size on corridor in %	10.00 %	10.00 %
Social security taxes	14.10 %	14.10 %

Defined-benefits pension scheme – employees' share is NOK 404 373,-

Defined-contribution pension scheme

A new pension scheme was introduced for all new employees who started after 1 April 2007.

40 persons at CMI are enrolled in this scheme by 31 Dec 2016.

	2016	2015
Deposits	982 380	1 257 463
Administrative costs	47 092	108 262
Net costs before social security taxes	1 029 472	1 365 725
Social security taxes	145 156	192 567
Result	1 174 628	1 558 292

Defined-contribution pension scheme – employees' share is NOK 359 105,-

NOTE 5 TANGIBLE FIXED ASSETS

	Property Jekteviken	Office machinery	Investments, inventory	Sum
Cost at 1 Jan	51 393 154	3 883 615	4 124 896	59 401 665
Purchased assets	-	-	-	-
Sold assets	-	-	-	-
Cost at 31 Dec	51 393 154	3 883 615	4 124 896	59 401 665
Accumulated depreciation	-8 653 292	-3 883 615	-3 723 917	-16 260 824
Balance value at 31 Dec	42 739 862	0	400 979	43 140 841
Depreciation 2017	-1 027 863	-16 663	-243 417	-1 287 943

Depreciation of property is related to the new building in Jekteviken as from 1 August 2009. The depreciation is calculated linearly with 2 % per year. Depreciation of investments in machinery is applied linearly over 3 years. Investments in fixtures, inventory etc. is depreciated linearly over 3–10 years. CMI rents copy machines from Canon and Ricoh. Annual costs in 2017 was NOK 158 725,-

NOTE 6 CURRENT ASSETS

Shares	Number	Cost price	Market value
Novel Diagnostics AS	145	30 193	0
		30 193	0

NOTE 7 FINANCIAL FIXED ASSETS

Loans to employees, NOK 205 520 by 31 Dec. CMI has a running account with Sameiet Jekteviksbakken 31. The balance by 31 Dec 2017 is NOK 586 392,-

NOTE 8 RECEIVABLES

Invoiced, not paid sales	1 308 513
Sales, not yet invoiced	5 253 502
	6 562 015

NOTE 9 DEDUCTED INCOME TAX

By 31 Dec. 2017 NOK 2 263 896,- is deposited on a separate bank account. Unpaid deducted income tax as of the same date is NOK 2 158 556,-

NOTE 10 EQUITY

	Retained earnings	Paid-in capital	Total
Equity as of 1 January 2017	6 573 164	15 300 000	21 873 164
Net result of the year	412 316		412 316
Equity as of 31 December 2017	6 985 480	15 300 000	22 285 480

NOTE 11 DEBT DUE LATER THAN 5 YEARS

	2017	2016
Chr. Michelsen Fund (CMF)	30 000 000	35 000 000

CMF provides a long-term loan to CMI, with a current balance of NOK 30 mill., for the building in Jekteviken (Jekteviksbakken 31.) The loan is secured by a mortgage registered on CMI's part of the building. According to the deed, CMI owns a part of the building and of the building site in accordance with CMI's fraction of the joint property. At the same time, an underlying ground lease was prepared securing UiB/Magør the right to receive payment for the value of the building site at a potential resale.

NOTE 12 TAX

CMI is taxable for the part of the institute's operations which concerns commissioned research. In 2017 this was 41.3 % of the total results.

Tax this year	2017	2016
Tax payable	-	-
Change in deferred tax	-	-
This years tax effect of change in tax rate	-	-
Sum tax	-	-
Calculating tax base		
Ordinary result before tax	170 286	-108 110
Permanent differences	-225 623	-645 667
Change in temporary differences	-240 983	963 118
Tax base before tax loss carried forward	-296 320	209 341
Use of tax loss carried forward	-	-209 341
Sum tax base	-296 320	-
Temporary differences outlined		
Receivables		-
Goods	-	-
Fixes assets	-2 499 440	-2 272 017
Provisions		-
Pensions		-468 404
Profit and loss account		-
Loss carry-forward	-874 239	-577 919
Sum	-3 373 679	-3 318 341
Deferred income tax liability (23% this year, 24 % last year)	-775 946	-796 402

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



Statsautoriserte revisorer
Ernst & Young AS

Thormøhlens gate 53 D, NO-5006 Bergen
Postboks 6163, NO-5892 Bergen

Foretaksregisteret: NO 976 389 387 MVA
Tlf: +47 24 00 24 00
Fax: +47 55 21 30 01

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INDEPENDENT AUDITOR'S REPORT

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

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Stiftelsen Chr Michelsens Institutt for Videnskap og Åndsfrihet, which comprise the balance sheet as at 31 December 2017, the income statement, and statements of cash flows for the year then ended and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements have been prepared in accordance with laws and regulations and present fairly, in all material respects, the financial position of the Company as at 31 December 2017 and its financial performance for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.

Basis for opinion

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

Other information

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

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

Responsibilities of management for the financial statements

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

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



Auditor's responsibilities for the audit of the financial statements

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

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

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

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

Report on other legal and regulatory requirements

Opinion on the Board of Directors' report

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

Opinion on registration and documentation

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



Opinion on payouts and asset management

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

Bergen, 21 March 2018
ERNST & YOUNG AS



Eirik Moe
State Authorised Public Accountant (Norway)

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Dr. Roberto Gargarella
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Chr. Michelsen Institute (CMI)
Phone: +47 47 93 80 00
Phone from abroad:
+47 55 70 55 65

P.O.Box 6033
N-5892 Bergen
Norway

Visiting address:
Jekteviksbakken 31
Bergen

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