

PHOENIX INITIATIVE COLOMBIA

PROJECT REPORT · PUBLIC VERSION

Alianza France-Colombia

July 2025 to October 2026 · Programme closed

For donors and partners: aggregate figures, no personal data.

FUNDS SPENT

244,019,116.26 COP

45,658.51 EUR

Transparency: every expense and its supporting evidence are detailed in the annexed budget.

REFERENCE	INF-ALIANZA-v1
VERSION	1
EVENT CLOSE-OUT	September 2026
ISSUING ENTITY	FUNDACION PHOENIX INICIATIVE · NIT 901899379-2

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Report sheet

Issue	Report issued on 31 October 2026, version 1, ex post documentary consolidation
Identifier	INF-ALIANZA-v1
Version	1. The programme financial report (version 2 of 30 October 2026, annexed to the complete version) is kept unchanged; this report completes it.
Date	31 October 2026
Issuing entity	FUNDACION PHOENIX INICIATIVE, NIT 901899379-2, registration S0715224, Rivera (Huila). A single issuing entity.
Project	Alianza: France-Colombia immersion and mobility (code ALIANZA)
Period	July 2025 to October 2026
Status	Programme closed: Phoenix decided not to renew it in view of the legal limits found in 2026.
Place	Craft host companies in France (Hautes-Pyrénées and Occitanie); participants from several regions of Colombia
Planned budget	No annual budget approved before the programme: not documented at the date of issue
Actual spending	244,019,116.26 COP and 45,658.51 EUR (currencies never added)
Variance	Cannot be calculated without a prior budget
Source of figures	Database of the Fundación's projects (BASE_PROYECTOS.xlsx, 31 October 2026): ALIANZA sheet, Gastos, Salidas and Cuadre tabs. Reconciliation difference: zero.
Supporting documents register	Section 10. The documents are in the complete version, reserved for the accountant and the tax administration.
Image permissions register	Cover and two trade illustration photos (shaping croissants, laminated dough), taken in Pau (France) on 30/04/2025 during a training session before the Viennoiserie World Cup; they show neither programme participants nor minors. No photo of the participants is published.
Currency	Colombian pesos (COP) for the Fundación's reimbursements; euros (EUR) for tickets, insurance and the reimbursements paid by the French association
Document status	For review by the accountant and signature by the legal representative. Not sent, not published.

Metadata required by the Phoenix framework for every official report: identifier, version, planned budget, actual and variance, register of supporting documents and image permissions.

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Executive summary

Be the change you want to see in the world.

15
participants identified
Phoenix members, plus 1 with an undocumented link

11
signed internship agreements
for 10 participants

244,019,116.26 COP
reimbursements and levies
paid to Colombian accounts

45,658.51 EUR
paid in euros
tickets, insurance and French association reimbursements

What it was. A young immersion and mobility programme between France and Colombia, launched in good faith in 2025 with a professional integration goal. It was aimed at young people retraining or returning to work, members of the Phoenix teams and volunteers in its community and territorial actions, selected by the Fundación. The planned path had two stages: a first immersion and observation experience in France, to get to know the area and submit a long-stay visa application to the French embassy; then, once the visa was obtained, an employment or apprenticeship contract. Between July 2025 and October 2026, 15 identified participants travelled to France or were reimbursed.

What it cost. The participants' costs were covered by the Colombian foundation (reimbursements to Colombian accounts: 244,019,116.26 COP, including the financial transactions levy) and by the French association (reimbursements of advanced costs). In euros, 45,658.51 EUR were paid: tickets, insurance and those reimbursements. Pesos and euros are never added together.

What happened. In some host companies, the programme initially took the form of internship agreements: 11 agreements for 10 participants. In 2026, the French labour inspectorate found that, for some participants, the activity went beyond an internship and amounted to employment. The legal representative acknowledged that the framework rested on an incorrect legal assessment. The internships were stopped and some participants were hired under employment contracts in France.

Results and decision. According to the documents, 1 participant obtained a long-stay visa with an employment contract, and 1 obtained a work authorisation and a permanent contract, with the visa refused and under appeal. The form of the first stage did not suit the French framework: Phoenix decided not to renew the programme in that form.

Level of evidence. 207,995,000 COP of reimbursements have a written request, without an expense statement; 35,041,234.06 COP are declared by the legal representative; 982,882.20 COP (levies) are supported.

Planned, done, result, evidence and next step are distinguished in section 7.

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Origin and traceability of funds

This section is the same in every report of the Foundation. It first states where the money for this project came from, then how all the contributions received from the French association were used, project by project, down to the account balance.

The resources for this project mainly come from contributions transferred by Fondation Phoenix Initiative France (a French association under the 1901 law, a separate legal entity) to Fundación Phoenix Iniciative, out of the donations that association received. Of the 244,019,116.26 COP spent, 244,019,116.26 COP was paid from the Foundation's account that receives those contributions.

Expenses paid directly by other entities or individuals, on behalf of the Foundation:

- **FONDATION PHOENIX INITIATIVE FRANCE** : 27,752.98 EUR. The French association's own funds: reimbursements of advanced costs to participants, tickets and insurance.
- **French company (sponsorship)** : 17,905.53 EUR. Sponsorship by a French company (agreement of 01/12/2024, document DA-05): tickets paid in France, mostly with its corporate American Express card.

In addition, the French association paid expenses of this project directly for 27,752.98 EUR (in-kind contribution, not transferred to the Foundation).

Date	Alianza transaction	EUR sent	COP credited	COP used by this project
13/06/2025	00393962	5,000 EUR	23,820,165 COP	1,300,000 COP *estimate*
18/07/2025	00407558	3,000 EUR	13,660,258.75 COP	5,117,983.55 COP *estimate*
05/08/2025	00414508	8,000 EUR	37,566,508 COP	31,184,516.45 COP *estimate*
05/09/2025	00425139	9,000 EUR	41,421,037.50 COP	150,410 COP *estimate*
09/01/2026	00471005	9,000 EUR	38,514,177 COP	38,514,177 COP *estimate*
23/01/2026	00475606	9,500 EUR	40,112,786.70 COP	40,112,786.70 COP *estimate*
04/02/2026	00480208	7,000 EUR	29,826,342 COP	29,826,342 COP *estimate*
24/02/2026	00486459	9,000 EUR	38,921,148 COP	33,942,905.19 COP *estimate*
27/02/2026	00489047	6,500 EUR	28,623,244.65 COP	21,081,487.46 COP *estimate*
05/03/2026	00490446	7,000 EUR	30,300,802 COP	20,119,127 COP *estimate*
20/03/2026	00496383	9,400 EUR	39,458,687.38 COP	21,820,985.54 COP *estimate*
04/09/2026	00570370	20,000 EUR	72,442,684.80 COP	831,576.11 COP *estimate*
31/12/2025	Fund financial income	not applicable	229,938.82 COP	16,819.26 COP *estimate*
Total				**244,019,116.26 COP**

Each transfer is assigned to expenses in the order the money arrived (first in, first out): the usage column is an estimate. EUR and COP are not added together: the peso amount is the one credited to the account after the currency sale.

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Consolidated use of the contributions received

RESOURCES RECEIVED IN THE FOUNDATION'S ACCOUNT (ALIANZA)

Item	EUR	COP
Contributions transferred by Fondation Phoenix Initiative France (18 transfers)	158,900 EUR	660,570,306.68 COP
Fund financial income	not applicable	229,938.82 COP
Other account credits (MU-06 certificate): 2026 Fund returns and foreign-exchange sale commissions, reconciled with the Alianza statements	not applicable	2,280,760.58 COP
Total received according to the MU-06 certificate		**663,081,006.08 COP**
Exchange-rate rounding on currency sales		0.70 COP

USE OF THOSE RESOURCES BY PROJECT AND EVIDENCE LEVEL (COP)

