

Notes to the Financial Statements (continued)

10. Trade and other receivables

| | Note | Telstra Group As at 30 June | |
|--|------|--------------------------------|--------------|
| | | 2012 \$m | 2011 \$m |
| Current | | | |
| Trade receivables (a) | | 3,377 | 3,341 |
| Allowance for doubtful debts (a) | | (210) | (230) |
| | | 3,167 | 3,111 |
| Amounts owed by jointly controlled and associated entities - loans | 29 | 33 | 35 |
| Finance lease receivable (b) | | 51 | 52 |
| Accrued revenue | | 1,001 | 864 |
| Bank deposits with maturity greater than 90 days | | - | 1 |
| Other receivables | | 94 | 74 |
| | | 1,146 | 991 |
| | | 4,346 | 4,137 |
| Non current | | | |
| Trade receivables (a) | | 280 | 233 |
| Amounts owed by jointly controlled and associated entities | 29 | 448 | 5 |
| Allowance for amounts owed by jointly controlled and associated entities - loans | 29 | (5) | (5) |
| | | 443 | - |
| Finance lease receivable (b) | | 91 | 92 |
| Other receivables | | 37 | 15 |
| | | 128 | 107 |
| | | 851 | 340 |

(a) Trade receivables and allowance for doubtful debts

The ageing of current and non current trade receivables is detailed below:

| | Telstra Group As at 30 June | | | |
|----------------------------------|--------------------------------|------------------|--------------|------------------|
| | 2012 | | 2011 | |
| | Gross \$m | Allowance \$m | Gross \$m | Allowance \$m |
| Not past due | 2,498 | (21) | 2,063 | (24) |
| Past due 0 - 30 days | 647 | (20) | 830 | (30) |
| Past due 31 - 60 days | 166 | (13) | 187 | (20) |
| Past due 61 - 90 days | 75 | (13) | 96 | (21) |
| Past due 91 - 120 days | 56 | (15) | 79 | (21) |
| Past 120 days | 215 | (128) | 319 | (114) |
| | 3,657 | (210) | 3,574 | (230) |