Notes to the consolidated annual financial statements continued

for the year ended 30 September

		2015 Rm	2014 Rm	2013 Rm
15.	**Provisions**			
	Non-current	**139**	182	267
	Current	**1 058**	1 046	995
		1 197	1 228	1 262

Movement of provisions	Total 2015 Rm	Warranty claims Rm	Credit life and warranty products Rm	Maintenance contracts Rm	Post-retirement benefits Rm	Cash-settled incentive schemes Rm	Restructuring Rm	Other Rm
Balance at beginning of year	**1 228**	307	27	447	28	78	71	270
Amounts added	**770**	298	39	227	3	52	9	141
Amounts used	**(686)**	(228)	(12)	(137)	(6)	(48)	(44)	(212)
Amounts reversed unused	**(193)**	(99)		(47)	(19)	(1)		(27)
Unwinding of discount on present valued amounts	**9**			9				
Translation adjustments	**71**	26	20	13	2	1	2	7
Total per statement of financial position	**1 197**	304	74	512	8	82	38	179
To be incurred								
Within one year	**1 058**	296	62	414	5	73	30	178
Between two to five years	**139**	8	12	98	3	9	8	1
	1 197	304	74	512	8	82	38	179

Warranty claims

The provisions relate principally to warranty claims on capital equipment, spare parts and service. The estimate is based on claims notified and past experience.

Credit life and warranty products

The provision relates to credit life and warranty products sold by the automotive segment. The estimate is based on past experience.

Maintenance contracts

This relates to deferred revenue on maintenance and repair contracts on equipment, forklift trucks and motor vehicles. Assumptions include the estimation of maintenance and repair costs over the life cycle of the assets concerned.

Post-retirement benefits

The provisions comprise mainly post-retirement benefits for existing and former employees. Actuarial valuations were used to determine the value of the provisions where necessary. The actuarial valuations are based on assumptions which include employee turnover, mortality rates, discount rates, the expected long-term rate of return of retirement plan assets, healthcare inflation cost and rates of increase in compensation costs.

Cash-settled incentive scheme

The provision relates to the cash-settled forfeitable share plan and the share appreciation right scheme. Refer to note 32 for more detail on these schemes.