

27 Provisions – continued	Group		Company	
	2017 Rm	2016 Rm	2017 Rm	2016 Rm
Non-current non-employee related	55	66	10	9
<i>Other</i>	179	208	49	81
Less: Current portion of other provisions	(124)	(142)	(39)	(72)
<i>Other</i>	(124)	(142)	(39)	(72)

Annual leave

In terms of the group's policy, employees are entitled to accumulate vested leave benefits not taken within a leave cycle, to a cap of 22-25 days (2016: 22- 25 days) which must be taken within a 12-18 month (2016: 12-18 month) leave cycle. The leave cycle is reviewed annually and is in accordance with legislation.

Bonus

The bonus scheme consists of performance bonuses which are dependent on the achievement of certain financial and non-financial targets. The bonus is payable annually to all qualifying employees after the company's results have been made public, with a 14th cheque for a certain group of employees.

Non-employee related provisions

Non-current other provisions and R16 million of current other provisions are site restoration costs. The remaining balance of current other provisions contains certain provisions for legal matters that have been disclosed in the contingencies note (refer to note 37).

28 Deferred revenue	Group		Company	
	2017 Rm	2016 Rm	2017 Rm	2016 Rm
Deferred revenue	2 099	2 364	2 027	2 113
Non-current deferred revenue	529	656	529	656
Current portion of deferred revenue	1 570	1 708	1 498	1 457

The deferred revenue mainly consists of deferred cards including World Call, installation fees, unused voice and data bundles as well as unredeemed vouchers. The decrease in the group's short-term portion of deferred revenue is due to the inclusion of BCX.

29 Employee benefits	Group		Company	
	2017 Rm	2016 Rm	2017 Rm	2016 Rm
Non-current assets	635	846	635	846
Telkom Pension Fund asset	23	114	23	114
Post-retirement medical aid recognition of net plan asset	612	732	612	732

The group provides benefits for its permanent employees through the Telkom Pension Fund and the Telkom Retirement Fund. Membership of one of the funds is compulsory. In addition, certain retired employees receive medical aid benefits and a telephone rebate. The liabilities for all of the benefits are actuarially determined in accordance with accounting requirements each year. In addition, statutory funding valuations for the retirement and pension funds are performed at intervals not exceeding three years.

Actuarial valuations were performed by qualified actuaries to determine the benefit obligation, plan asset and service costs for the pension and retirement funds for each of the financial periods presented.