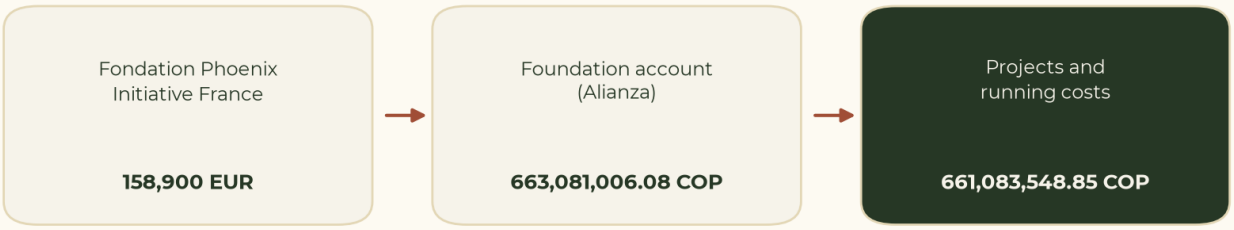
Project	Supported	Probable	Reconstructed	Estimated	Declared	Total COP
Christmas 2024	0	0	0	0	0	**0**
Phoenix Week 2025	0	0	0	0	0	**0**
Vannes 2025	9,892.46	2,427,796.24	6,991,952	160,000	0	**9,589,640.70**
Phoenix Week 2026	13,204,644.87	14,110,000	21,000,547.86	18,134,000	6,376,563.25	**72,825,755.98**
Bajo Calima refuge	58,137.69	0	3,551,924	7,244,806	2,203,270	**13,058,137.69**
Cocoa reforestation	0	0	0	0	0	**0**
Alianza (this project)	982,882.20	207,995,000	0	0	35,041,234.06	**244,019,116.26**
Book	21,084,743.72	0	0	0	0	**21,084,743.72**
Phoenix Territory	154,724,744.96	12,945,000	2,665,600	680,000	16,000,000	**187,015,344.96**
Vannes 2027	0	0	0	0	0	**0**
Running costs	39,559,300.39	33,845,450	149,900	20,000	39,916,159.15	**113,490,809.54**
Total used	**229,624,346.29**	**271,323,246.24**	**34,359,923.86**	**26,238,806**	**99,537,226.46**	**661,083,548.85**
Account balance on 9 October 2026						1,997,457.93 COP
Check: received + rounding - used - balance						**0 COP**

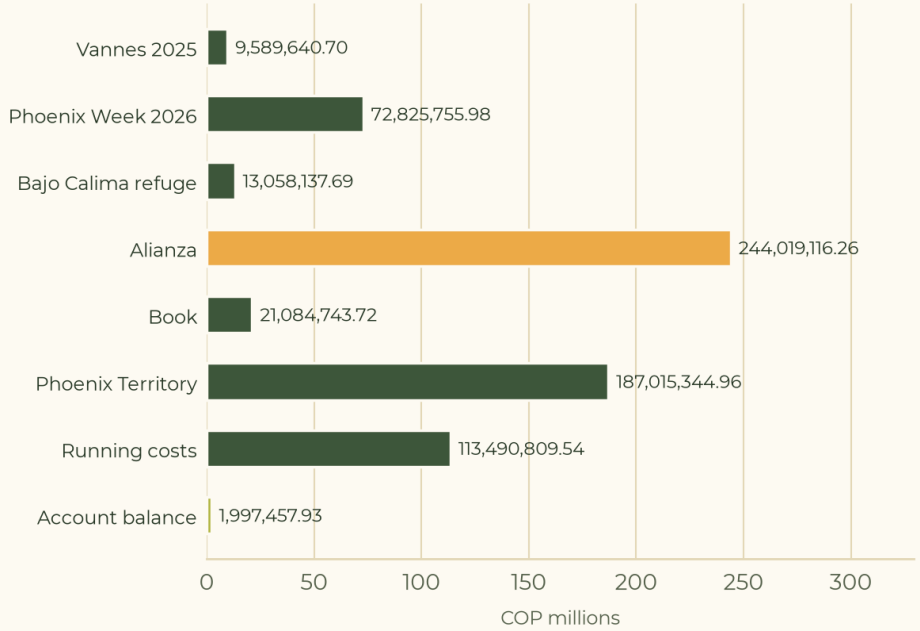
Direct payments by the French association (in-kind, not transferred; EUR)	EUR
Vannes 2025	6,058.14 EUR
Alianza	27,752.98 EUR
Book	7,194.38 EUR
Total	**41,005.50 EUR**

Fondation Phoenix Initiative France and Fundación Phoenix Iniciative are two separate legal entities. COP and EUR are never added together. Projects that did not use the account ("-") were paid directly by other entities: see each report.

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From the contribution in France to each project





The consolidated table above shows the same data.

Context

Public framework for youth mobility between France and Colombia, as of 31 October 2026. Each data point carries its source in a note.

- France and Colombia signed a Working Holiday agreement in 2015 that each year allows 400 young Colombians aged 18 to 30 to live in France for one year, with the right to work on an ancillary basis.[1]
- In France, an internship requires an agreement with an educational institution and cannot replace a job; beyond two months it gives the right to a minimum allowance of 4.50 euros per hour in 2026. Any hiring requires a prior declaration to the social security bodies.[2]
- SENA runs an active international mobility policy: in 2025 it mobilised 504 people, and in the fourth quarter 22 apprentices, including some from Huila, made a one-month technical visit to French agricultural high schools.[3]
- The Fundación's Alianza has no agreement, recognition or certification from SENA, and this report does not present it as such.[4]

Sources

1. Embassy of France in Colombia, Working Holiday programme co.diplomatie.gouv.fr/fr/vvt ; Légifrance, Decree no. 2015-1632 of 10/12/2015 publishing the agreement signed in Bogotá on 25/06/2015. legifrance.gouv.fr
2. Ministry of Higher Education, Etudiant.gouv, frequently asked questions on internships, 30/06/2025 etudiant.gouv.fr/fr/faq-stages-le-point-sur-vos-droits-589 ; French Labour Code, article L. 1221-10 (prior declaration of hiring). legifrance.gouv.fr
3. SENA, news item of 16/01/2026 on international cooperation in 2025 sena.edu.co/es-co/Noticias/Paginas/noticia.aspx?IdNoticia=8967 ; SENA, quarterly international relations bulletin, fourth quarter of 2025. sena.edu.co
4. Search of 31/10/2026 in SENA's public sources and the Fundación's archives: no signed agreement found.

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1. Introduction

This report covers the Alianza programme of FUNDACION PHOENIX INICIATIVE, from July 2025 to October 2026: what it set out to do, what was done, what the French labour inspectorate found and the decision not to renew it. It is faithful to the documents in the file.

It follows the official index of the Phoenix network's reports (14 points) and completes it with what the main reporting frameworks require: executive summary, sourced context, theory of change, beneficiaries on three levels, indicators, OECD DAC criteria, traceability of funds, risks, compliance with the Special Tax Regime and a declaration of conformity.

We wrote it with four words in mind: transparency, justification, common sense and goodwill. Every figure comes from the Fundación's projects database and carries its level of evidence. What we do not know, we say.

This public version is intended for donors and partners: it presents aggregate figures, with no names of people or companies.

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2. Context and rationale

The Fundación wanted to open, for young people retraining or returning to work, members of the Phoenix teams and volunteers in its community actions, a legal path to skilled employment in craft trades that France passes on with high standards: bread and pastry making. The path went through an immersion, a long-stay visa application and then an employment or apprenticeship contract.

Why the Fundación. The Fundación was born of a link between France and Colombia, and its mission includes training the people of the territory. The programme was young and was being built step by step.

What was missing. A prior legal analysis of each mobility in France. This gap explains what is set out in section 6.6.

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3. Objectives and beneficiaries

3.1 Objectives

- **General:** support young Phoenix members towards legal professional integration in craft trades in France.
- **Stage 1:** an immersion and observation in France, to get to know the area and prepare a long-stay visa application.
- **Stage 2:** once the visa was obtained, an employment or apprenticeship contract.
- **Specific 1:** cover the operating costs of their travel and stay.
- **Specific 2:** build partnerships with training institutions in Colombia and France.

3.2 Theory of change

From activity to impact. Activities and outputs are proven by tickets, agreements and statements. Effects and impact were not measured, and the legal assumption did not hold in every case.

ACTIVITIES
- Selection of participants by the Fundación (file, interviews, references)
- Immersion in host companies in France
- Tickets, travel insurance and reimbursements of advanced costs by the French association
- Reimbursement in pesos of operating costs (transport, meals, lodging)
- Contacts with training institutions in Colombia and France

→

OUTPUTS
- 15 participants identified
- 11 internship agreements signed for 10 participants
- 4 host companies

→

OUTCOMES
- Applications for long-stay visas and work authorisations
- According to the documents: 1 long-stay visa with a contract; 1 work authorisation and permanent contract, visa under appeal
- Links between French companies and the Fundación

→

IMPACT
- Legal, skilled jobs for young people from Colombia

Assumption: a suitable legal framework for each mobility. This assumption did not hold in every case (section 6.6) and the programme was closed. Effects and impact were not measured.

3.3 Beneficiaries and impacts

Beneficiaries are presented on three levels that are never added together. The Sustainable Development Goals (SDGs) are cited as a contribution, not as a measured result.

Direct beneficiaries

People who took part or received something, counted in a document.

Group	Number	Method	Source	Status	SDG
Participants with an internship agreement distinct people in the 11 signed agreements in the folder	10	count of the agreements; the full programme count (section 4) gives 15 participants, including the team members	signed agreements; Gastos sheet; French association 2025 general ledger	verified	contributes to SDG 4, SDG 8

Group	Number	Method	Source	Status	SDG
Phoenix team members in the programme reimbursements or tickets; not added to the participants with an agreement	**3**	statement of the legal representative of 31/10/2026	statement; Gastos sheet	declarado	contributes to SDG 8

Indirect beneficiaries

People reached as a knock-on effect; estimated with a public method. Never added to the direct level.

