



Lycée Français International Denis Diderot

Année scolaire 2023-2024

Compte Rendu CONSEIL D'ADMINISTRATION – Minutes Board of Directors' meeting
SPECIAL BUDGET 2024
VENDREDI 10 NOVEMBRE 2023 /FRIDAY 10 NOVEMBER 2023
PUBLIC VERSION

NOM DES PARTICIPANTS	FONCTION	Prés.	Exc.	Abs
Arnaud SUQUET	French Ambassador		X	
Denis SAINTE-MARIE	Cooperation and cultural action Advisor (COCAC)	X		
Jean-Baka DOMELEVO ENTFELLNER	Consular Advisor for French abroad		X	
Bruno MARIS	Principal	X		
Laura MARLIERE	Administrative and Finance Director	X		
Malika OUREYA	Deputy to the Administrative and Finance Director	X		
Claire KARADI	Director of the Elementary level	X		
Christelle ADJAGBA	Representative of the Administrative staff	X		
Frédéric GRAZIANA	Representative of the Secondary teachers	X		
Mildred N PITA	President of the board/Head of HR Committee	X		
Emilie GASC	Vice-President/Head of Canteen/Hygiene Comm.	X		
Armando M SIROLLA	Treasurer/Head of Finance Committee	X		
Josie WANG	Secretary/Head of Communication Committee	X		
Carlos SHYIRAMBERE	Vice-treasurer/Finance and Maintenance & Security committees	X		
Esryne ONGOMA	Board member /Human Resources Committee	Proxy AS	X	
Ebby GATAMU	Board member / Communication committee	X		
Judy KAGURE	Board member /Head of Maintenance & Security committee	X		
Anne-Laure HOUSPIC	Board member/Human Resources & Communication committees	Proxy Judy		
Nassira BAUCHAMP	Board member/ Canteen/Hygiene and Maintenance & Security committees	Proxy Judy		
Rebecca GRANATO	Board member /Finance and Human Resources committees			
Dickson MIGIRO	Board member /Communication and Maintenance & Security committees			
Marie-Noëlle SENYANA-M	Task Officer for Parents Association (APE)	X		
Invitees / Other participants :		Public version to be disseminated to all staff and parents through the website		

AGENDA

1. Quorum CG – Approval of minutes of the BoD of 26/09/2023
2. Words from French Embassy
3. Pedagogic highlights
4. Budget 2024 proposal / Vote
5. Votes for Human Resources
 - a. Deputy DAF / b. SVT teacher / c. 2 Educational Assistants

Votes Maintenance & Security

- a. Contract SOPHOS
- b. Contract AAR

AoB:

NEXT BOARD OF DIRECTORS MEETING: WEDNESDAY 29 NOVEMBER: 8.15-10.15am

The meeting begins at 08.20am. The APE Vice-Chairman greets everyone, invites everyone to introduce themselves and welcomed the new members.

1. **1. Quorum: The quorum is reached with 8 members** of the Board including the President, the Vice-President and the Treasurer in person and 1 online. The 3 excused members had given their proxies: Anne-Laure and Nassira to Emily and Esryne to Armando.

The total votes will be counted out of 12.

The minutes of the last Ordinary Board Meeting of 26/09/2023 are approved by 11 votes out of 11. The online person could not vote.

The Chairperson gave the floor to the representative of the French Embassy.

2. Words from the Embassy

Mr Denis Sainte-Marie greeted all participants and thanked them for the invitation. He noted that the Management Committee was well represented today, with 7 members present, and welcomed the new members. He emphasised the large number of pupils enrolled, 676, which is a mark of confidence in the Lycée on the part of parents and also enables us to generate income to further improve the services provided to the school community, notably through a wider choice of extra-curricular activities, an essential element of attractiveness, particularly in an Anglo-Saxon school environment.

Today's meeting is crucial because it focuses on the 2024 budget. The review of Human Resources, with the switch to a Kenyan shilling salary scale, has stabilised the Lycée's current financial situation and minimised the effects of the devaluation of the Kenyan shilling. However, the Lycée's self-financing capacity remains very low and does not allow it to make major investments to improve its infrastructure.

3. Aspects pédagogiques :

- **The "Taste Week"**, which took place during the 2nd week of October, and during which many parents came to share their culinary specialties.
- **- La Grande Lessive**", an exhibition of our pupils' work on the theme "With or without water", which took place at the Yaya centre from 19 to 21 October.

