

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial statements. This includes not only sales and purchases but also expenses, income, and any other financial activity.

The second part of the document provides a detailed breakdown of the accounting cycle. It outlines the ten steps involved in the process, from identifying the accounting entity to preparing financial statements. Each step is explained in detail, with examples provided to illustrate the concepts.

The third part of the document discusses the various types of accounts used in accounting. It categorizes accounts into assets, liabilities, equity, revenue, and expense accounts. It also explains how these accounts are used to record and summarize financial transactions.

The fourth part of the document discusses the importance of the accounting equation. It explains that the accounting equation, which states that assets equal liabilities plus equity, is a fundamental principle of accounting. It also discusses how this equation is used to verify the accuracy of the accounting records.

The fifth part of the document discusses the various methods used to record transactions. It compares the double-entry system, which is the most commonly used method, with other methods such as the single-entry system. It also discusses the advantages and disadvantages of each method.

The sixth part of the document discusses the various types of journals used in accounting. It explains that journals are used to record transactions in chronological order. It also discusses the different types of journals, such as the general journal, the sales journal, and the purchases journal.

The seventh part of the document discusses the various types of ledgers used in accounting. It explains that ledgers are used to summarize the transactions recorded in the journals. It also discusses the different types of ledgers, such as the general ledger, the sales ledger, and the purchases ledger.

The eighth part of the document discusses the various types of financial statements used in accounting. It explains that financial statements are used to provide a summary of the financial performance of a business. It also discusses the different types of financial statements, such as the balance sheet, the income statement, and the cash flow statement.

The ninth part of the document discusses the various types of errors that can occur in accounting. It explains that errors can be caused by a variety of factors, such as human error or mistakes in the accounting process. It also discusses the various methods used to identify and correct these errors.

The tenth part of the document discusses the various types of adjustments that are required in accounting. It explains that adjustments are necessary to ensure that the financial statements are accurate and reflect the true financial position of the business. It also discusses the different types of adjustments, such as accruals and deferrals.

Commission à l'annexe 1, Bâtiment de la Coopération avec le Monde Islamique, en présence des Soumissionnaires ou de leurs représentants dûment mandatés.

6. Critères d'évaluation des offres

A- Principaux Critères éliminatoires

- Non production dans un délai de 48h d'une pièce administrative jugée non-conforme ou absente ;
- Absence de la caution de soumission ;
- Absence de déclaration signée sur l'honneur de non abandon de chantier au cours des trois (03) dernières années ;
- Fausse déclaration ou pièce falsifiée ;
- Omission dans le bordereau des prix d'un prix unitaire quantifié ;
- Omission d'un sous-détail des prix unitaires ;
- Non cohérence entre le sous-détail des prix unitaires et le bordereau des prix unitaires ;
- Note Technique inférieure à 70%.

Ampliations :

- MINMAP
- ARMP (pour publication)
- CMSPM/MINEPAT
- ARCHIVES
- AFFICHIAGE

Le Ministre de l'Economie, de la Planification et de
l'Aménagement du Territoire.



