

8 Amortisation, depreciation and provisions

	2017	2016	Change
Amortisation of property, plant and equipment	165.8	157.1	8.7
Amortisation of intangible assets	203.9	188.9	15.0
Allowance for bad debts	103.4	85.1	18.3
Provisions for risks and charges	45.2	32.8	12.4
Impairment of property, plant and equipment and intangibles	13.8	0.1	13.7
Releases from provisions	(8.4)	(4.4)	(4.0)
Total	523.7	459.6	64.1

As regards the breakdown of the items, please refer to the comments under "property, plant and equipment", "intangible assets", "goodwill", "trade receivables" and "provisions for risks and charges" in the statement of financial position.

"Amortisation of property, plant and equipment", the increase is due to the consolidation of the Aliplast Group for 3.3 million and to greater amounts of waste disposed of in the Group's landfills compared to the previous year, which led to an increase of amortization for 2.1 million euros.

"Amortisation of intangible assets" the increase is due mainly to the amortization of assets related to contracted public services provided on commissions and carried out in previous years. In addition, the acquisition of control over the Aliplast Group, Verducci Servizi Srl and the "Enerpeligna" branch during 2017 resulted in higher depreciation in the current period, especially as a consequence of the registration of client lists for approximately 2.7 million euros and other intangible assets for 2.8 million euros.

"Impairment of property, plant and equipment and intangibles", mainly refers to the depreciation of buildings and plants for 1.4 million euros and goodwill of 12.4 million euros, of which 11.7 million euros related to goodwill of networks for gas distribution in the Riccione area, which is no longer considered recoverable in that the Group decided not to participate in the upcoming concession tenders in the territorial area in question.

The item "Releases from provisions" includes the re-verification of the various funds in the financial statement once the underlying risk no longer exists. As of 31 December 2017, re-classifications were carried out for the "legal risks funds and personnel disputes" amounting to 5,6 million euros and "charges and risks fund" in the amount of 2.8 million euros.