Upcoming events

- **Well-being Week** from 14 to 17 November, during which a number of workshops will be held in all classes, including awareness-raising sessions on bullying in schools for secondary classes.
- **- French High School Week**, from 27 November
- **- An ambitious programme linked to the 2024 Olympic Games** to be held in Paris, with the final leg of the Olympic flame transfer route being Nairobi-Paris, with a distance of 6,000km to be run, and for which the entire school community will be involved throughout the school year, including the cross-country race to be held in May-June.

Today **the elementary school is celebrating Halloween**. Any children who wanted, came dressed up.

- **The visit of the Zone Inspector for Primary**, who will be visiting all next week, and who will be meeting some members of the Management Committee on Wednesday 15 November.

4. Budget 2024 proposal

Définition du budget prévisionnel

Le budget prévisionnel est le reflet du projet d'établissement et de la politique mise en œuvre en ce qui concerne notamment :

- 1) Les orientations pédagogiques,
- 2) L'évolution du montant des droits de scolarité,
- 3) Les rémunérations des personnels recrutés localement, le tableau des emplois, la participation à la rémunération des enseignants « résidents-obédience », les actions de formation continue prévues au bénéfice du personnel,
- 4) La participation à l'établissement au fonctionnement du réseau AEFK
- 5) L'application des règles du droit du travail et des directives de l'AEFE (cf. circulaires du 12/02/2023),
- 6) Les projets immobiliers, la programmation des dépenses de maintenance courante et de grosses réparations, les charges d'entretien,
- 7) Les mesures prises en matière de sécurité et sanitaire.

Principes budgétaires

- 1) **Annualité** : du 01/01 au 31/12
- 2) **Unité budgétaire** : Les recettes et les dépenses sont retracées dans un seul document
- 3) **Universalité** : Les recettes doivent couvrir toutes les dépenses sans affectation d'une recette à une dépense (sauf Bureaux scolaires ou Services spéciaux)
- 4) **Spécialité** : Les recettes et les dépenses sont réparties par service, comptes et par section
- 5) **Équilibre et sincérité** : Recettes = Dépenses, le résultat de l'exercice doit être nul. Les prévisions de recettes et les autorisations de crédits doivent être similaires et réalistes.

The AEFK's standard budget reflects the school's educational project and takes into account educational guidelines, changes in tuition fees, staff remuneration (local and seconded), participation in the AEFK network, building projects (maintenance and major repairs) and expenditure relating to safety and health standards.

The budget corresponds to a calendar year, and therefore covers two school years. It complies with certain budgetary principles, including unity (revenue and expenditure in a single document), universality (covers all expenditure), specialty (revenue and expenditure broken down by service, account and section) and balance and fairness.

The result for the financial year must be null, as the Lycée is a not-for-profit company.

Structure du Budget

1) Section de fonctionnement

Ensemble des recettes et des dépenses retraçant les services suivants :

- A. **Service général** : Pédagogie, Maintenance, Masse Salariale
- B. **Service spécial** : Les bureaux scolaires, les activités extra-scolaires, restauration scolaire, Cambridge, Pundaktiv

Structure du Budget

2) Section d'investissement

Ensemble des recettes et des dépenses retraçant les domaines suivants :

- a) Provisions et dotation aux amortissements (**recettes**)
- b) Emprunt (capital à rembourser), montant des investissements prévus cette année, reprise des provisions et quote-part des biens acquis sur subventions (**dépenses**)

The two sections of the budget are :

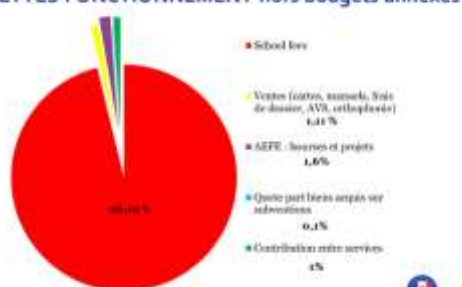
1. operations: the general service: education, payroll, maintenance and the special service: school grants, AES, canteen, Cambridge Centre and Pundaktiv.

2. investment: this includes **provisions** for risks, e.g. relating to litigation or works where it is not known whether the risk will materialise or not in 2024, and depreciation of property, which corresponds to the annual depreciation in value of property acquired of more than 100,000 kes.

Kes/Euro exchange rate and property depreciation, which corresponds to the annual depreciation in value of assets acquired in excess of 100,000 kes.

