



dcs&tm

Department:
Community Safety & Transport Management
North West Provincial Government
REPUBLIC OF SOUTH AFRICA



Basic Accounting System (BAS) User Account Management Procedure Manual

1. GENERAL DEFINITIONS AND DATE OF COMMENCEMENT

1.1 General definitions

1.1.1 In this document, unless the context indicates otherwise, a word or expression to which a meaning has been given, has the same meaning, and -

"Accounting Officer" means the Director-General: Department of Public Safety & Liaison.

"Chief Financial Officer" means the employee designated in terms of Treasury Regulation 2.1.1

"Director" means the Director: ?

"Department" means the Provincial Department of a government department listed under Chapter 1 of the Public Service Act of 1994.

"Employee" means a person in the employ of the Department with access to BAS in relation to the duties listed on his/her work plan

"Supervisor" Supervisor of an employee, not lower than level 7

"System Controller" means an employee designated on the fixed establishment of the Department to manage and control the general functioning of the Basic Accounting System (BAS)

"Basic Accounting System" means a computerised system that account for financial and related transactions within the Department

1.2 Date of commencement

1.2.1 The departmental prescripts contained in the document takes effect from the date approved by the Deputy Director General.

2. BACKGROUND

2.1 The effectiveness of the overall control environment for the Basic Accounting System (BAS) depends on the way various controls are applied at the Department. Where control measures are not applied and there are weaknesses in the environment, the effectiveness of the overall control environment may be impaired and may lead to increased risks and audit costs.

2.2 It is therefore, necessary to ensure that measures are developed to ensure that all possible risks are addressed and controlled effectively.

3. DESIGNATION OF SYSTEM CONTROLLERS AND/OR SUB-SYSTEM CONTROLLERS

3.1 The Chief Financial Officer or his/her delegate shall designate a system controller and/or sub-system controller for the Basic Accounting System (BAS).

3.2 The system controller:

- a) Is responsible for the effective, efficient, economical and transparent use of the system under his/her control. Such responsibilities must form part of an incumbent's job description and performance agreement;
- b) must take into account all relevant financial considerations, including issues of priority, regularity and value for money, when system related proposals affecting the operations of the BAS system are considered, and when necessary, bring those considerations to the attention of the Chief Financial Officer or his/her delegate; and
- c) Inform the Chief Financial Officer or his/her delegate of any/proposed system changes once he/she becomes aware of such changes.

4. SEGREGATION OF DUTIES

4.1 The system controller is not allowed to perform any financial or related transactions unless approval is obtained to deviate from this instruction. The above include the capturing, pre-authorisation and authorisation of any financial or related transaction. Users may only obtain access to system functionality directly related to the performance of their day- day functions.

4.2 The system controller should ensure that access to incompatible functions is not allowed.

4.3 BAS System Controller

- The BAS controller is responsible for BAS related functions and queries respectively.

- She/he is responsible for registering all officials that need to use BAS.
- After the registration, a user identification is allocated to the user.
- Functions are allocated according to the duties of the user.
- In order to access the system, the user needs to utilise his/her user identification and password respectively.
- He/she is responsible for investigating problems experienced by users and logging fault requests with National Treasury for assistance in resolving the specific errors/requests.
- He/she is responsible for nominating users to attend BAS courses provided by National Treasury.
- Create and amend segment details on BAS.

5. CREATING NEW USER PROFILES

5.1.1 USER PROFILES

The system controller may only:

- a) Create user profiles subject to completion of the form (Annexure A, B and Annexure C)
- b) Allocate functions to a user subject to the completion of the form (Annexure A).

This form clearly states particulars of the specific user:

- i) Name and designation,
- ii) Persal number,
- iii) Group that the user is to be placed in,
- iv) The functions that the user requires and functional areas where access are needed, and
- v) Activation date.

5.1.2 USER NAMING CONVENTION

The system controller may only:

- a) Create a user id subject to completion of the form (Annexure A, B, C, D & E)
- b) All BAS user id's should start with the abbreviation (HTR) used by National Treasury to identify the database of the department and followed by each registered user's persal number. e.g **HTR90852559**

- 5.2 The system controller must review all such requests and if he/she is satisfied that the user profile can be created, create the user profile and inform the user telephonically or via e-mail once the user profile has been created.

- 5.3 The system controller must ensure that requests for the creation of a user profile must be approved by at least the rank of **Assistant Director**.
- 5.4 The system controller must file all documentation appropriately.
- 5.5 The system controller can have more than one user id, to allow him/her to assist with the day to day functions of the Department.