Group	Number	Method	Source	Status	SDG
Host companies in France craft companies that hosted participants	**4**	count of the signed agreements	programme folder	verified	contributes to SDG 17
Participants' families the participants' households in Colombia	**31 (estimate)**	10 people x 3.1 people per household = 31; assumption: one household per person	DANE, 2018 Census, national average of people per household	estimate	contributes to SDG 1

Potential reach

What the action makes possible in the future: a projection, not a result.

Group	Number	Method	Source	Status	SDG
Vocational training approaches to training institutions in Colombia and France	**no figure**	no figure: the programme was closed	the Fundación's emails and proposals	objective	contributes to SDG 4, SDG 8

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4. Description of the action

Who. Count made on 31 October 2026 from the tickets, agreements, statements and request emails: 15 participants identified, all Phoenix members, plus 1 reimbursed person whose link to the programme is not documented at the date of issue. 10 participants had an internship agreement. The French association's payments also name other people who appear in neither the tickets nor the agreements; their link to the programme is not documented at the date of issue.

Selection. The programme's selection certificates (July 2026) describe an assessment process with a review of the application file, successive interviews and a check of professional references. No written record of integration tests was found in the file: not documented at the date of issue.

Results according to the documents. 1 participant obtained an employee long-stay visa with a work authorisation and an employment contract (visa validated with OFII in December 2025). 1 participant obtained a work authorisation and signed a permanent contract; the visa was refused in June 2026 and is under appeal. For 2 other participants, hiring files were prepared in 2026; their outcome is not documented at the date of issue.

Where. In 4 craft host companies in Hautes-Pyrénées and Occitanie. One of them is related to the legal representative.

When. Three periods: summer and autumn 2025, December 2025 to April 2026, and summer 2026.

What.

- Air tickets between Colombia and France and travel insurance, paid in euros in France.
- Reimbursements in pesos, to Colombian accounts, of operating costs (transport, meals, lodging), calculated from amounts in euros.
- In some companies, signed internship agreements: 11 agreements for 10 participants.
- Institutional contacts: agreement proposal sent to SENA (10/06/2025), tripartite agreement proposal with UNAD (20/06/2025), proposal with a technical school, approaches to the Occitanie Chamber of Trades. None led to a signed agreement.

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5. Human, material, logistical and financial resources

Human. The legal representative coordinated the programme and the payment requests to Alianza. The participants were volunteer members of Phoenix.

Material and logistical. Air tickets, travel insurance, transport, meals and lodging.

Financial. 244,019,116.26 COP paid out of the Fundación's accounts to Colombian accounts, and 45,658.51 EUR paid in euros by the French association, and by a sponsoring French company. Only amounts in the database are counted. Details are in sections 6.6 and 10.

5.1 Programme logistics

> LOGÍSTICA POR EVENTO
> The « Logística por evento » tab of the database has no line for this programme: its logistics (transport, meals and lodging) are already within the reimbursements and tickets, with no additional estimate.

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6. Governance and responsibilities

Responsible entity. FUNDACION PHOENIX INICIATIVE (NIT 901899379-2), domiciled in Rivera (Huila). It is the only issuing entity of this report.

Who paid. The Fundación, from its Alianza accounts, for the reimbursements in pesos. The French association of the Phoenix network, for reimbursements of advanced costs to participants, tickets and insurance. A sponsoring French company, with its corporate American Express card and other means of payment, for tickets.

Separation of entities. The host companies are entities separate from the Fundación. Flows between them and the French association are transactions of other entities and fall outside the scope of this report.

Approval of this report. It is signed by the legal representative and reviewed by the accountant.

6.1 Risk management

Risk	What happened	Measure
Legal framework of each mobility	In 2026 the labour inspectorate found that, for some participants, the activity amounted to employment.	Programme not renewed; prior legal check for any future project.
Related party	One host company is related to the legal representative.	Analysis and possible regularisation with the accountant (section 6.6).
Reimbursements without supporting documents	No reimbursement has an expense statement or receipts.	Existing evidence gathered; expense statement required for any future reimbursement.
Payments without a written request	Six payments of 26/03/2026 and one transfer of 20/01/2026 have no request.	Every payment order to Alianza in writing, with purpose and payee.
Institutional confusion	Risk of presenting contacts with SENA as an endorsement.	No mention of endorsement or certification without a signed agreement.

6.2 Gender approach

The programme was open to women and men; the participants with an agreement included women and men. The database does not record the participants' sex: not documented at the date of issue.

6.3 Protection of people

The participants were adults; no minor appears in the agreements. Their data (identity, accounts, passports) remain in the Fundación's archives with restricted access, in accordance with Law 1581 of 2012; they are not published.

6.4 Environmental impact

The main impact is that of flights between Colombia and France. It was not measured.

6.5 Compliance with the Special Tax Regime

Special Tax Regime (RTE) item	Situation in this project
Meritorious activity (art. 359 ET)	Education and social development (num. 1 and 5), according to the programme's intention. Whether this activity qualifies as a meritorious activity, given the 2026 finding: to be analysed with the accountant.

Special Tax Regime (RTE) item	Situation in this project
Origin of resources (art. 364-5 ET, form 2532)	The reimbursements were paid from the Fundación's accounts, funded by the contributions transferred to it by the French association out of the donations it received. Tickets and insurance were paid directly in France. Their reporting is decided by the accountant.
Use of surplus (art. 358 ET)	Not applicable at project level.
Payments to directors and related parties (art. 356-1 ET)	No payment to board members. The treatment of reimbursements to participants hosted by a company related to the legal representative is being analysed by the accountant.
Publication in the web register (art. 364-5 ET)	This report can feed the annual results report published in the web register, updated no later than 30 June each year.

6.6 Labour inspectorate finding and closure decision

In 2026, the French labour inspectorate found that, for some participants hosted by one company, the activity went beyond an internship and amounted to employment. It did not find any intent to conceal. The legal representative acknowledged that the framework rested on an incorrect legal assessment; the internships were stopped and some participants were hired under employment contracts. Phoenix decided not to renew the programme.

> DECISION
> Phoenix decided not to renew the programme in view of the limits and the lack of a suitable legal framework.

Foundation organisation chart (October 2026)

Team roles according to the organisation chart in force on 31/10/2026. The public version does not name individuals.

Area	Roles
Leadership and governance	Founder and legal representation; chair of the Fundación Phoenix Initiative Colombia; chair of the Fondation Phoenix Initiative France (separate legal entity); administration and management coordination
Advisory and support	Territorial advisor; regulatory advisor; logistics advisor; support for economic and financial strategy; accounting
Technical team	Architecture (lead and project coordination of the Phoenix mission); environmental management; forestry engineering; electrotechnical innovation; eco-responsible materials and innovative technologies
Community and ambassadors	Communication and environmental restoration; culture; healthy living; responsible architecture; youth and food well-being; culture and community development; agricultural projects and community development

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7. Impacts and results

For each objective: what was planned, what was done, the result, the evidence and the next step.

Planned	Done	Result	Evidence	Next step
Immersion and visa preparation	15 participants in France or reimbursed	Participants' experience, not measured	Tickets, agreements, statements	Programme closed
Employment or apprenticeship contract	Work authorisation and visa applications	1 long-stay visa with contract; 1 permanent contract with visa under appeal	OFII and administration emails, contracts	Follow-up of pending appeals
Cover operating costs	Tickets, insurance and reimbursements	Costs covered; no expense statement	Invoices, statements, requests	Existing evidence gathered
Suitable legal framework	Internship agreements in some companies	Requalification as employment for some participants	Inspectorate finding	Not renewed
Institutional partnerships	Proposals to SENA, UNAD and others	No agreement signed	Letters and proposals	No mention of endorsement

7.1 Analysis according to the OECD DAC criteria

Criterion	Analysis
Relevance	It met the wish of young Phoenix members to learn about a craft trade in France. It was not based on a needs assessment or on a prior legal analysis.
Coherence	It was not consistent in every case with the French labour framework: in 2026 the inspectorate found that, for some participants, the activity went beyond an internship. No agreement with SENA or any other institution was signed.
Effectiveness	15 participants travelled or were reimbursed. The effects on their training were not measured.
Efficiency	The cost per participant is not calculated as a firm figure: expense statements are missing.
Impact	Not measured.
Sustainability	None: Phoenix decided not to renew the programme in view of the legal limits found.

OECD DAC criteria (2019), used as an internal analysis grid, not as an external evaluation.

7.2 Economic, social and cooperative benefit

LOCAL ECONOMY

The 244,019,116.26 COP paid out of the Fundación's accounts were reimbursed in pesos, to Colombian accounts, to participants who travelled to France; where each peso was spent is not documented. The 45,658.51 EUR paid in euros covered tickets, insurance and reimbursements of advanced costs by the French association.