The main revenues

RECETTES FONCTIONNEMENT hors budgets annexes



EVOLUTION DES RECETTES PAR RAPPORT A 2023-2024

- 1) Augmentation des frais de scolarité à +6% par rapport à 2023-2024 malgré la forte augmentation du taux d'inflation de pays (le taux moyen était de 7,7% en 2022, pas de perspective de baisse prévue pour 2024)

FRAIS DE SCOLARITE ANNEE CIVILE 2024

a) Tarifs en vigueur Janvier - Juin 2024 (voir en AG le 12/12/2023) en Kes

NATIONALITES	Française	Rényen	Tiers
Maternelle	420 000	420 000	480 000
Primaire	614 474	614 474	760 072
Collège	700 518	700 518	862 281
Lycée	934 758	934 758	1 155 017

Excluding ancillary budgets, school fees account for 96% of operating revenue.

The remaining 4% is made up of

- sales (1.1%) which correspond to AVS or speech therapy fees billed to parents for children with special needs, badges, textbooks and application fees.

- grants paid by the AEFÉ (1.6%)

- the share of goods purchased with subsidies (0.1%)

and the contribution between services (e.g. for the AES using the Lycée premises, a breakdown of water, electricity and gas costs is calculated on the basis of the premises used; the AES cover a minimum of 4 million kes of the total annual water and electricity costs). The canteen has its own electricity and water meter.

There are also contributions from the AEFÉ that do not appear in the budget: the provision of 4 expatriate staff (headmaster, headmistress, financial director and teacher trainer), support for certain projects that may arise during the year, and support for making the school more secure if necessary.

For school fees, the increase will remain at 6% instead of taking into account the country's average inflation rate of 7.7% in 2022, in order to show parents our determination to stick to a reasonable increase, following successive increases of 15% and 10% in previous years.

School fees

b) Proposition de Tarification Frais d'écolage 2024-2025
KES
 Soumise au Vote en AG

Nationalité	Français-Kenyans			Tiers		
	Septembre-Décembre 2024	Janvier-Juin 2025	TOTAL	Septembre-Décembre 2024	Janvier-Juin 2025	TOTAL
Maternelle +0%	280 000	420 000	700 000	320 000	480 000	800 000
Primaire +6%	435 641	653 462	1 089 103	537 117	805 676	1 342 793
Collège +6%	495 035	742 549	1 237 582	609 345	914 017	1 523 362
Lycée +6%	661 976	992 964	1 654 940	816 212	1 224 318	2 040 531

The fees voted in December 2022 remain in force until June 2024 (school year 2023-2024), so the school fees for January to June 2024 form part of the revenue in the 2024 budget. School fees for the 2024-2025 school year (Sept 2024-June 2025) will be put to a vote at the December 2023 General Meeting, with a 6% increase. This will only impact the 2024 budget for one term.

Comments: At the French School Lycée Français of Kampala, the management committee applied a higher increase for school fees paid by parents' employers than for other parents.

In Kenya too, this discussion about differentiated fees according to the third-party payer took place in 2021 but at the General Assembly, the votes were very close and the proposed measures were not voted through. It should be noted that many of the parents employed by the UN were not in favour of these measures, and the vote was also aimed at unifying the fees for all nationalities, with no discount for the French and Kenyans, which was also rejected.

However, we can reopen this conversation within the Management Committee and think about another system for differentiating school fees. Bear in mind that Kenyan families are the future of this school and we need to convince them to enrol their children. Another differentiating factor could be to take into account parents whose income is taxed in Kenya (30%), regardless of their nationality.

However, we can reopen this conversation within the Management Committee and think about another system for differentiating school fees. Bear in mind that Kenyan families are the future of this school and we need to convince them to enrol their children. Another differentiating factor could be to consider parents whose income is taxed in Kenya (30%), regardless of their nationality.

Budget 2024 continued :

In order to maintain the attractiveness of the nursery, the proposed 2024 fees remain the same, unaffected by the 6% increase. In future, it will be useful to compare the cost of kindergarten with what is charged to parents, to be closer to reality.

This decision, taken last year, was based on a study of the attractiveness of the LFDD which, among other things, compared the cost of nursery between several international schools and highlighted that the LFDD's fees were among the highest, following consecutive increases of 15% in 2020-2021 and then 10% in 2021-2022.

The idea is also to attract children from an early age, so that they continue their education at the LFDD. In the French system, kindergarten is part of the education cycle, which is not necessarily the case in other schools that are more focused on the day care model. It is also important to attract allophone children from an early age to facilitate their integration into the other levels of education.

It should be noted that Braeburn's kindergarten fees are currently more expensive than those of the LFDD.

If we compare it to other establishments in the area, the LFDD's fees are higher than in Kampala or Kigali, but this also takes into account the cost of living in Nairobi.