6. AMENDING USER PROFILES

- 6.1 The system controller may only:
- a) Amend user profiles subject to completion of form (Annexure A);
 - b) Allocate functions to a user subject to completion of form (Annexure A).
This form clearly states particulars of the specific user:
 - i) Name and designation,
 - ii) Reasons for amendment,
 - iii) Group that the user is to be placed in,
 - iv) The functions that the user requires and functional areas access are needed, and
 - v) Effective date.
- 6.2 The system controller must review all such requests and if he/she is satisfied that the user profile can be amended, amend the user profile and inform the user once the user profile has been amended.
- 6.3 The system controller must file all documentation appropriately.

7. REMOVAL OF USER PROFILES WHEN A USER RESIGNS OR IS TRANSFERRED.

- 7.1 The relevant supervisor shall immediately when he/she becomes aware of an employee's intention to resign or impending transfer, inform and instruct the system controller in writing by completing the form (Annexure A) to remove the employee's user profile from the Basic Accounting System (BAS).
- 7.2 The system controller must ensure that user profiles are removed on a timely basis when an employee resigns or is transferred. Such a deletion must be effected on the date the employee resigns or is transferred or immediately when the system controller becomes/or is made aware of an employee's transfer or resignation.

- 7.3 The system controller must file all documentation appropriately.
- 7.4 The system controller must ensure that all outstanding transactions have been executed before the user profile is removed from the system (BAS).

8. SUSPENSION OF INACTIVE USER PROFILES

- 8.1 Depending on the sensitivity of the access granted to a user, the system controller must deactivate user profiles inactive for a period of three months after consultation with the relevant supervisor. Proof of such consultation/communication must be kept / documented. If no feedback is received and the System Controller views the inactivity of the user id as a risk, he/she can for security purposes unilaterally remove the user id from BAS. Proof and reason for this type of removal must be kept/documentated (Use the user activity download report on quarterly basis)

9. VERIFICATION OF THE VALIDITY OF SYSTEM-LEVEL ACCESS GRANTED TO USERS

- 9.1 The system controller must perform periodic checks at the beginning of April of each year to confirm that a user's current access is commensurate with their job responsibilities. Where any discrepancies are detected, the system controller must ensure that the discrepancies are corrected on the Basic Accounting System. The system controller will request users to complete the verification document (Annexure E) which will be signed by both the user as well as his/her Assistant Director or higher. Where documents are not received by the due date as indicated on the request, the System Controller will de-activate the user id and do a final follow-up on the outstanding documentation. If no feedback is received, the system controller can for security purposes unilaterally remove the user id from BAS. Proof and reason for this type of removal must be kept/ documented.

10. ACTIVITY LOGS AND USER ACCOUNT REVIEW

- 10.1 The system controller must where possible review user profiles to ascertain that the users are still employed within the Department. Verification will be done against PERSAL to ensure that only current employees are on BAS and or by analysing the periodic checks received back from the users.

- 10.2 The system controller shall report all areas of concern to the Chief Financial Officer or his/her delegate.

11. SYSTEM CONTROLLER ACTIVITIES

- 11.1 An independent user shall on a monthly basis review the activity logs of the system controller. The activity logs will be signed and kept as evidence of review.

12. USER IDENTIFICATION AND PASSWORD CONTROL

- 12.1 A user may not make available his/her user identification and password to any other employee/person and he/she must ensure that his/her user identification and password does not become known to any employee/person.

- 12.2 Should a user suspect that his/her user identification and password has become known to an employee/person, he/she must immediately where possible reset his/her own password or alternatively request the system controller to reset his/her password.

- 12.3 A system controller may only reset a password on written instruction (Annexure A) from the user concerned. The user must clearly state the reasons for such an instruction and the request must be approved by his/her supervisor.

13. CODE STRUCTURES AND RELATED MATTERS

- 13.1 The relevant user shall immediately when he/she becomes aware of a need to activate, amend or remove a code on the Basic Accounting System's code structure, inform and request the system controller in writing to effect changes to the relevant code structure.

- 13.2 The system controller must:

- a) effect changes pertaining to the responsibility, objective and project codes only on instruction from the sub-directorate Budgets via written request or e-mail;
- b) effect changes pertaining to activations/ deactivations of items on written request (e-mail acceptable) from users;
- c) ensure that changes to code structures are effected on a timely basis; and
- c) inform all role-players of such activation, amendment or removal of a code on the Basic Accounting System's code structure.