BENEFICIARIES

15 identified participants, Phoenix members, experienced a craft trade in France. No effect on their training or employment was measured.

Level	Group	Number
Direct beneficiaries	Participants with an internship agreement	**10**
Indirect beneficiaries	Host companies in France	**4**
Indirect beneficiaries	Participants' families	**31 (estimate)**
Potential reach	Vocational training	**no figure**
Direct beneficiaries	Phoenix team members in the programme	**3**

People reached as a knock-on effect; estimated with a public method. Never added to the direct level.

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FRANCE-COLOMBIA COOPERATION AND PARTNERS

The programme grew out of cooperation between France and Colombia. It also showed its limits: cooperation between countries requires checking the legal framework of each mobility first.

HUMANITARIAN AND VOLUNTARY CHARACTER

The participants were volunteers at Phoenix events. Their time is not given a money value: no sourced figure allows it.

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8. Quantitative and qualitative indicators

No numerical target was set before the programme: the columns say so as it is.

Indicator	Baseline	Target	Achieved	Source and verification	Variance
Participants identified	not applicable	not set	15, plus 1 with an undocumented link	tickets, agreements, statements and emails (count of 31/10/2026)	cannot be calculated without a target
Signed internship agreements	0 in June 2025	not set	11 for 10 participants	programme folder	initial form of the programme in some companies
Host companies	not applicable	not set	4	signed agreements	cannot be calculated without a target
Mobilities with a legal framework checked before departure	not applicable	all	not all	labour inspectorate finding in 2026	the programme was closed
Reimbursements with a signed expense statement	not applicable	all	none	database, Gastos tab	missing document; see section 10.6
Money paid out of the Fundación's accounts	not applicable	no budget	244,019,116.26 COP	database, ALIANZA sheet	not comparable
Spending at « supported » level (pesos)	not applicable	all spending	982,882.20 COP	database, ALIANZA sheet	only bank levies are supported

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9. Communication and archiving

- Agreements, institutional proposals and letters, in the programme folder.
- Programme financial report, version 2, of 30 October 2026.
- Trade illustration photos (Pau, 30/04/2025), without participants, on the cover and in the body of the report.

Source documents are kept in the Fundación's archives.

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10. Budget, actual spending, funding and supporting documents

10.1 Planned, actual and variance

No annual budget was approved: reimbursements were calculated cohort by cohort, from amounts in euros converted into pesos at the rates given in each request. Actual spending is 244,019,116.26 COP and 45,658.51 EUR. The variance cannot be calculated.

COP, EUR and USD are never added. Lines in euros are payments made in France; their peso equivalent is in the database with the rate and its source, but it is not added to the peso total.

10.2 How to read the levels of evidence

Level	How to read the evidence levels
■ **Supported**	Document plus payment visible on a bank statement.
■ **Probable**	Payment on the statement, plus an order, an email, a report or a written reason.
■ **Reconstructed**	Activity proven; the amount comes from a partial document (invoice in another name, payment through an intermediary, expense covered by a transfer).
■ **Estimated**	Activity proven; amount = proven volume x sourced public price, always inside a real cash outflow. Marked “estimate”.
■ **Declared**	Payment on the statement; its purpose is stated by the legal representative or allocated by indication.

PROBABLE

207,995,000 COP are probable: each reimbursement has a written request to Alianza with name, amount and euro equivalent. The expense statement with receipts is missing.

DECLARED

35,041,234.06 COP are declared by the legal representative: six reimbursements of 26 March 2026 without a written request, and a transfer of 11,521,234.06 COP on 20 January 2026, with no document, assigned to the programme by indication and confirmed by the legal representative on 31 October 2026.

SUPPORTED

982,882.20 COP are supported by the statements: financial transactions levy and withholdings.

10.3 Expense detail

Item	Category	Actual payer	Level	Amount
Bogotá-Paris-Bogotá tickets for two participants (June to September 2025), seats and insurance included	Transport	FONDATION PHOENIX INITIATIVE FRANCE	■ Supported	2,510.02 EUR
Bogotá-Paris tickets for two participants (June to September 2025)	Transport	French company (sponsorship)	■ Supported	2,384.28 EUR
Bogotá-Toulouse ticket for one participant (July to September 2025)	Transport	French company (sponsorship)	■ Supported	1,182.35 EUR
Schengen travel insurance for the participants (6 policies, 2025)	Team and logistics	FONDATION PHOENIX INITIATIVE FRANCE	■ Probable	1,190.69 EUR

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Item	Category	Actual payer	Level	Amount
Reimbursement of a participant's operating costs (transport, meals, lodging) (July 2025) Role: Alianza programme participant	Other	Fundación (Alianza accounts)	▪ Probable	1,300,000 COP
Reimbursement of a participant's operating costs (transport, meals, lodging) (August 2025) Role: Alianza programme participant	Other	Fundación (Alianza accounts)	▪ Probable	6,525,000 COP
Reimbursement of a participant's operating costs (transport, meals, lodging) (August 2025) Role: Alianza programme participant	Other	Fundación (Alianza accounts)	▪ Probable	7,395,000 COP
Reimbursement of a participant's operating costs (transport, meals, lodging) (August 2025) Role: Alianza programme participant	Other	Fundación (Alianza accounts)	▪ Probable	10,657,500 COP
Reimbursement of a participant's operating costs (transport, meals, lodging) (August 2025)	Other	Fundación (Alianza accounts)	▪ Probable	6,525,000 COP
Bogotá-Toulouse tickets for two participants (August to November 2025)	Transport	French company (sponsorship)	▪ Supported	2,594.46 EUR
Reimbursement of a participant's operating costs (transport, meals, lodging) (August 2025) Role: Alianza programme participant	Other	Fundación (Alianza accounts)	▪ Probable	5,200,000 COP
Reimbursement of costs advanced by a participant, paid by the French association (September 2025)	Other	FONDATION PHOENIX INITIATIVE FRANCE	▪ Supported	1,750 EUR
Reimbursement of costs advanced by a participant, paid by the French association (September 2025)	Other	FONDATION PHOENIX INITIATIVE FRANCE	▪ Supported	1,450 EUR
Reimbursement of costs advanced by a participant, paid by the French association (September 2025)	Other	FONDATION PHOENIX INITIATIVE FRANCE	▪ Supported	1,150 EUR
Reimbursement of costs advanced by a participant, paid by the French association (September 2025)	Other	FONDATION PHOENIX INITIATIVE FRANCE	▪ Supported	1,650 EUR
Reimbursement of costs advanced by a participant, paid by the French association (September 2025) Role: Alianza programme participant	Other	FONDATION PHOENIX INITIATIVE FRANCE	▪ Probable	1,990 EUR
Reimbursement of costs advanced by a participant, paid by the French association (September 2025)	Other	FONDATION PHOENIX INITIATIVE FRANCE	▪ Supported	2,000 EUR
Reimbursement of costs advanced by a participant, paid by the French association (September 2025)	Other	FONDATION PHOENIX INITIATIVE FRANCE	▪ Supported	2,000 EUR
Reimbursement of costs advanced by a participant, paid by the French association (September 2025)	Other	FONDATION PHOENIX INITIATIVE FRANCE	▪ Supported	900 EUR

