Notes to the financial statements continued

for the year ended 31 March 2022

20. Other current assets

	Group		Company	
	31 March 2022 Rm	31 March 2021 Rm	**31 March 2022 Rm**	31 March 2021 Rm
Other current assets	**466**	459	**466**	459
Contract costs capitalised	**255**	261	**255**	261
Ongoing commission capitalised assets	**211**	198	**211**	198
Contract costs capitalised	**255**	261	**255**	261
Opening balance	**261**	299	**261**	299
Contract costs capitalised during the year	**276**	265	**276**	265
Contracts cancelled during the year	**(25)**	(26)	**(25)**	(26)
Amortisation recognised as cost of providing services during the year	**(257)**	(277)	**(257)**	(277)

Contract costs capitalised relate to commission and incentive costs paid to dealers and sales staff, which are considered incremental to the acquisition and fulfilment of the contract. The contract costs capitalised are amortised as an expense over the term of the contract to which the commission relates. Management expects that the full cost will be recovered through the revenue recognised on these contracts and has consequently not recognised any impairment on the contract costs capitalised.

Ongoing commission capitalised assets				
Contract asset – ongoing commission	**211**	198	**211**	198
Ongoing commission (included in trade and other payables)	**(211)**	(198)	**(211)**	(198)
Opening balance	**198**	237	**198**	237
Expense amortised in the current year	**(117)**	(127)	**(117)**	(127)
New contracts entered into	**234**	206	**234**	206
Contracts cancelled during the year	**(104)**	(118)	**(104)**	(118)
Closing balance	**211**	**198**	**211**	**198**