14. COMPLIANCE

- 14.1 The BAS System Controller, supervisors and users of BAS must comply with the instructions and guidelines contained in this document.
- 14.2 An employee should consult with his/her supervisor if he/she is uncertain how to deal with an issue/situation. The supervisor should seek further guidance from the controller where necessary.

15. CREATING AWARENESS

- 15.1 It is the responsibility of the system controller to ensure that users of the system are made aware of all system amendments i.e. function updates, new functions and receive training via the National and Provincial Treasury training facility.
- 15.2 It is also the responsibility of the system controller to ensure that users are informed of any changes applied to the system, which can affect their work processes.

16. DISCIPLINARY ACTIONS

- 16.1 Where system controllers, sub-system controllers and/or users are found to have infringed on the requirements of this procedure manual, disciplinary action should be considered in accordance with the Department's Disciplinary Code.
- 16.2 The Chief Financial Officer or his/her delegate must ensure that disciplinary action is taken within a reasonable period after an incident has been reported.

17. REVISION AND MAINTENANCE OF THE USER ACCOUNT MANAGEMENT PROCEDURE DOCUMENT

- 17.1 In order to ensure its applicability, the system controller must review this document on an annual basis.

18. APPROVAL

- 18.1 The Basic Accounting System (BAS) User Account Management Procedure Manual will be updated, as the need exists to ensure that additional standards and procedures are documented.
- 18.2 The approved document will be distributed to all system users and placed on the Departmental Intranet for access.
- 18.3 The document will be approved by the Head of Department on behalf of the Department of Community Safety & Transport Management.



**Head of Department
Ms. Bothale Mofokeng**

25/1/18

Date



dcs&tm

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REPUBLIC OF SOUTH AFRICA

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BAS SECURITY AMENDMENT FORM

A. DETAILS OF REQUESTING OFFICIAL:

SURNAME _____ DATE _____
 NAME/S _____ SECTION _____
 USER ID _____ TEL. NO. _____
 PERSAL NO. _____ E-MAIL ADDRESS _____
 SIGNATURE _____ REGION _____

I HAVE RECEIVED AND READ THE BAS USER ACCOUNT MANAGEMENT POLICY

B. REQUEST FOR CHANGES ON BAS:

RESET BAS PASSWORD WORKFLOW CHANGES DE-ACTIVATE USER ID REVOKE FUNCTIONS ACTIVATE USER ID

DESCRIPTION: (PLEASE PROVIDE ALL RELEVANT INFORMATION WITH REGARDS TO THE REQUEST)

USER LEVEL: CAPTURER SUPERVISOR POC USER BUDGET CONTROLLER

FUNCTIONAL AREAS: PERIOD OPEN & CLOSING RECEIPTS DEBT JOURNALS BUDGET
 DISBURSEMENTS BANK SERVICES ALLOCATIONS ENTITIES
 CONVERSION PAYMENTS INTERFACES FINANCIAL REPORTING

DETAILED EXPLANATION:

C. REQUEST FOR CHANGES ON SEGMENT DETAIL: (Attach Supporting Documents)

CREATE AMEND DELETE
 RESPONSIBILITY NON POSTING LEVEL POSTING LEVEL
 FUND
 OBJECTIVE
 PROJECT
 ASSETS
 REGIONAL IDENTIFIER
 ITEM PAYMENT RECEIPT

**PLEASE NOTE: YOUR USERID'S AND
 PASSWORDS ARE STRICTLY CONFIDENTIAL!
 PER THE BAS USER ACCOUNT MANAGEMENT
 POLICY. YOU ARE NOT ALLOWED TO GIVE
 THEM TO ANYBODY ELSE. YOU ARE
 RESPONSIBLE FOR EVERY TRANSACTION
 WHICH TAKES PLACE UNDER YOUR USERID!!!!**

SPECIFY THE STRUCTURE / DESCRIPTION:

D. SYSTEM RELATED REQUESTS:

CAPTURE PRINTER (SPECIFY) FAULTY REPORTS (ATTACH SCREEN DUMP / SPECIFY FAULT MESSAGE) OTHER (PROVIDE FULL DETAIL)

E: PROGRAM DIRECTOR APPROVAL

Surname & Initials	
Persal number	
Direct Tel number	
Date	
Signature	

FOR SYSCON USE ONLY

Surname & Initials	
Reference number	
Feedback given	
Date	
Signature	



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Application for a new BAS User ID



Annexure B		APPLICATION FOR NEW BAS USER ID PAGE:01	
PERSAL number	Applicant ID Number		
Section			
Capturer/Authoriser	Region		
Name	Surname		
Telephone	e-mail		
Group Description	WF Description		
Applicant Signature			
Manager Name	Manager Telephone		
e-mail	Manager ID Number		
Signature Manager	Date		
For SYSCON Use Only			
Approved by:	Designation:		
Signature:	Date:		
User ID Allocated:	Call references:		

BASIC ACCOUNTING SYSTEM (BAS) SECURITY CONTROL

1. The Basic Accounting System is an online system that needs to be controlled effectively to ensure that no unauthorized entry or fraudulent transaction takes place. Due to the sensitive nature of BAS and the number of users registered to use the system, it is necessary to include various security features to prevent misuse of the system.