School fees Evolution :

EVOLUTION DES SCHOOL FEES DE 2021 A 2025									
Différence D-C		PERIODE D		PERIODE C		PERIODE B		PERIODE A	
		School fees 2024-2025		School fees 2023-2024		School fees 2022-2023		School fees 2021-2022	
French/Kenyan	Others	French/Kenyan	Others	French/Kenyan	Others	French/Kenyan	Others	French/Kenyan	Others
Maternelle	0	0	700 000	700 000	800 000	700 000	800 000	831 919	1 035 476
Elementaire	62 647	76 007	1 089 033	1 342 793	1 027 456	1 266 786	969 298	1 195 081	881 180
College	70 052	86 228	1 237 582	1 523 762	1 067 531	1 437 134	1 301 444	1 355 787	1 001 313
Lycée	93 676	115 502	1 654 940	2 040 521	1 567 264	2 925 029	1 472 891	1 816 065	1 338 902
		Hypothèse + 6%		Hypothèse +6%		Hausse + 10%		Hausse +15%	

- Compared to the inflation rate for 2020 and 2021, the proposed tuition fee increases for 2021-2022 (+15%) and 2022-2023 (+10%) were well above the inflation rate. This is why for 2023-2024 we have stayed below the inflation rate with an increase of 6% and similarly for the 2024-2025 proposal, the Finance Committee has proposed to stay at 6% instead of applying the average inflation rate of 7.3% observed in 2023.

Expected revenue and forecast headcount:



Total revenue expected for 2024: 800 million Kes, comprising:

Tuition fees for Trimesters 2 and 3 of the 2023-2024 school year + Tuition fees for Trimester 1 of the 2024-2025 school year, plus amounts for 1st enrolment fees and examination fees. The phasing allows us to forecast the self-financing capacity for maintenance or investment work.

Projected headcount:

We need to anticipate variations in the number of students over the course of the year and apply the precautionary principle to take account of the average number of students over the last 3 years and respect the principle of budget accuracy. The average number of pupils is therefore 625.

2) Maintien des recettes :

Ventes diverses (cartes d'accès établissement, dégratation manuels scolaires, avances d'orthophonie, prise en charge des élèves à besoin éducatif particulier « AVS », frais de dossier inscription en ligne, droits d'examen, activités extra-scolaire)

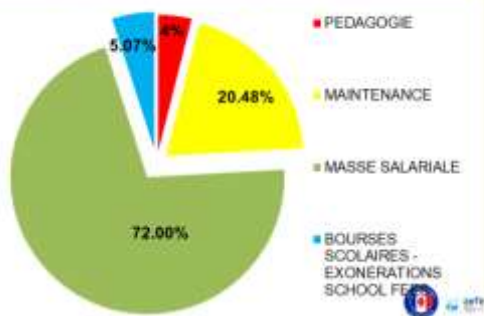
NB: le montant des frais de 1ère inscription reste inchangé (120 000 Kes, cependant cette année, il ne sera pas déduit des frais de dossier d'inscription)

En Kes	Budget initial 2023	Budget initial 2024	Variation en %
Produits de services :			
1. Frais de scolarité	771 838 467	800 770 045	+3,7%
2. Droits d'inscription / inscriptions			
3. Droits d'examen			
4. Pédagogie (0%)			
Subventions AEF:			
1. Montants des bourses AEF 1ère inscription	12 068 201	13 203 004	+ 10,06%
Produits ACEN/MS/Généralistes (associés)			
1. Régulation (0%), matériel (0%), autres	98 173 642	111 655 182	+ 13,76%
2. Service MS, Services (Coopération/Stage/autres)			
3. Coopération autres services			
Produits financiers:			
1. Revenus de placements financiers	0	0	0%
Produits exceptionnels:			
1. Dotations affectées par le gouvernement	1 000 000	1 000 000	0%
2. Bénéfices d'activités annexes			
3. Bénéfices d'activités annexes			
Revenus exceptionnels:			
1. Revenus exceptionnels	0	0	0%
Total Revenus	882 002 109	927 528 231	+ 5,16%

The various types of income remain the same. Application fees will no longer be deducted from the 1st enrolment fee. With regard to the ancillary budgets, the AES amounts will be increased. However, it should be noted that the overall % increase in revenue remains below the 6% increase in school fees, since this increase only affects the 1st term of the 2024 school year.

