

SUBSIDY TIMELINESS AND FINANCIAL STABILITY OF CATHOLIC PRIMARY SCHOOLS IN BUTEMBO SUB-PROVINCIAL COORDINATION, DEMOCRATIC REPUBLIC OF CONGO

BY

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ABSTRACT

This study examined the relationship between subsidy timeliness and the financial stability of Catholic primary schools operating under the Butembo Sub-Provincial Coordination, Democratic Republic of Congo, a fragile setting where, since 2019, the government's Fee-Free Basic Education policy places substantial responsibility for school financing on state subsidies. Anchored in Management Control Theory, the study adopted a positivist philosophy and a quantitative cross-sectional survey design. Structured questionnaires were administered to 151 head teachers, of whom 150 provided usable responses, and were supplemented by secondary financial records from 114 schools for triangulation. Subsidy timeliness was measured through eight Likert-scale items capturing disbursement punctuality and schedule compliance, while financial stability was measured through eight items operational zing cash-flow adequacy. Descriptive results showed moderate and uneven subsidy timeliness ($M = 2.65$, $SD = 0.89$). Subsidy timeliness was statistically significant, controlling for subsidy adequacy, utilization and accountability, in an HC3-robust regression model ($\beta = .402$, $p < .001$). Secondary financial records showed an average disbursement delay of 7.96 days. The findings indicated that punctuality and predictability of subsidy receipts were important for short-term school financial stability. The study recommended a transparent, term-based subsidy release calendar and systematic documentation of delays.

Keywords: Cash-flow adequacy; Catholic schools; Democratic Republic of Congo; Financial stability; Government subsidies; Subsidy timeliness

1. Introduction

Financial stability is a foundational condition for the continuity of institutions that depend on external funding, including publicly subsidized schools operating in fragile settings (Muchsidin et al. 2025). In the Democratic Republic of Congo, the Fee-Free Basic Education (FFBE) policy introduced in 2019/2020 removed school fees as a major source of school-level financing and increased reliance on government subsidies (World Bank 2020). Although the policy expanded access to education, it also increased the importance of predictable public transfers for maintaining school-level cash flow (World Bank 2020, 2021b). Catholic primary schools under the Butembo Sub-Provincial Coordination operate in a context of insecurity and limited institutional reserves; unlike systems where informal parental contributions can

cushion a late transfer, the FFBE policy formally removed this buffer, leaving government disbursement as the near-exclusive channel through which schools cover operating costs (Falisse et al. 2022). Subsidy disbursement to these schools may nonetheless be delayed or inconsistently scheduled (Kasozzi & Matenda 2023; Mundende 2021). This study examined subsidy timeliness, defined as the punctuality with which government subsidies are released and received relative to established disbursement schedules (World Bank 2021b), and its relationship with the financial stability of Catholic primary schools in Butembo. The data were drawn from a broader thesis examining government subsidy management practices in these schools, focusing specifically on the subsidy timeliness dimension because it proved, on diagnostic testing, the most robust of the dimensions examined.

2. Statement of the Problem

Subsidy disbursement to Catholic primary schools in Butembo remains irregular, and the consequences are financially material rather than merely inconvenient, despite the sector's importance. The 2021 suspension of a US\$100 million World Bank education-sector disbursement, following concerns about payroll irregularities and financial-management weaknesses, illustrates the scale of vulnerability within the wider financing system on which these schools depend (World Bank 2021a). Where subsidies arrive late or unpredictably, schools may delay payments, draw down limited reserves or seek alternative contributions, potentially undermining the objectives of Fee-Free Basic Education (Falisse et al. 2022).

The existing literature on this problem is not settled on which dimension of subsidy management matters most. Wario and Aduda (2022) found subsidy timeliness and adequacy to be empirically distinct predictors of school financial outcomes when tested together in Kenya, while Kodila-Tedika and Otchia (2022) and Falisse et al. (2022), studying the DRC specifically, emphasize timeliness and the loss of informal financing buffers as the more acute constraint under the Fee-Free Basic Education policy. Other studies, such as Mbogo et al. (2022) in Kenya and Gabdo et al. (2025) in Nigeria, frame the same underlying problem primarily around funding adequacy and administrative delay rather than timeliness as a distinct construct, and Malunda et al. (2024), examining grant-aided primary schools in Uganda, likewise treat government grant management as a single undifferentiated category rather than testing its component dimensions against one another. This inconsistency in how the problem is framed, adequacy versus timeliness versus general grant management, leaves it unclear which lever most reliably explains financial instability in Catholic primary schools operating under a Fee-Free Basic Education policy regime. This study therefore isolated and evaluated the relationship between subsidy timeliness specifically and the financial stability of Catholic primary schools under the Butembo Sub-Provincial Coordination.

