## NOTE 26. Net gains / (losses) from foreign exchange

This balance is analysed as follows:

## (Thousands of AOA)

	31.12.2018	31.12.2017
Gains arising from currency transactions	(6,815,076)	3,404,361
Gains arising from revaluation of assets and liabilities	20,271,334	193,060
	13,456,258	3,597,421

This caption includes the results from foreign exchange differences of monetary assets and liabilities in foreign currency in accordance with the accounting policy described in Note 2.3.

## NOTE 27. **Staff costs**

This balance is analysed as follows:

## (Thousands of AOA)

	31.12.2018	31.12.2017
Wages and salaries	16,576,036	14,535,900
Remunerations	16,576,036	14,535,900
Mandatory social charges	1,498,033	626,543
Other staff costs	4,407,522	4,640,199
	22,481,591	19,802,642

The balance Remunerations includes the amount of AOA 5,857,285 thousand regarding variable remuneration (2017: AOA 4,095,168 thousand) of employees and management bodies for the 2018 period, to be settled in the following year.

The balance Other staff costs includes the amount of AOA 503,727 thousand referring to loans granted to employees and management bodies as defined in IAS 19 (2017: AOA 362,563 thousand).

The number of Bank employees, considering permanent and fixed-term employees, is broken down by professional category, as follows:

	31.12.2018	31.12.2017
Senior management functions	119	114
Management functions	275	266
Specific functions	1,371	1,307
Administrative and other functions	55	153
	1,820	1,840

