

	March 31, 2017	March 31, 2018
Deposits	\$27,036	\$30,455
Deferred cost	76,879	73,220
Prepaid expenses	25,659	37,842
Prepaid rentals for leasehold land	44,544	43,739
Derivative financial instruments	20,229	3,590
Finance lease receivable	42,213	78,997
Restricted cash	373	33
Others	34,372	33,203
	\$271,305	\$301,079
16. ALLOWANCES FOR ACCOUNTS RECEIVABLE		

The Group maintains an allowance for uncollectible receivables based on the trade receivables at the end of the year. Factors considered by the management in determining the adequacy of the allowance include the present and prospective financial condition of the debtor and the ageing of the trade receivables.

The movement in allowance for accounts receivable is given below:

	March 31, 2017	March 31,2018
Balance at the beginning of the period	\$56,620	\$45,566
Additional provision during the period	25,225	20,671
Deductions on account of write offs and collections	(37,331)	(22,136)
Effect of exchange rates changes	1,052	558
Balance at the end of the period	\$45,566	\$44,659