

23. PERSONNEL COSTS

Employee expense in the years ending on 31st December 2013 and 2012 are broken down as follows:

	2013	2012
Salaries and wages	42,339,014	43,181,624
Social security contributions	10,037,762	10,366,382
Work accident insurance	447,922	529,514
Social action costs	9,287	8,667
Personnel meals	1,936,231	1,859,483
Other personnel costs ⁽¹⁾	652,748	783,387
	55,422,964	56,729,057
Average number of employees	4,697	4,772

(1) Other personnel costs include, compensation, employee recruitment and training and labor medicine.

24. OTHER OPERATING INCOME AND COSTS

Other operating costs in the years ending on 31st December 2013 and 2012 are broken down as follows:

Other Operating Costs	2013	2012
Direct/indirect taxes not assigned to operating activities	557,781	446,159
Losses in fixed assets	733,157	1,045,144
Membership fees	36,474	50,594
Impairment adjustments	184,039	47,295
Donations	60,136	25,611
Samples and inventory offers	25,123	26,915
Stock losses	69,068	5,940
Bad debts	32,530	45
Provisions	65,433	-
Other operating costs	34,948	49,981
	1,798,690	1,697,686