

Notes to the consolidated annual financial statements continued

Rm	2018	2017
19. Trade and other payables		
Trade payables	11 325	10 671
Capital expenditure creditors	3 875	3 276
Indirect taxes	1 457	1 482
Accruals	4 383	4 131
Deferred revenue	2 923	3 118
Derivative financial liabilities	207	89
Other	766	748
	24 936	23 515
Timing		
Non-current	978	815
Current	23 958	22 700
	24 936	23 515
Included within derivative financial liabilities:		
Fair value hedges:		
Foreign exchange forward contracts	(172)	(46)
Firm commitment liability – fair value hedge	(35)	(43)
	(207)	(89)

The fair value of foreign exchange forward contracts is determined with reference to quoted market prices for similar instruments, being the mid forward rates as at the reporting dates.

Rm	Employee benefits provisions	Other provisions	Total
20. Provisions			
31 March 2016	60	196	256
Provision created	36	364	400
Provision utilised	(52)	(62)	(114)
Unwinding of interest	–	6	6
31 March 2017	44	504	548
Provision created	21	63	84
Provision utilised	(18)	(91)	(109)
Unwinding of interest	–	26	26
31 March 2018	47	502	549
Rm	2018	2017	
Timing			
Non-current	388	360	
Current	161	188	
	549	548	

**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	2018	2017
1 April	36	37
Current service cost	2	2
Total benefit payments	(9)	(3)
31 March	29	36

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.

Rm	2018	2017
21. Consolidated statement of cash flows reconciliations		
21.1 Cash generated from operations		
Profit before tax	22 093	19 228
Adjusted for:		
Profit on sale of associate	(734)	–
Finance income	(703)	(777)
Finance costs	2 811	2 818
Net loss on remeasurement and disposal of financial instruments	785	481
Operating profit	24 252	21 750
Adjusted for:		
Depreciation and amortisation (Notes 9 and 10)	9 959	9 251
Net loss on disposal of property, plant and equipment and intangible assets	(9)	58
Impairment losses (Note 2)	4	84
Bad debt	451	266
Share-based payment	315	240
Net profit from associate and joint venture	(1 507)	(1)
Cash flows from operations before working capital changes	33 465	31 648
Decrease in inventory	13	378
Increase in trade and other receivables	(1 948)	(1 793)
Increase in trade and other payables and provisions	769	1 558
Cash generated from operations	32 299	31 791