MFMA requirements regarding the financial statements

Section 122 (1) of the MFMA

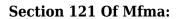
- Every municipality and every municipal entity must for each financial year prepare AFS which—
- (a) Fairly presents the state of affairs of the municipality or entity.
- (b) Disclose the information required in terms of sections 123, 124 and 125.

Section 121 (2) - MFMA

 A municipality which has sole control of a municipal entity, must in addition to complying with subsection (1), prepare consolidated AFS incorporating the AFS of the municipality and of such entity.

Section 121 Of Mfma

H Kauffman



The Enigmatic Realm of **Section 121 Of Mfma**: Unleashing the Language is Inner Magic

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