2. The goal of computer security is to institute controls that preserve secrecy, integrity and availability of information. Controls of BAS are accomplished by means of:
 - Individual User Id's for every official operating the system;
 - self-chosen passwords that expire after a predetermined period of 30 or 15 days;
 - limitation in functions allocated;
 - limited number of logon attempts; and
 - all transactions have an audit trail indicating the user Ids of operators.

3. Apart from system security features, each individual operating the system needs to take personal precautions to avoid unauthorized access to and misuse of the system. The responsibility for any transactions on BAS will lie with each individual who captures and authorizes that particular transaction. To ensure the above, care must be taken to adhere to the controls instituted and whilst logged onto BAS, the following precautions are to be followed:
 - **Do not** reveal your password to anyone else;
 - **never** leave your computer unattended even for just a second, whilst logged onto the system(BAS);
 - when you need to **leave** your computer, close down the system first;
 - if you need help with any function or transaction on BAS, **do not trust anybody** to operate your computer without you observing all the time;
 - make sure that you take **all possible other precautions** to avoid unauthorized access to your computer whilst logged onto the system; and
 - **regularly change** your password. Passwords may be changed at any time, especially when it is expected that someone else knows your password.

4. **I hereby confirm that I have read the contents of the form and understand what is expected from me as a user of the system.**

User signature

Date

Print name and surname

Personal number of user

I _____ (supervisor) discussed and explained the content of this form to the employee:

Supervisor Signature

Date

Confidentiality Agreement pertaining to the Basic Accounting System
(BAS)
(Declaration of secrecy)

I, (full name), persal number:
.....

solemnly declare that;

1. I have taken note of the provisions of the Protection of Information Act (Act 84 of 1982) and in particular of the provisions of section 4 of the Act;
2. I understand that I shall be guilty of an offence if I reveal any information which I have at my disposal by virtue of my office and concerning which I know or should reasonably know that the security or other interests of the Republic require that it be kept secret from any person other than a person
 - to whom I may lawfully reveal it;
 - or to whom it is my duty to reveal it in the interests of the Republic;
 - or to whom I am authorised by the Head of the Department or by an officer authorised by him to reveal it;
3. I understand that the said provisions and instructions shall apply not only during my term of office but also after the termination of my services with the Department; and
4. I am fully aware of the serious consequences that may follow any breach or contravention of the said provisions and instructions. .

(Signature)

(Date)

I _____ (supervisor) discussed and explained the content of this form to the employee:

Supervisor Signature

Date

BAS USER ACCESS VERIFICATION 2017-2018

Annexure E



User ID
 PERSAL no
 Surname
 First Names
 ID no
 Rank
 Section
 Office no
 Tel no.
 E-mail address
 Region (regional office)

The user must have access to the following functional area/s	
Functional Area	Capturer / authoriser
Bank Reconciliation	
Creditor Cycle (Commitments)	
Creditor Cycle (Payments)	
Disbursements	
Entity Maintenance	
Journal entry Processing	
Period opening and closing	
Receipts	
PERSAL Cheque Mapping	
Debt	
Budget Maintenance	
Interfaces (Bank, Persal, etc.)	
Reporting Only (reports)	

CONFIRMATION OF INFORMATION PROVIDED

By signing this document, you confirm that the functions are correct and that they are directly related to your day-to-day activities.

User signature Initials and Surname Rank Date

I hereby certify that the employee linked to the user id mentioned above, is employed in the Department and utilises the Basic Accounting System. By signing this document, you as the supervisor (at least the rank of Assistant Director) confirm that the functions are correct and that they are directly related to the day-to-day activities of the user.

Signature (Head of Section: ASD) Initials and Surname Rank Date

OFFICE USE ONLY - SYSTEM CONTROLLER: DCS&TM

The user detail was checked against the current information on the Basic Accounting System and is correct.

User signature Initials and Surname Date Rank