Main expenditure :

DEPENSES DE FONCTIONNEMENT hors budgets annexes



EVOLUTION DES DEPENSES PAR RAPPORT A 2023

LPEDAGOGIE :

Projets pédagogiques et Fonctionnement pédagogique

Augmentation des crédits par rapport à 2023 pour la réalisation de 30 actions liées au projet d'établissement :

Axe du projet	Nombre d'actions	Montant
1. Réussite scolaire des élèves	13	3 625 110 Kes
2. Elèves citoyens dans un monde en évolution	9	1 852 100 Kes
3. L'apprentissage de l'autonomie et de la responsabilité	10	4 522 790 Kes

Soit un montant 10 000 000 KES au lieu de 8 000 000 Kes en 2023 + 25%

72% of expenditure is related to payroll, 20.48% to maintenance, and the remaining 8% is divided between educational projects and school exemptions and grants. As far as educational projects are concerned, there has been an increase of +25% (10MKES instead of 8MKES).

EVOLUTION DES DEPENSES PAR RAPPORT A 2023

Maintien global des crédits pour le fonctionnement pédagogique :

Attention : en raison de la dévaluation de la monnaie Kes, le montant dédié aux achats en France connaîtra une baisse des enveloppes budgétaires

Montant attribué au fonctionnement des disciplines et site primaire : 11 800 000 Kes (idem qu'en 2023)

Montant attribué aux achats de fournitures scolaires : 8 000 000 Kes (idem qu'en 2023)

Montant attribué aux matériels divers : 2 500 000 Kes (+500 000 Kes par rapport à 2023)

Montant attribué au cours de natation : 1 300 000 KES (+500 000 Kes par rapport à 2023)

Montant attribué à la reprographie : 2 000 000 Kes (- 300 000 Kes par rapport à 2023)

Soit un total général de : 23 000 000 KES (idem par rapport à 2023)

EVOLUTION DES DEPENSES PAR RAPPORT A 2023

II- MAINTENANCE ET ABUSSEMENT :

Augmentation globale du service de +25% en raison de :

a) Prise en charge de la perte de change pour certain des Kes en Euro : remboursement des dettes antérieures à l'AEFE - pour les factures reçues de prestataires étrangers (matériel scolaire, matériel informatique, matériel de nettoyage, matériel de cuisine) en devises étrangères en contrepartie de la facture des Français de l'étranger, remises constatées AEFE pour participation au fonctionnement de projets et réalisations des personnels français titulaires de l'Éducation Nationale

pour un montant total de 1,11 millions de Kes

b) Constatation en dépense des exonérations accordées aux familles opérées sur les School Fees + bourses scolaires inscrites dans l'AEFE

pour un montant de + 25 millions de Kes

c) Constatation des exonérations en cas de frais médicaux engagés sur fonds propres et subventions AEFE

pour un montant de + 11 millions de Kes

d) Charges de visibilité (eau, électricité et carburant)

pour un montant de + 1 millions de Kes

I. For educational operations: the amount of 23 million KES remains the same, but orders from SOFIP could be revised downwards, depending on the exchange rate at the time of the order. Reprography costs will be revised downwards to avoid double invoicing (external party invoicing the school using its equipment and supplies).

II. Expenses relating to the maintenance of the facility:

There is an increase of 23% compared to last year, which is justified on the one hand by the increase in water, electricity and fuel rates of more than 5%, but above all by the introduction of a budget item relating to **the loss of exchange rate** used for the purchase of Euros, given that there are fewer and fewer parents who pay school fees in Euros, whereas we need them to pay AEFÉ invoices.

The amount relating to the exchange loss is estimated at 37 million Kes for a total amount of 331 million Kes with an exchange rate of 164 and with an exchange rate of 180 the exchange loss will be 41 million Kes.

An initial purchase of 74 million Kes will be made in January 2024 for the January, February and March invoices, followed by a purchase of 54 million Kes in February for the April, May and June invoices, and finally in March, 24 million Kes for July and August. At 30 March, there will be a 6-month advance to pay AEFÉ debts and invoices such as SOFIP.

Comments:

- We also need to think about other channels outside the bank for buying Euros, such as Forex bureaux, because buying currency is a free market in Kenya and we don't have to go through the bank. However, we must ensure that these transactions are properly documented.
- We must try to make parents aware of the need to pay in Euros so that they don't lose too much money to the banks, but we can't force them to pay in Euros. We need to reopen the discussion about third-party payers to ensure that companies that can, pay in foreign currency (Dollars/Euros).
- For invoices for the 1st quarter of calendar year 2024, we will use the chancellery rate, as voted at the September General Meeting, and will be able to assess the impact of this measure.

