

## 12. Other operating expenses

	Year ended 31 December	
	2017	2016
Costs arising from sale or liquidation of fixed assets, intangible assets, assets held for resale and inventories	(97 363)	(110 583)
Provisions for future commitments	(50 193)	(24 785)
Costs arising from provisions created for other receivables (excluding loans and advances)	(1 201)	(2 644)
Donations made	(2 655)	(2 621)
Costs of sale of services	(1 579)	(1 686)
Impairment losses on non-financial assets	-	(788)
Compensation, penalties and fines paid	(2 500)	(1 475)
Costs arising from receivables and liabilities recognised as prescribed, remitted and uncollectible	(54)	(302)
Impairment provisions created for tangible fixed assets and intangible assets	(8 200)	(1 000)
Other operating costs	(46 426)	(50 931)
<b>Total other operating expenses</b>	<b>(210 171)</b>	<b>(196 815)</b>

In 2017, the costs of impairment provisions created for tangible and intangible assets relate to the impairment loss of an IT device in the amount of PLN 8 200 thousand.

In 2016, the costs of impairment provisions created for tangible fixed assets and intangible assets relate the impairment loss of value of the property in the amounts of PLN 1 000 thousand.

Costs arising from sale or liquidation of fixed assets, intangible assets, assets held for resale and inventories comprise primarily the expenses incurred by mLocum in connection with its developer activity.

In 2017, provisions for future commitments include provisions for legal proceedings of PLN 32 997 thousand (2016: PLN 17 318 thousand) (Note 34).

Costs of services provided concern non-banking services.