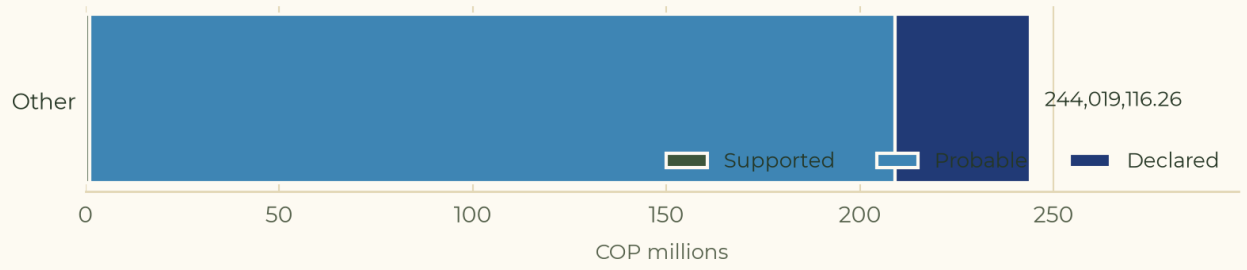
Item	Category	Actual payer	Level	Amount
Reimbursement of costs advanced by a participant, paid by the French association (September 2025)	Other	FONDATION PHOENIX INITIATIVE FRANCE	■ Supported	1,000 EUR
Reimbursement of costs advanced by a participant, paid by the French association (September 2025)	Other	FONDATION PHOENIX INITIATIVE FRANCE	■ Supported	1,320 EUR
Reimbursement of costs advanced by a participant, paid by the French association (September 2025)	Other	FONDATION PHOENIX INITIATIVE FRANCE	■ Supported	1,768 EUR
Reimbursement of costs advanced by a participant, paid by the French association (September 2025)	Other	FONDATION PHOENIX INITIATIVE FRANCE	■ Supported	1,700 EUR
Reimbursement of costs advanced by a participant, paid by the French association (September 2025)	Other	FONDATION PHOENIX INITIATIVE FRANCE	■ Supported	1,200 EUR
Reimbursement of costs advanced by a participant, paid by the French association (October 2025)	Other	FONDATION PHOENIX INITIATIVE FRANCE	■ Supported	1,441 EUR
Reimbursement of costs advanced by a participant, paid by the French association (October 2025)	Other	FONDATION PHOENIX INITIATIVE FRANCE	■ Supported	1,246.73 EUR
Reimbursement of costs advanced by a participant, paid by the French association (October 2025)	Other	FONDATION PHOENIX INITIATIVE FRANCE	■ Supported	1,143.73 EUR
Reimbursement of costs advanced by a participant, paid by the French association (October 2025)	Other	FONDATION PHOENIX INITIATIVE FRANCE	■ Supported	97 EUR
Reimbursement of costs advanced by a participant, paid by the French association (October 2025)	Other	FONDATION PHOENIX INITIATIVE FRANCE	■ Supported	96 EUR
Bogotá-Paris-Bogotá tickets for seven participants (December 2025 to March 2026)	Transport	French company (sponsorship)	■ Supported	6,724.41 EUR
Bogotá-Paris ticket for one participant (January to April 2026)	Transport	French company (sponsorship)	■ Supported	1,439.17 EUR
Financial transactions levy (4 x 1000) on the project's outflows in 2025	Other	Fundación (Alianza accounts)	■ Supported	150,410 COP
Withholding tax on returns when withdrawing from the Fund in 2025	Other	Fundación (Alianza accounts)	■ Supported	896.09 COP
Reimbursement of a participant's operating costs (transport, meals, lodging) (January 2026) Role: Alianza programme participant	Other	Fundación (Alianza accounts)	■ Probable	2,740,500 COP
Reimbursement of a participant's operating costs (transport, meals, lodging) (January 2026) Role: Alianza programme participant	Other	Fundación (Alianza accounts)	■ Probable	2,740,500 COP

Item	Category	Actual payer	Level	Amount
Reimbursement of a participant's operating costs (transport, meals, lodging) (January 2026)	Other	Fundación (Alianza accounts)	▪ Probable	2,740,500 COP
Reimbursement of a participant's operating costs (transport, meals, lodging) (January 2026) Role: Alianza programme participant	Other	Fundación (Alianza accounts)	▪ Probable	3,480,000 COP
Reimbursement of a participant's operating costs (transport, meals, lodging) (January 2026) Role: Alianza programme participant	Other	Fundación (Alianza accounts)	▪ Probable	3,175,500 COP
Reimbursement of a participant's operating costs (transport, meals, lodging) (January 2026) Role: Alianza programme participant	Other	Fundación (Alianza accounts)	▪ Probable	2,088,000 COP
Reimbursement of a participant's operating costs (transport, meals, lodging) (January 2026) Role: Alianza programme participant	Other	Fundación (Alianza accounts)	▪ Probable	9,874,500 COP
Reimbursement of a participant's operating costs (transport, meals, lodging) (January 2026) Role: Alianza programme participant	Other	Fundación (Alianza accounts)	▪ Declared	11,521,234.06 COP
Reimbursement of a participant's operating costs (transport, meals, lodging) (February 2026) Role: Alianza programme participant	Other	Fundación (Alianza accounts)	▪ Probable	4,006,800 COP
Reimbursement of a participant's operating costs (transport, meals, lodging) (February 2026) Role: Alianza programme participant	Other	Fundación (Alianza accounts)	▪ Probable	7,686,000 COP
Reimbursement of a participant's operating costs (transport, meals, lodging) (February 2026) Role: Alianza programme participant	Other	Fundación (Alianza accounts)	▪ Probable	5,586,000 COP
Reimbursement of a participant's operating costs (transport, meals, lodging) (February 2026) Role: Alianza programme participant	Other	Fundación (Alianza accounts)	▪ Probable	6,846,000 COP
Reimbursement of a participant's operating costs (transport, meals, lodging) (February 2026) Role: Alianza programme participant	Other	Fundación (Alianza accounts)	▪ Probable	6,846,000 COP
Reimbursement of a participant's operating costs (transport, meals, lodging) (February 2026)	Other	Fundación (Alianza accounts)	▪ Probable	5,292,000 COP
Reimbursement of a participant's operating costs (transport, meals, lodging) (February 2026) Role: Alianza programme participant	Other	Fundación (Alianza accounts)	▪ Probable	13,692,000 COP
Reimbursement of a participant's operating costs (transport, meals, lodging) (February 2026) Role: Alianza programme participant	Other	Fundación (Alianza accounts)	▪ Probable	8,526,000 COP
Reimbursement of a participant's operating costs (transport, meals, lodging) (February 2026) Role: Alianza programme participant	Other	Fundación (Alianza accounts)	▪ Probable	9,954,000 COP

Item	Category	Actual payer	Level	Amount
Paris-Bogotá ticket for one programme participant (March 2026)	Transport	French company (sponsorship)	▪ Probable	965.52 EUR
Reimbursement of a participant's operating costs (transport, meals, lodging) (March 2026) Role: Alianza programme participant	Other	Fundación (Alianza accounts)	▪ Probable	5,625,900 COP
Reimbursement of a participant's operating costs (transport, meals, lodging) (March 2026) Role: Alianza programme participant	Other	Fundación (Alianza accounts)	▪ Probable	7,740,900 COP
Reimbursement of a participant's operating costs (transport, meals, lodging) (March 2026) Role: Alianza programme participant	Other	Fundación (Alianza accounts)	▪ Probable	6,894,900 COP
Reimbursement of a participant's operating costs (transport, meals, lodging) (March 2026) Role: Alianza programme participant	Other	Fundación (Alianza accounts)	▪ Probable	6,894,900 COP
Reimbursement of a participant's operating costs (transport, meals, lodging) (March 2026)	Other	Fundación (Alianza accounts)	▪ Probable	8,460,000 COP
Reimbursement of a participant's operating costs (transport, meals, lodging) (March 2026) Role: Alianza programme participant	Other	Fundación (Alianza accounts)	▪ Probable	9,390,600 COP
Reimbursement of a participant's operating costs (transport, meals, lodging) (March 2026) Role: Alianza programme participant	Other	Fundación (Alianza accounts)	▪ Probable	11,632,500 COP
Reimbursement of a participant's operating costs (transport, meals, lodging) (March 2026) Role: Alianza programme participant	Other	Fundación (Alianza accounts)	▪ Probable	11,632,500 COP
Reimbursement of a participant's operating costs (transport, meals, lodging) (March 2026) Role: Alianza programme participant	Other	Fundación (Alianza accounts)	▪ Probable	6,846,000 COP
Reimbursement of a participant's operating costs (transport, meals, lodging) (March 2026) Role: Alianza programme participant	Other	Fundación (Alianza accounts)	▪ Declared	4,620,000 COP
Reimbursement of a participant's operating costs (transport, meals, lodging) (March 2026) Role: Alianza programme participant	Other	Fundación (Alianza accounts)	▪ Declared	3,570,000 COP
Reimbursement of a participant's operating costs (transport, meals, lodging) (March 2026) Role: Alianza programme participant	Other	Fundación (Alianza accounts)	▪ Declared	4,200,000 COP
Reimbursement of a participant's operating costs (transport, meals, lodging) (March 2026) Role: Alianza programme participant	Other	Fundación (Alianza accounts)	▪ Declared	4,200,000 COP
Reimbursement of a participant's operating costs (transport, meals, lodging) (March 2026) Role: Alianza programme participant	Other	Fundación (Alianza accounts)	▪ Declared	4,200,000 COP

Item	Category	Actual payer	Level	Amount
Reimbursement of a participant's operating costs (transport, meals, lodging) (March 2026) Role: Alianza programme participant	Other	Fundación (Alianza accounts)	▪ Declared	2,730,000 COP
Medellín-Toulouse ticket for one participant (July to September 2026)	Transport	French company (sponsorship)	▪ Probable	1,264.60 EUR
Medellín-Toulouse ticket for one participant (July 2026)	Transport	French company (sponsorship)	▪ Supported	1,350.74 EUR
Travel insurance for one participant (July to October 2026)	Team and logistics	FONDATION PHOENIX INITIATIVE FRANCE	▪ Probable	149.81 EUR
Financial transactions levy (4 x 1000) on the project's outflows in 2026	Other	Fundación (Alianza accounts)	▪ Supported	821,734.94 COP
Withholding tax on returns when withdrawing from the Fund in 2026	Other	Fundación (Alianza accounts)	▪ Supported	9,841.17 COP
Total COP				**244,019,116.26 COP**
Total EUR				**45,658.51 EUR**