EVOLUTION DES DEPENSES PAR RAPPORT A 2023

II. MAINTENANCE ET ABATTEMENT :

Stabiliser des crédits : Reconnaitre et valider certaines lignes budgétaires

a) Continuité d'entretien scolaire : stabilisation des charges relatives à l'entretien général de l'établissement (contrat CHAN2) : réévaluation du budget annuel global de 13 000 000 Kes par rapport à 2023

b) Optimisation des coûts de reprographie, fournitures administratives, réception, fournitures d'entretien par le biais en place de nouvelles prestations en compte les besoins associés de l'établissement - 30 % par rapport à 2023

c) Renforcer certains modes de fonctionnement par le lancement de nouveaux schémas de charges : établir un véritable contrôle de gestion sur les charges fixes

Maintenir des crédits :

a) Contrat de sécurité et de gardiennage : dépenses de sécurité : entretien des biens mobiliers et immobiliers, loyers, dépenses informatiques, déplacement de la communication interne et externe ;

Ce service enregistré dans un montant total de = 171 000 000 Kes au lieu de = 130 000 000 Kes en 2023

soit + 32 % supplémentaire



EVOLUTION DES DEPENSES PAR RAPPORT A 2023

III. Masse salariale (MS) :

Maintien du Taux de la MS nette par rapport au Budget de fonctionnement (hors budgets annexes et bourses scolaires) : + 12 %

(Taux très élevé - il faudrait atteindre au plus 45 % du budget net total pour pouvoir prétendre à la réalisation de travaux d'investissement d'envergure)

Personnel en droit légal

- Prise en compte des avancements d'échelon pour les personnels éligibles pour l'année 2024 ;

- Pas de suppression de poste prévue

- Création d'un support + charge(s) de communication + tel que prévu en 2022-2023 ;

Soit un montant total affecté à cette ligne budgétaire de + 430 300 000 Kes au lieu de 304 000 000 Kes

Soit une augmentation de + 13 % par rapport à 2023



Avenues for optimising expenditure:

- **Maintenance outsourcing contract:** reduction in the Chania workforce, which was increased by 13 staff during the Covid (currently 20 staff) but has not been reduced since. The annual cost is around Kes 9 million. We will be working with management to allocate posts and see if we can go back to a total of 12 staff. Our school has a surface area of 9,000 m² for 670 pupils. In comparison, a neighbouring school with a surface area of 13,000 m² and 1,100 pupils employs the same number of cleaning staff as the Lycée at present. The proposal is to reduce this cost by 40%.
- Consider annual requirements for administrative and maintenance supplies to reduce the bill by 20%.
- Renegotiate certain maintenance contracts through competitive tendering. This will be presented to the Finance Committee.
- Establish genuine management control over fixed costs.

With regard to the payroll, the objective over 2 years is to reach 65% of the total budget, in order to qualify for loans to finance renovation work or major investments. For the time being, there are no plans to abolish any posts, step increments will be considered for those eligible, and 1 communications officer post, voted for in 2021, will be maintained. However, the 13% increase compared with the 2023 budget is due to the exchange rate of 134 kes, used to convert the salary scale from Euros to Kes.

EVOLUTION DES DEPENSES PAR RAPPORT A 2023

Finances, remboursements

ATTENTION ATTENTE DE LA PARUTION DE L'INSTRUCTION BUDGETAIRE 2024 DE L'AEFE QUI FIXE LES MODALITES BUDGETAIRES

Les chiffres peuvent varier suite à la parution de ce document.

Taux de remises à l'AEFE à 58 % des rémunérations patronales + 88 % du montant DUVL et ISAE (Indemnité Spécifique de Vie Locale Indemnité de nuit et d'accompagnement des élèves + Indemnité de mission particulière, Heures supplémentaires autorisées et suppléments et indemnités de jury et d'examen.

Prise en compte de la revalorisation du point d'indice prévue au 01^{er} janvier 2024 (niveau gouvernemental)

Credit annuel de 1.121.181.992 KES

soit + 11,8 % par rapport à 2023

21 postes pourvus à ce jour sur 21 supports

Maintien du support : NEH



EVOLUTION DES DEPENSES PAR RAPPORT A 2023

Formation du personnel

Augmentation des crédits de Formation interne et continue (Johannesburg 1% de la MS) pour la prise en charge notamment des nouveaux personnels

+ 6 316 784 KES au lieu de 5 700 000 Kes en 2023

Maintien des heures supplémentaires et de vacations : versement des indemnités pour missions particulières : remplacement des enseignants en formation continue + 3 609 000 KES



It should be noted that **resident-detached staff represent 50%** of the teaching staff and that the AEFE remittance rate remains the same at 58% of main salaries and the school pays 100% of ISVL and ISAE allowances (for the cost of local living and student support). For 2024, we have to wait for the AEFE's budget instruction to be published. However, the 2024 budget considers the 3% salary increase (1.5% in July and 1.5% in January) voted by the French government. As far as **continuing education** is concerned, 1% of the payroll is paid to the regional training centre in Johannesburg. The increase compared with 2023 is due to the exchange rate used to convert the payroll into Kenyan shillings.

