

INFORME MENSUAL DE ACTIVIDADES

Guatemala, 28 de noviembre de 2025

Lic. Ernesto Salvador Flores Jerez
Director General
Dirección General de Desarrollo Cultural
Ministerio de Cultura y Deportes
Su despacho.

Estimado señor Director General

Tengo el agrado de dirigirme a usted, para presentarle mi informe MENSUAL de actividades siendo el siguiente:

Nombre completo del Contratista:	Mario Roberto Melgar	CUI:	2186 67426 0101
Número de contrato:	029-443-2025-DGDC-MCD	Acuerdo Ministerial:	959-2025
Servicios (Técnicos o Profesionales):	Técnicos	Nit del Contratista:	15975282
Número de Factura:	1051283392	Serie:	AEFC8589
Honorarios Mensuales:	Q5,000.00	Período del Informe:	Mes de noviembre de 2025
Monto Total del Contrato	Q15,000.00	Plazo del Contrato:	01/10/2025 al 31/12/2025

Dirección de Participación Ciudadana

Unidad Administrativa donde presta los servicios:

Objetivos del Contrato: "El CONTRATISTA" se compromete a prestar sus Servicios Técnicos para la Dirección de Participación Ciudadana de la Dirección General de Desarrollo Cultural del Ministerio de Cultura y Deportes, con dedicación, diligencia y con arreglo a los principios de la ética y probidad, en la prestación de Servicios, que se describen a continuación, sin ser estas limitativas, sino únicamente enunciativas. (según Cláusula de contrato: TERCERA).

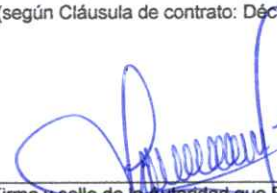
Desarrollo Ordenado de Actividades:

- Apoyé en la organización de los insumos requeridos en los cursos de escultura, dibujo y pintura que se realizan a través del Programa de Desarrollo Cultural y Artístico en el Parque de la Paz "Carlos 'El Pescadito' Ruiz".
- Apoyé a los instructores de los cursos de escultura, dibujo y pintura en el desarrollo de los talleres, capacitaciones y cursos específicos del Programa de Desarrollo Cultural y Artístico en el Parque de la Paz "Carlos 'El Pescadito' Ruiz".
- Apoyé en el ejercicio de registro de participantes, toma de fotografías, realización de acciones para la promoción de la disciplina de canto, de acuerdo a la planificación del Programa de Desarrollo Cultural y Artístico en el Parque de la Paz "Carlos 'El Pescadito' Ruiz".
- Apoyé en la organización y resguardo de archivos generados del Programa de Desarrollo Cultural y Artístico en el Parque de la Paz "Carlos 'El Pescadito' Ruiz".

Mario Roberto Melgar
Nombre Completo del Contratista


Firma de Contratista

Licda. Karen Vanessa Contreras Chinchilla
Nombre de la Autoridad que Evalúa los Servicios
(según Cláusula de contrato: Décima Primera)


Firma y sello de la Autoridad que Evalúa los Servicios
(según Cláusula de contrato: Décima Primera)
Licda. Karen Vanessa Contreras Chinchilla
Directora de Participación Ciudadana
Dirección General de Desarrollo Cultural
MINISTERIO DE CULTURA Y DEPORTES



1. 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 data. This includes not only sales and purchases but also expenses and income.

2. The second part of the document provides a detailed breakdown of the accounting process. It outlines the steps from recording transactions to the final preparation of financial statements. This section includes a flowchart that illustrates the sequence of events, from initial recording to the final audit and reporting.

3. The third part of the document discusses the role of the accountant in the business. It highlights the importance of the accountant as a trusted advisor who provides valuable insights into the company's financial health. This section also covers the ethical responsibilities of the accountant, emphasizing the need for honesty and transparency in all financial reporting.

4. The fourth part of the document discusses the various methods used to record transactions. It compares different accounting systems, such as double-entry bookkeeping and single-entry bookkeeping, and explains the advantages and disadvantages of each. This section also includes a comparison of manual and computerized accounting systems.

5. The fifth part of the document discusses the importance of internal controls in the accounting process. It explains how internal controls help to prevent errors and fraud, and how they ensure the accuracy and reliability of the financial data. This section includes a list of common internal control procedures and a discussion of how they should be implemented.

6. The sixth part of the document discusses the role of the auditor in the accounting process. It explains how the auditor provides an independent opinion on the financial statements, and how this opinion is used by investors and other stakeholders to make informed decisions. This section also includes a discussion of the different types of audits and the standards that govern them.

7. The seventh part of the document discusses the importance of financial statements in the business. It explains how these statements provide a snapshot of the company's financial position at a given time, and how they are used by management and other stakeholders to make strategic decisions. This section includes a discussion of the different types of financial statements and the information they contain.

8. The eighth part of the document discusses the role of the accountant in the business. It highlights the importance of the accountant as a trusted advisor who provides valuable insights into the company's financial health. This section also covers the ethical responsibilities of the accountant, emphasizing the need for honesty and transparency in all financial reporting.

9. The ninth part of the document discusses the various methods used to record transactions. It compares different accounting systems, such as double-entry bookkeeping and single-entry bookkeeping, and explains the advantages and disadvantages of each. This section also includes a comparison of manual and computerized accounting systems.

10. The tenth part of the document discusses the importance of internal controls in the accounting process. It explains how internal controls help to prevent errors and fraud, and how they ensure the accuracy and reliability of the financial data. This section includes a list of common internal control procedures and a discussion of how they should be implemented.