Spending by category and evidence level (COP)

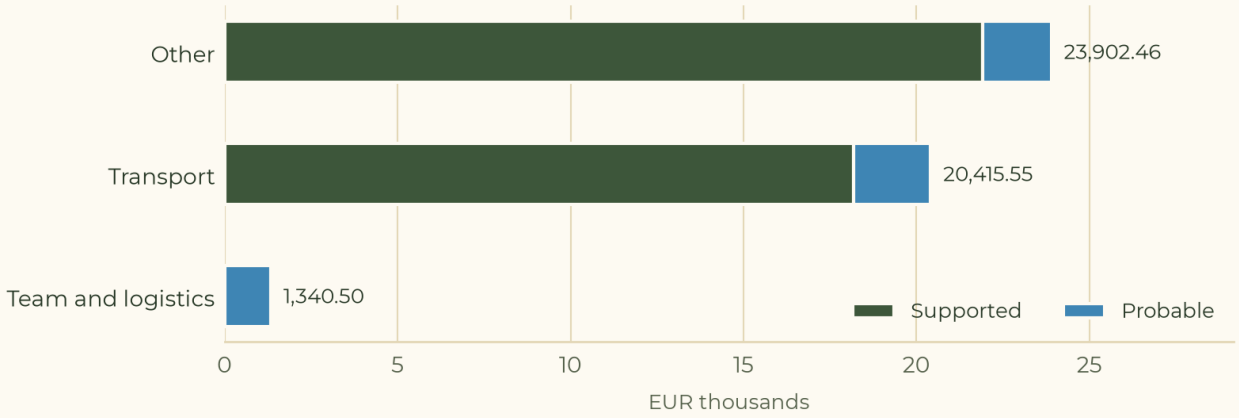


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Category	Supported	Probable	Declared	Total COP
Other	982,882.20 COP	207,995,000 COP	35,041,234.06 COP	244,019,116.26 COP
Total	**982,882.20 COP**	**207,995,000 COP**	**35,041,234.06 COP**	**244,019,116.26 COP**

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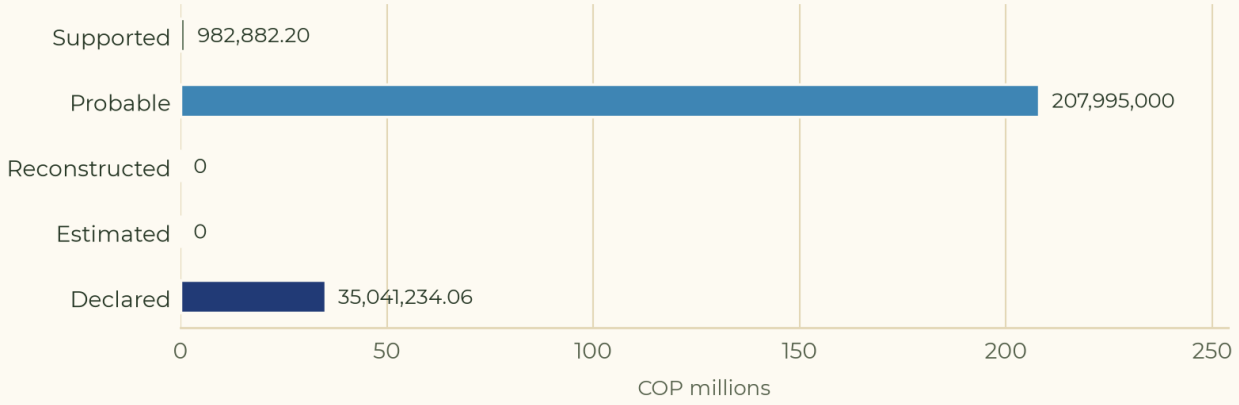
Spending by category and evidence level (EUR)



Same data as a table

Category	Supported	Probable	Total EUR
Transport	18,185.43 EUR	2,230.12 EUR	20,415.55 EUR
Team and logistics	0 EUR	1,340.50 EUR	1,340.50 EUR
Other	21,912.46 EUR	1,990 EUR	23,902.46 EUR
Total	**40,097.89 EUR**	**5,560.62 EUR**	**45,658.51 EUR**

Spending by evidence level (COP)

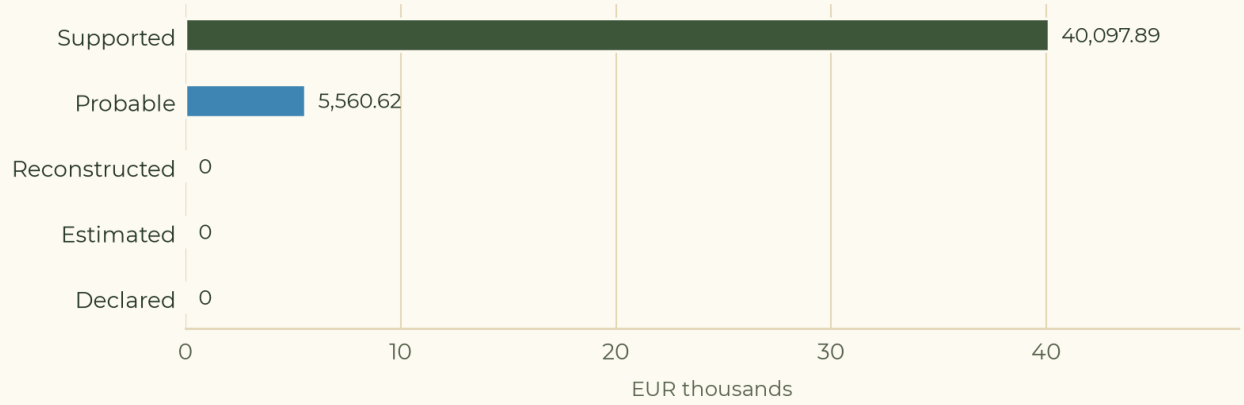


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Level	Amount
Supported	982,882.20 COP
Probable	207,995,000 COP
Reconstructed	0 COP
Estimated	0 COP
Declared	35,041,234.06 COP
Total	**244,019,116.26 COP**

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Spending by evidence level (EUR)



Same data as a table

Level	Amount
Supported	40,097.89 EUR
Probable	5,560.62 EUR
Reconstructed	0 EUR
Estimated	0 EUR
Declared	0 EUR
Total	**45,658.51 EUR**

10.4 Traceability of funds

From the money received to each outflow. The Fundación's reimbursements left its Alianza accounts for Colombian accounts. The euro payments were made by entities other than the Fundación.

Actual payer	Source	Amount
FONDATION PHOENIX INITIATIVE FRANCE	The French association's own funds: reimbursements of advanced costs to participants, tickets and insurance.	27,752.98 EUR
Fundación (Alianza accounts)	The Fundación's Alianza accounts, funded by the contributions transferred by the French association (out of the donations it received) and by the Fund's returns.	244,019,116.26 COP
French company (sponsorship)	Sponsorship by a French company (agreement of 01/12/2024, document DA-05): tickets paid in France, mostly with its corporate American Express card.	17,905.53 EUR

Outflow	Item	Outflow amount	In this project	Outside this project	Difference
HC-02	Direct payment by a partner entity, in euros. 22/05/2025 · FONDATION PHOENIX INITIATIVE FRANCE → company (airline or insurer)	2,510.02 EUR	2,510.02 EUR	0 EUR	0 EUR
HC-05	Direct payment by a partner entity, in euros. 07/07/2025 · FONDATION PHOENIX INITIATIVE FRANCE → company (airline or insurer)	1,190.69 EUR	1,190.69 EUR	0 EUR	0 EUR

