

**NELSON MANDELA BAY METROPOLITAN MUNICIPALITY  
CONSOLIDATED FINANCIAL STATEMENTS AS AT 30 JUNE 2014**

**INDEX**

**Page**

General Information	1
Statement of Financial Position	3
Statement of Financial Performance	4
Statement of Changes in Net Assets	6
The Statement of Cash Flows	7
Accounting Policies	8
Notes to the Financial Statements	38
Appendix A: Segmental Statement of Financial Performance – Unaudited	106
Appendix B: Disclosures of Conditional Grants and Subsidies in terms of sec. 123 of the MFMA, 56 of 2003 - Unaudited	107
Appendix C: Analysis of Total Accumulated Surplus - Unaudited	108
Appendix D: Appropriation Statement of Budget vs Actual - Unaudited	109 - 114