



Reference: 20171129-7433  
13/7/1/2  
Enquiries: M Combrink

Circular 0046/2017  
Expiry date: None

To: Deputy Directors-General, Chief Directors, Directors (Head Office and district offices), Deputy Directors, Chief Education Specialists, Heads: Curriculum Support, Subject Advisers, Circuit Managers, Heads: Management and Governance, Deputy Chief Education Specialists and Heads of institutions which prepare learners for the National Senior Certificate examinations

Short summary: *Repeal of the proviso restricting Accounting to learners offering Mathematics only.*

**Subject: Repeal of the proviso restricting Accounting to learners offering Mathematics only**

1. This minute must be read in conjunction with Assessment Management Minute 0007/2016, dated 13 May 2016, as well as Government Notices 1160, 1161 and 1162 published in Government Gazette No. 39435 of 20 November 2015.
2. The Minister of Basic Education, has repealed the proviso in the attached Circular S13 of 2017, dated 24 November 2017.
3. The repeal of this proviso **will only be implemented in Grade 10 in 2018** as policy cannot be implemented retrospectively. Hence, from 2018 Grade 10 learners who opt for Accounting may combine this with either Mathematics or Mathematical Literacy.
4. Learners will be affected by the repeal of the proviso as follows:

2018	Grade 10	May combine Mathematics or Mathematical Literacy with Accounting
	Grade 11	<i>Must offer Mathematics with Accounting</i>
	Grade 12	May combine Mathematics or Mathematical Literacy with Accounting

2019	Grade 10	May combine Mathematics or Mathematical Literacy with Accounting
	Grade 11	May combine Mathematics or Mathematical Literacy with Accounting
	Grade 12	<i>Must offer Mathematics with Accounting</i>

5. The Western Cape Education Department is aware of the problem with the 2018 Grade 11 learners and is engaging with the Department of Basic Education on a possible concession.
6. Principals are kindly requested to bring this information to the attention of all current Grades 9 and 10 learners and teachers.

**SIGNED:** BK SCHREUDER  
**HEAD: EDUCATION**  
**DATE:** 2017-12-04



## basic education

Department:  
Basic Education  
REPUBLIC OF SOUTH AFRICA

Private Bag X895, Pretoria, 0001, Sol Plaatje House, 222 Struben Street, Pretoria, 0002, South Africa  
Tel.: (012) 357 3000, Fax: (012) 323 0601, [www.education.gov.za](http://www.education.gov.za)

Ref no: C-3640-24/11/2017  
Enquiries: Ms Florence Modipa  
Tel: 012 357-4101  
Email : [Modipa.f@dbe.gov.za](mailto:Modipa.f@dbe.gov.za)

**TO: HEADS OF PROVINCIAL EDUCATION DEPARTMENTS  
HEADS OF PROVINCIAL CURRICULUM SECTIONS  
HEADS OF PROVINCIAL EXAMINATION SECTIONS  
UNIVERSITIES SOUTH AFRICA  
SOUTH AFRICAN QUALIFICATIONS AUTHORITY  
UMALUSI  
INDEPENDENT EXAMINATION BOARD (IEB)  
SOUTH AFRICAN COMPREHENSIVE ASSESSMENT INSTITUTE (SACAI)  
INDEPENDENT SCHOOLS ASSOCIATION OF SOUTHERN AFRICA  
SCHOOL GOVERNING BODIES (SGB) ASSOCIATIONS  
NATIONAL TEACHER ORGANISATIONS**

### **CIRCULAR S13 OF 2017: REPEAL OF THE PROVISO RESTRICTING ACCOUNTING TO LEARNERS OFFERING MATHEMATICS ONLY**

1. In 2014, the Minister called for written submissions from stakeholder bodies and members of the public on the proposal to amend policy and regulation.
2. Among the proposals was the Proviso on the offering of Mathematics as a compulsory subject in combination with certain subjects (Economics, Physical Sciences, Life Sciences, Accounting, Business Studies and Geography).
3. The Minister **ONLY** approved the Proviso restricting Accounting to Mathematics and Physical Sciences. The Proviso was subsequently published through Government Notices 1160, 1161 and 1162 published in Government **Gazette 39435 of 20 November 2015**.
4. The Minister having observed the unintended consequences of this legislation, has **repealed** the **Proviso** restricting Accounting to learners offering Mathematics only, in accordance with the provisions of the Constitution and the National Education Policy Act, 1996 (NEPA) which give the Minister the power to rescind, revoke, amend or vary the rules, or regulations thereof.

5. The repeal of the proviso **will only be implemented in Grade 10 in 2018** as policy cannot be implemented retrospectively. Hence, from 2018 Grade 10 learners who opt for Accounting may combine this with either Mathematics or Mathematical Literacy.
6. You are kindly requested to bring the content of this **Circular** to the attention of all provincial and district officials, principals and teachers of both public and independent schools, and relevant stakeholders.



**MR/HM MWELI**  
**DIRECTOR-GENERAL**  
DATE: 24/11/2017