Outflow	Item	Outflow amount	In this project	Outside this project	Difference
FFR-AID-081	Transfer by the French association to a participant (reimbursement of advanced costs). 02/09/2025 · FONDATION PHOENIX INITIATIVE FRANCE → natural person (participant)	1,750 EUR	1,750 EUR	0 EUR	0 EUR
FFR-AID-082	Transfer by the French association to a participant (reimbursement of advanced costs). 02/09/2025 · FONDATION PHOENIX INITIATIVE FRANCE → natural person (participant)	1,450 EUR	1,450 EUR	0 EUR	0 EUR
FFR-AID-083	Transfer by the French association to a participant (reimbursement of advanced costs). 02/09/2025 · FONDATION PHOENIX INITIATIVE FRANCE → natural person (participant)	1,150 EUR	1,150 EUR	0 EUR	0 EUR
FFR-AID-084	Transfer by the French association to a participant (reimbursement of advanced costs). 02/09/2025 · FONDATION PHOENIX INITIATIVE FRANCE → natural person (participant)	1,650 EUR	1,650 EUR	0 EUR	0 EUR
FFR-AID-085	Transfer by the French association to a participant (reimbursement of advanced costs). 02/09/2025 · FONDATION PHOENIX INITIATIVE FRANCE → natural person (participant)	1,990 EUR	1,990 EUR	0 EUR	0 EUR
FFR-AID-086	Transfer by the French association to a participant (reimbursement of advanced costs). 02/09/2025 · FONDATION PHOENIX INITIATIVE FRANCE → natural person (participant)	2,000 EUR	2,000 EUR	0 EUR	0 EUR
FFR-AID-087	Transfer by the French association to a participant (reimbursement of advanced costs). 02/09/2025 · FONDATION PHOENIX INITIATIVE FRANCE → natural person (participant)	2,000 EUR	2,000 EUR	0 EUR	0 EUR
FFR-AID-088	Transfer by the French association to a participant (reimbursement of advanced costs). 02/09/2025 · FONDATION PHOENIX INITIATIVE FRANCE → natural person (participant)	900 EUR	900 EUR	0 EUR	0 EUR
FFR-AID-129	Transfer by the French association to a participant (reimbursement of advanced costs). 16/09/2025 · FONDATION PHOENIX INITIATIVE FRANCE → natural person (participant)	1,000 EUR	1,000 EUR	0 EUR	0 EUR
FFR-AID-144	Transfer by the French association to a participant (reimbursement of advanced costs). 25/09/2025 · FONDATION PHOENIX INITIATIVE FRANCE → natural person (participant)	1,320 EUR	1,320 EUR	0 EUR	0 EUR

Outflow	Item	Outflow amount	In this project	Outside this project	Difference
FFR-AID-146	Transfer by the French association to a participant (reimbursement of advanced costs). 26/09/2025 · FONDATION PHOENIX INITIATIVE FRANCE → natural person (participant)	1,768 EUR	1,768 EUR	0 EUR	0 EUR
FFR-AID-148	Transfer by the French association to a participant (reimbursement of advanced costs). 26/09/2025 · FONDATION PHOENIX INITIATIVE FRANCE → natural person (participant)	1,700 EUR	1,700 EUR	0 EUR	0 EUR
FFR-AID-150	Transfer by the French association to a participant (reimbursement of advanced costs). 26/09/2025 · FONDATION PHOENIX INITIATIVE FRANCE → natural person (participant)	1,200 EUR	1,200 EUR	0 EUR	0 EUR
FFR-AID-163	Transfer by the French association to a participant (reimbursement of advanced costs). 13/10/2025 · FONDATION PHOENIX INITIATIVE FRANCE → natural person (participant)	1,441 EUR	1,441 EUR	0 EUR	0 EUR
FFR-AID-165	Transfer by the French association to a participant (reimbursement of advanced costs). 13/10/2025 · FONDATION PHOENIX INITIATIVE FRANCE → natural person (participant)	1,246.73 EUR	1,246.73 EUR	0 EUR	0 EUR
FFR-AID-167	Transfer by the French association to a participant (reimbursement of advanced costs). 13/10/2025 · FONDATION PHOENIX INITIATIVE FRANCE → natural person (participant)	1,143.73 EUR	1,143.73 EUR	0 EUR	0 EUR
FFR-AID-169	Transfer by the French association to a participant (reimbursement of advanced costs). 13/10/2025 · FONDATION PHOENIX INITIATIVE FRANCE → natural person (participant)	97 EUR	97 EUR	0 EUR	0 EUR
FFR-AID-171	Transfer by the French association to a participant (reimbursement of advanced costs). 13/10/2025 · FONDATION PHOENIX INITIATIVE FRANCE → natural person (participant)	96 EUR	96 EUR	0 EUR	0 EUR
HC-12	Direct payment by a partner entity, in euros. 05/08/2026 · FONDATION PHOENIX INITIATIVE FRANCE → company (airline or insurer)	149.81 EUR	149.81 EUR	0 EUR	0 EUR
FUND-007	Reimbursement to a programme participant. 11/07/2025 · Fundación (Alianza accounts) → natural person (participant)	1,300,000 COP	1,300,000 COP	0 COP	0 COP
FUND-012	Reimbursement to a programme participant. 06/08/2025 · Fundación (Alianza accounts) → natural person (participant)	6,525,000 COP	6,525,000 COP	0 COP	0 COP

Outflow	Item	Outflow amount	In this project	Outside this project	Difference
FUND-015	Reimbursement to a programme participant. 11/08/2025 · Fundación (Alianza accounts) → natural person (participant)	7,395,000 COP	7,395,000 COP	0 COP	0 COP
FUND-016	Reimbursement to a programme participant. 11/08/2025 · Fundación (Alianza accounts) → natural person (participant)	10,657,500 COP	10,657,500 COP	0 COP	0 COP
FUND-019	Reimbursement to a programme participant. 13/08/2025 · Fundación (Alianza accounts) → natural person (participant)	6,525,000 COP	6,525,000 COP	0 COP	0 COP
FUND-020	Reimbursement to a programme participant. 14/08/2025 · Fundación (Alianza accounts) → natural person (participant)	5,200,000 COP	5,200,000 COP	0 COP	0 COP
FUND-GMF-ALIANZA-2025	Levy withheld by the bank. 31/12/2025 · Fundación (Alianza accounts) → tax administration	150,410 COP	150,410 COP	0 COP	0 COP
FUND-RET-ALIANZA-2025	Withholding applied by the Fund. 31/12/2025 · Fundación (Alianza accounts) → tax administration	896.09 COP	896.09 COP	0 COP	0 COP
FUND-032	Reimbursement to a programme participant. 19/01/2026 · Fundación (Alianza accounts) → natural person (participant)	2,740,500 COP	2,740,500 COP	0 COP	0 COP
FUND-033	Reimbursement to a programme participant. 19/01/2026 · Fundación (Alianza accounts) → natural person (participant)	2,740,500 COP	2,740,500 COP	0 COP	0 COP
FUND-034	Reimbursement to a programme participant. 19/01/2026 · Fundación (Alianza accounts) → natural person (participant)	2,740,500 COP	2,740,500 COP	0 COP	0 COP
FUND-035	Reimbursement to a programme participant. 19/01/2026 · Fundación (Alianza accounts) → natural person (participant)	3,480,000 COP	3,480,000 COP	0 COP	0 COP
FUND-036	Reimbursement to a programme participant. 19/01/2026 · Fundación (Alianza accounts) → natural person (participant)	3,175,500 COP	3,175,500 COP	0 COP	0 COP
FUND-038	Reimbursement to a programme participant. 19/01/2026 · Fundación (Alianza accounts) → natural person (participant)	2,088,000 COP	2,088,000 COP	0 COP	0 COP
FUND-039	Reimbursement to a programme participant. 19/01/2026 · Fundación (Alianza accounts) → natural person (participant)	9,874,500 COP	9,874,500 COP	0 COP	0 COP
FUND-040	Transfer of an account balance to a participant, no written request; declared level. 20/01/2026 · Fundación (Alianza accounts) → natural person (participant)	11,521,234.06 COP	11,521,234.06 COP	0 COP	0 COP

Outflow	Item	Outflow amount	In this project	Outside this project	Difference
FUND-041	Reimbursement to a programme participant. 03/02/2026 · Fundación (Alianza accounts) → natural person (participant)	4,006,800 COP	4,006,800 COP	0 COP	0 COP
FUND-042	Reimbursement to a programme participant. 03/02/2026 · Fundación (Alianza accounts) → natural person (participant)	7,686,000 COP	7,686,000 COP	0 COP	0 COP
FUND-043	Reimbursement to a programme participant. 03/02/2026 · Fundación (Alianza accounts) → natural person (participant)	5,586,000 COP	5,586,000 COP	0 COP	0 COP
FUND-044	Reimbursement to a programme participant. 03/02/2026 · Fundación (Alianza accounts) → natural person (participant)	6,846,000 COP	6,846,000 COP	0 COP	0 COP
FUND-045	Reimbursement to a programme participant. 03/02/2026 · Fundación (Alianza accounts) → natural person (participant)	6,846,000 COP	6,846,000 COP	0 COP	0 COP
FUND-046	Reimbursement to a programme participant. 03/02/2026 · Fundación (Alianza accounts) → natural person (participant)	5,292,000 COP	5,292,000 COP	0 COP	0 COP
FUND-047	Reimbursement to a programme participant. 09/02/2026 · Fundación (Alianza accounts) → natural person (participant)	13,692,000 COP	13,692,000 COP	0 COP	0 COP
FUND-048	Reimbursement to a programme participant. 09/02/2026 · Fundación (Alianza accounts) → natural person (participant)	8,526,000 COP	8,526,000 COP	0 COP	0 COP
FUND-049	Reimbursement to a programme participant. 09/02/2026 · Fundación (Alianza accounts) → natural person (participant)	9,954,000 COP	9,954,000 COP	0 COP	0 COP
FUND-050	Reimbursement to a programme participant. 06/03/2026 · Fundación (Alianza accounts) → natural person (participant)	5,625,900 COP	5,625,900 COP	0 COP	0 COP
FUND-051	Reimbursement to a programme participant. 06/03/2026 · Fundación (Alianza accounts) → natural person (participant)	7,740,900 COP	7,740,900 COP	0 COP	0 COP
FUND-052	Reimbursement to a programme participant. 06/03/2026 · Fundación (Alianza accounts) → natural person (participant)	6,894,900 COP	6,894,900 COP	0 COP	0 COP
FUND-053	Reimbursement to a programme participant. 06/03/2026 · Fundación (Alianza accounts) → natural person (participant)	6,894,900 COP	6,894,900 COP	0 COP	0 COP
FUND-054	Reimbursement to a programme participant. 06/03/2026 · Fundación (Alianza accounts) → natural person (participant)	8,460,000 COP	8,460,000 COP	0 COP	0 COP

