20. Provisions continued

20.1 Employee benefits provisions

Other employee benefits provision

The provision is measured based on contractually agreed terms and increases as the employee renders the related service. The provision is utilised when eligible employees terminate their service as set out in the agreement.

Rm	2017	2016
1 April	37	35
Current service cost	2	2
Total benefit payments	(3)	–
31 March	36	37

20.2 Other provisions

Other provisions include provisions for asset retirement obligations. In the course of the Group's activities, a number of sites and other assets are utilised which are expected to have costs associated with exiting and ceasing their use. The associated cash outflows are generally expected to occur at the dates of exit of the assets to which they relate, which are long-term and short-term in nature.

21. Cash generated from operations

Rm	2017	2016
Profit before tax	19 228	18 844
Adjusted for:		
Finance income	(777)	(716)
Finance costs	2 818	2 196
Net loss on remeasurement and disposal of financial instruments	481	735
Operating profit	21 750	21 059
Adjusted for:		
Depreciation and amortisation (Notes 9 and 10)	9 251	8 735
Net loss on disposal of property, plant and equipment and intangible assets	58	50
Impairment losses (Note 2)	84	14
Bad debt	266	479
Share-based payment	240	299
Other non-cash flow items	(1)	233
Cash flows from operations before working capital changes	31 648	30 869
Decrease/(increase) in inventory	378	(478)
Increase in trade and other receivables	(1 793)	(2 429)
Increase in trade and other payables and provisions	1 558	1 838
Cash generated from operations	31 791	29 800