Special services :

Services SPECIAUX AUTOFINANCEMENT

1) Bourses scolaires AEFE (recettes = dépenses)

Montant provisionnel 2024 : 13 282 004 KES

(montant 1^{er} estimation des heures mars 2024)

Bourses scolaires 2023/2024 : 9 élèves boursiers dont 8 élèves bénéficiant d'un tiers de prise en charge des frais d'entretien de 100%

Bourses scolaires 2022/2023 : 9 élèves boursiers dont 8 élèves bénéficiant d'un tiers de prise en charge des frais d'entretien de 100%

Soit + 100% par rapport à 2023



Services SPECIAUX AUTOFINANCEMENT

2) Activités Extra-scolaires :

58 activités proposées dont 14 sont mises de 5 élèves inscrits

878 inscriptions aux activités soit 366 élèves et 66 adultes

Recettes	Montant	Dépenses	Montant
Inscriptions	19 370 000	Pédagogie	1 000 000
		Personnels	11 161 000
		Reversement service général	3 338 840
		Entretien	7 269 000
		Matériel divers	
Total	19 370 000	Total	18 370 000



For **AEFE school grants**, intended for the children of French nationals, the provisional amount is 13.2 million Kes, corresponding to 9 grant-holders, 8 of whom are covered at 100%.

Extra-curricular activities (AES): This year, 56 activities are on offer. 878 enrolments for a total of 19.37 million kes, of which 3.3 million kes are paid back to the general service and the 7.2 million kes for maintenance and the purchase of various equipment can be allocated in other ways.

Services SPECIAUX AUTOFINANCEMENT

3) Cantine :

612 élèves inscrits en moyenne

80 personnels + 8 détachés inscrits en moyenne

Recettes	Montant	Dépenses	Montant
Inscriptions	71 931 000	LEHANA ROAD	60 285 246
		Reversement service général (repas staff)	5 643 752
		Plafonds inclus	Compteur eau, gaz et électricité indépendants
Total	71 931 000	Total	71 931 000



Services SPECIAUX AUTOFINANCEMENT

3) Cambridge :

Sur une moyenne de 108 élèves inscrits

Recettes	Montant	Dépenses	Montant
Inscriptions	2 408 400	Coût certification	1 746 040
		Reversement	661 400
		Contribution service	
Total	2 408 400	Total	2 408 400



Canteen:

The service is in deficit, partly because the amounts invoiced by the service provider do not correspond to the amounts invoiced to families, and partly because local staff receive a meal allowance that is lower than the cost of staff meals. However, the deficit has decreased. It is 400,000 kes compared with 2 MKES last year.

Comments:

- In terms of communication with parents, it is important to inform them of the annual amounts due for the canteen and the AES, so that parents who wish to do so can pay by the year even if they have credits in the event of overpayment.
- **Why to schedule most of AES on the same days?** Answer: The facilities are only available two afternoons a week. It depends on instructor availability. The AES committee could discuss this subject in detail.

En RES	Budget 2023 (Budgets annexes (mkes))	Budget 2024 (Budgets annexes (mkes))	% Variation
Autres charges : - Frais de matériel scolaire - Frais de matériel - Frais de matériel scolaire	41 250 000	43 000 000	+ 4,24 %
Autres charges : - Bénévolat - Matériel pour travaux pratiques - Bénévolat	14 000 000	14 700 000	+ 0,6 %
Autres charges (Bénévolat) : - Bénévolat - Matériel pour travaux pratiques - Bénévolat	44 772 000	39 339 054	- 12,10 %
Charges de personnel	435 700 000	445 506 495	+ 2,3 %
Autres charges (Bénévolat) : - Bénévolat	182 450 281	198 160 546	+ 8,61 %

En Kes	Budget 2023	Budget 2024	% Variation
Autres charges : - Bénévolat - Bénévolat	12 600 000	28 909 561	+ 29 %
Charges Exceptionnelles	2 558 040		
Dotation aux amortissements et provisions	9 700 000	62 891 567	+ 65 %
Budgets annexes	94 286 409	95 009 400	- 0,65 %
Total Dépenses	983 688 909	927 516 630	+ 4,95 %
En Kes	Budget 2023	Budget 2024	
RESULTAT	0	0	

4.95% increase in the 2024 budget compared with 2023.