Outflow	Item	Outflow amount	In this project	Outside this project	Difference
FUND-062	Reimbursement to a programme participant. 09/03/2026 · Fundación (Alianza accounts) → natural person (participant)	9,390,600 COP	9,390,600 COP	0 COP	0 COP
FUND-063	Reimbursement to a programme participant. 09/03/2026 · Fundación (Alianza accounts) → natural person (participant)	11,632,500 COP	11,632,500 COP	0 COP	0 COP
FUND-064	Reimbursement to a programme participant. 09/03/2026 · Fundación (Alianza accounts) → natural person (participant)	11,632,500 COP	11,632,500 COP	0 COP	0 COP
FUND-065	Reimbursement to a programme participant. 13/03/2026 · Fundación (Alianza accounts) → natural person (participant)	6,846,000 COP	6,846,000 COP	0 COP	0 COP
FUND-068	Reimbursement to a participant, no written request; declared level. 26/03/2026 · Fundación (Alianza accounts) → natural person (participant)	4,620,000 COP	4,620,000 COP	0 COP	0 COP
FUND-069	Reimbursement to a participant, no written request; declared level. 26/03/2026 · Fundación (Alianza accounts) → natural person (participant)	3,570,000 COP	3,570,000 COP	0 COP	0 COP
FUND-070	Reimbursement to a participant, no written request; declared level. 26/03/2026 · Fundación (Alianza accounts) → natural person (participant)	4,200,000 COP	4,200,000 COP	0 COP	0 COP
FUND-071	Reimbursement to a participant, no written request; declared level. 26/03/2026 · Fundación (Alianza accounts) → natural person (participant)	4,200,000 COP	4,200,000 COP	0 COP	0 COP
FUND-072	Reimbursement to a participant, no written request; declared level. 26/03/2026 · Fundación (Alianza accounts) → natural person (participant)	4,200,000 COP	4,200,000 COP	0 COP	0 COP
FUND-073	Reimbursement to a participant, no written request; declared level. 26/03/2026 · Fundación (Alianza accounts) → natural person (participant)	2,730,000 COP	2,730,000 COP	0 COP	0 COP
FUND-GMF-ALIANZA-2026	Levy withheld by the bank. 31/12/2026 · Fundación (Alianza accounts) → tax administration	821,734.94 COP	821,734.94 COP	0 COP	0 COP
FUND-RET-ALIANZA-2026	Withholding applied by the Fund. 31/12/2026 · Fundación (Alianza accounts) → tax administration	9,841.17 COP	9,841.17 COP	0 COP	0 COP
HC-03	Direct payment by a partner entity, in euros. 04/06/2025 · French company (sponsorship) → company (airline or insurer)	2,384.28 EUR	2,384.28 EUR	0 EUR	0 EUR
HC-04	Direct payment by a partner entity, in euros. 18/06/2025 · French company (sponsorship) → company (airline or insurer)	1,182.35 EUR	1,182.35 EUR	0 EUR	0 EUR

Outflow	Item	Outflow amount	In this project	Outside this project	Difference
HC-06	Direct payment by a partner entity, in euros. 13/08/2025 · French company (sponsorship) → company (airline or insurer)	2,594.46 EUR	2,594.46 EUR	0 EUR	0 EUR
HC-07	Direct payment by a partner entity, in euros. 29/11/2025 · French company (sponsorship) → company (airline or insurer)	6,724.41 EUR	6,724.41 EUR	0 EUR	0 EUR
HC-08	Direct payment by a partner entity, in euros. 22/12/2025 · French company (sponsorship) → company (airline or insurer)	1,439.17 EUR	1,439.17 EUR	0 EUR	0 EUR
HC-09	Direct payment by a partner entity, in euros. 01/03/2026 · French company (sponsorship) → company (airline or insurer)	965.52 EUR	965.52 EUR	0 EUR	0 EUR
HC-10	Direct payment by a partner entity, in euros. 17/06/2026 · French company (sponsorship) → company (airline or insurer)	1,264.60 EUR	1,264.60 EUR	0 EUR	0 EUR
HC-11	Direct payment by a partner entity, in euros. 28/07/2026 · French company (sponsorship) → company (airline or insurer)	1,350.74 EUR	1,350.74 EUR	0 EUR	0 EUR
Total COP				**244,019,116.26 COP**	**0 COP**
Total EUR				**45,658.51 EUR**	**0 EUR**

10.5 Forgotten or probable expenses

Expense	What we know	Level	Treatment
Participants' expense statements	No reimbursement has a breakdown by item or receipts.	probable	In the total; existing evidence to gather.
Payments without a written request	Six payments of 26/03/2026 and one transfer of 20/01/2026.	declared	In the total, confirmed by the legal representative.
Tickets paid with SARL Sarramea's corporate American Express card	Charges visible on the card statements, debited from the company's account.	supported	In the euro total, as a contribution from the sponsoring company (document DA-05).
Visas, formalities and translations	No line in the database.	no figure	Outside the total; not documented at the date of issue.

10.6 Why some supporting documents are missing

The reimbursements were paid on the basis of written requests giving the amount and the general purpose (transport, meals, lodging), with no expense statement or receipts. Those expenses were mostly incurred in France, in each participant's name and not the Fundación's.

The Fundación does not issue any backdated document today. It gathers the existing evidence (written requests, dated statements, agreements, tickets) and presents the payments without a written request as declared by the legal representative.

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11. Difficulties and adjustments

- **An unchecked legal framework.** In some companies, the programme took the form of internships that, according to the inspectorate, amounted to jobs. Adjustment: the programme was closed.
- **Reimbursements by email, without expense statements.** Requests gave the amount and the general purpose, not the detail.
- **Payments by several entities.** Tickets and reimbursements paid in euros by entities other than the Fundación; Fundación reimbursements in pesos to Colombian accounts.
- **Institutions.** The proposals to SENA and UNAD did not lead to an agreement.

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12. Lessons learned and recommendations

Turning our scars into paths.

- A young programme is built step by step; stopping it when the framework is not suitable is a responsible decision.
- Check the legal framework of each mobility before launching it, in both countries.
- Clearly separate the Fundación and companies: no company related to a director hosts Fundación beneficiaries without prior analysis.
- A written agreement for each mobility: purpose, duration, costs covered and responsibilities of each party.

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13. Next steps

Action	Responsible	Status
Analysis of the article 356-1 risk and possible regularisation	Accountant	to do
Gather the existing evidence of the reimbursements	Legal representative	to do
Record the tickets paid with the sponsoring company's corporate card in its contribution minutes	Accountant	to do
Correct the database: number of agreements and holder of one agreement (section 4 of the complete version)	Database team	to do
Formally close the programme by board minutes	Board of directors	to do

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Photographs



Croissants proofing before baking. Pau, France, 30 April 2025 (training ahead of the Viennoiserie World Cup). · Fundación Phoenix Iniciative



Cutting the laminated dough. Pau, France, 30 April 2025 (training ahead of the Viennoiserie World Cup). · Fundación Phoenix Iniciative

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14. Annexes

This public version has no annexes: the source documents contain personal data or photographs of children. They are in the full version, reserved for the accountant and the DIAN.

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Statement of compliance

I, the legal representative of FUNDACION PHOENIX INICIATIVE, declare that this report presents in good faith the Alianza programme and the money actually paid out for it, faithful to the documents available at the date of the report. In particular:

- the total of 244,019,116.26 COP and of 45,658.51 EUR is equal, to the cent, to the programme sheet in the Fundación's database;
- the Fundación's reimbursements were paid to Colombian accounts;
- the labour inspectorate's 2026 finding is presented as it was made, and the programme is not renewed;
- the Fundación has no agreement, recognition or certification from SENA;
- no personal data of the participants is published in the public version.



Signature	Signed by the legal representative, Benjamin Ravenel
Name	Benjamin Ravenel
Capacity	Legal representative, FUNDACION PHOENIX INICIATIVE (NIT 901899379-2)
Place and date	Rivera (Huila), 31 October 2026

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