

**Notes to the Accounts (Cont'd)**

	GROUP		COMPANY	
	2018 N'000	2017 N'000	2018 N'000	2017 N'000
<b>34(a) For the purpose of cashflow statement, reinsurance recoverables which involve payment of cash is reconciled as follows</b>				
Recovery from reinsurance as per Income Statements	591,074	426,459	205,901	145,130
Reinsurance claim recoverables on outstanding claims/IBNR	(448,400)	(5,650)	(98,427)	(5,650)
Reinsurance recoverables as per reinsurers debit/credit notes	(50,414)	(59,218)	(50,414)	(59,218)
Reinsurance claim recovery as per statement of cashflows	<b>92,260</b>	<b>361,621</b>	<b>57,060</b>	<b>80,262</b>
<b>34(b) Net Claims Expenses</b>				
General Accident	88,490.09	256,846	57,690	238,896
Oil & Gas	566,941.63	327,849	566,942	327,849
Fire	68,440.24	86,096	24,578	32,418
Motor	537,566.35	456,694	156,573	117,690
Aviation	67,437.35	(3,151)	67,437	(3,151)
Bond	24,831.84	229,881	16,572	1,358
Engineering	66,102.81	47,762	278	21,796
Marine	76,208.64	15,446	41,987	12,060
Emp/Liability	54,131.93	30,592	(237)	704
<b>Total</b>	<b>1,550,151</b>	<b>1,448,015</b>	<b>931,819</b>	<b>749,643</b>
<b>35 Underwriting Expenses</b>				
a Acquisition Cost	804,926	695,202	429,264	371,827
b Maintenance Cost	185,059	192,126	185,059	192,126
	<b>989,985</b>	<b>887,328</b>	<b>614,323</b>	<b>563,953</b>
Acquisition cost are commission expenses on policies issued by the company ,while maintenance cost include engineering ,surveyor and superintending fees.				
<b>a Acquisition cost</b>				
General Accident	183,603	162,283	141,402	124,202
Oil & Gas	5,474	4,675	5,474	4,675
Fire	98,435	105,432	20,079	37,319
Motor	196,762	184,745	49,152	54,754
Aviation	3,662	627	3,662	627
Bond	29,980	29,101	1,002	903
Engineering	110,004	101,393	75,119	71,767
Marine	164,017	98,487	132,291	76,721
Emp/Liability	9,969	8,459	1,064	856
<b>Total</b>	<b>804,926</b>	<b>695,202</b>	<b>429,264</b>	<b>371,827</b>
<b>b Maintenance cost</b>				
General Accident	43,137	44,832	43,137	44,832
Oil & Gas	63,972	80,241	63,972	80,241
Fire	14,857	10,428	14,857	10,428
Motor	14,974	12,452	14,974	12,452
Aviation	2,930	364	2,930	364
Bond	4,204	622	4,204	622
Engineering	18,540	11,601	18,540	11,601
Marine	21,980	31,465	21,980	31,465
Emp/Liability	165	121	165	121.00
<b>Total</b>	<b>185,059</b>	<b>192,126</b>	<b>185,059</b>	<b>192,126</b>

# Hyatt Regency Annual Report

**Puerto Rico Development Company**

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