Investment Budget

Les investissements envisagés en 2024

Intitulé	Total (milles)	Montant (milles)	Observations
Investissement	25 000 000	25 000 000	
Amortissement	25 000 000	25 000 000	
Autres	25 000 000	25 000 000	
Total	25 000 000	25 000 000	

Les Ressources (recettes)

En RES	Budget 2023	Budget 2024
Subvention d'investissement	4	4
Fonctions	9 600 000	97 533 000
Amortissement et dépréciation des immobilisations	7 100 000	25 497 000
TOTAL RECETTES	16 704 000	123 034 000

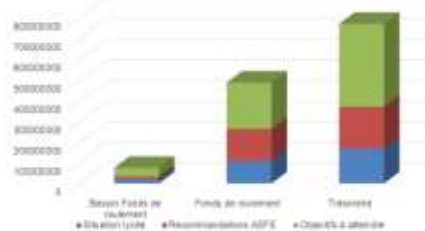
Les Emplois (dépenses)

En Kes	Budget 2023	Budget 2024
Dotations justifiant l'investissement	1 400 000	1 400 000
Amortissements		
Dotations		
Dotations		
Dotations		
TOTAL DÉPENSES	13 100 000	26 800 000
TOTAL RECETTES - DÉPENSES	33 934 000	+ 96 234 000

An amount of 25 Mkes is envisaged for 2024. However, without further reserves, it will not be possible to raise funds for major investments. We need to think about a fundraising strategy for projects such as refurbishing the auditorium.

Working capital/cash flow

Rapport niveau de fonds de roulement - Trésorerie



The school has a real cash flow problem. The AEF's recommendation is to have working capital equivalent to 60 days' daily expenditure (60x 2.5Mkes = 150 Mkes). This is far from being the case and we need to work on it.

Finance objectives for 2024:

- Complete the 2020 and 2021 audits and present the 2022 and 2023 statements of accounts at the AGM.
- Improve the planning of payments submitted to the Management Committee for approval: 2x months for regular payments and find a system for small urgent invoices.

In view of the AEF 2021 debts to be paid by the end of October 2024, and the 2023 returns to be paid by the end of December 2024, the objectives of improving the system and having sufficient working capital will probably not be achieved until 2025.

Comments:

What about re-enrolment fees? This will not be introduced next year. In order to definitively confirm a student's re-registration, parents wishing to re-register their children for the 2024-2025 school year will be asked to pay a re-registration fee before the end of the registration campaign. This payment will be treated as an advance on the annual school fees. (The amount of this payment will be voted on at a forthcoming Board meeting and then approved by the General Meeting).

The Management Committee thanked the DAF for this very coherent and detailed presentation of the 2024 budget and recommended that a more concise presentation be prepared for the General Meeting and that the budget and narrative be sent at least one week before the General Meeting on 14 December.

The budget was approved unanimously by 11 votes out of 11.

Further votes were also taken in Human Resources and Maintenance on the basis of the decision support notes received.

VOTES:**HUMAN RESOURCES:**

- 1. The recruitment of the Deputy CFO, to cover the maternity leave of the CFO, was approved by 11 votes out of 11.**
- 2. The recruitment of the SVT Teacher, who will replace the incumbent after the short break (6 November), was approved by 11 votes out of 11.**
- 3. The recruitment of 3 Teaching Assistants was approved by 11 votes out of 11.**

MAINTENANCE:

- 1. The award of the SOPHOS contract to the new service provider MANAGE IT was approved by 11 votes out of 11.**
- 2. The award of the new Medical Evacuation Contract for students and staff to AAR-Health Care (Kenya), Limited was approved by 11 votes out of 11.**

Miscellaneous:

- The AEFÉ regional office in Johannesburg is in talks with the LFDD to organise the AEFÉ governance seminar for the Africa zone, which will take place around 15 March 2024 in Nairobi. All the schools under agreement in the Africa zone would come together for two days. The meeting would be fully funded by the Johannesburg regional office.
- An online meeting could be organised in December with the AEFÉ Network Development Manager to discuss the Lycée's future projects (Vision 2030).
- In preparation for this meeting, a meeting on the Vision 2030 strategic document would be organised at the beginning of December.

The Chair thanked all participants and closed the meeting.

The meeting ended at 10.35 am