3. Literature Review

The study was anchored in Management Control Theory, developed by Anthony (1965), who described

management control as the process through which managers ensure that organizational resources are obtained and used effectively and efficiently to achieve institutional objectives, emphasizing the importance of timely and reliable information and resource flows for planning, monitoring and decision-making. Applied to this study, the theory suggests that schools are more likely to maintain financial stability when resources are disbursed and monitored in a timely manner, and that delayed financial resources disrupt budgeting, payment scheduling and service delivery (World Bank 2022). The theory has limitations in fragile settings because political, bureaucratic and governance conditions can affect disbursement processes beyond the direct control of school managers (IMF 2023), and it tends to treat disbursement as a largely technical process, understating political and non-economic influences on disbursement schedules (Brandt & De Herdt 2020). Nevertheless, it provided the most direct framework for examining whether the timing, as distinct from the volume, of government subsidies is associated with school-level cash-flow adequacy, and it has rarely been tested in faith-based primary education operating in fragile, conflict-affected sub-provincial jurisdictions such as Butembo.

Several existing studies assessing the relationship between subsidy timeliness and school financial outcomes were reviewed. Hariyanto et al. (2025) conducted a qualitative case study of School Operational Assistance Subsidies in Indonesia, interviewing school administrators at MTs Hidayatul Falah in Sukabumi Regency, and found that repeated delays in disbursing operational grants stalled procurement and halted development projects, showing that funds officially allocated to a school cannot fulfill their purpose if they do not arrive in step with the school calendar. Building on this, Wario and Aduda (2022), examining capitation transfers to primary schools in Kenya's North Horr Sub-County, found that subsidy timeliness, evaluated alongside adequacy within the same institutional sample, significantly predicted school financial outcomes; their design is instructive because it demonstrates, within a single study, that adequacy and timeliness are empirically distinct yet jointly consequential predictors, a structure the present study mirrors by testing timeliness while controlling for the other subsidy-management dimensions. This distinction

echoes Hariyanto et al.'s (2025) findings, strengthening the case that timeliness effects are not confined to a single funding system or national context.

Evidence from Nigeria points in the same direction: Gabdo et al. (2025) found that funding delays were identified by most school administrators as a barrier to effective institutional management, even where enrolment targets were being met. In the Democratic Republic of Congo specifically, the transition to Fee-Free Basic Education reduced the role of parental contributions as an informal financial buffer, increasing the importance of reliable government transfers (Falisse et al. 2022). Kodila-Tedika and Otchia (2022), studying the Fee-Free Basic Education policy using a quantitative spatial approach, found that although the policy significantly increased enrolment, government frequently failed to provide operational subsidies on time, placing substantial financial pressure on Catholic schools, which enrol most learners under the policy; this finding sits close to Gabdo et al. (2025) in showing that enrolment growth and financial destabilization can unfold simultaneously, but it carries particular weight here because it narrows the lens onto Catholic schools specifically. Falisse et al. (2022), in a qualitative field study of how the Fee-Free Basic Education policy changed school management in the DRC, found that the centralized funding system replaced the previously dependable parent-teacher financial contributions; without timely government transfers, schools lost this alternative safety net and experienced persistent cash-flow deficits, a structural condition that makes the DRC especially exposed to delay compared with settings such as Mbogo et al.'s (2022) Kenya, where schools could still informally lean on parents when government payments lagged.

These studies also differ considerably in method and sample, which affects how directly their findings compare: Hariyanto et al. (2025) relied on qualitative interviews, generating process detail but no effect size; Wario and Aduda (2022) and Mbogo et al. (2022) used correlational survey designs closer in structure to the present study; and Kodila-Tedika and Otchia (2022) applied a spatial difference-in-differences design with propensity score matching to national enrolment data. None of these, individually, combines a quantified effect size with independent, non-self-reported

corroboration; the present study's combination of an eight-item Likert scale with an independently sourced financial-records extraction sheet is intended to close that specific gap. The literature further diverges on the coping mechanisms available once delay occurs where informal parental contributions remain permitted, delay is disruptive but not without remedy (Mbogo et al. 2022; Hariyanto et al. 2025), whereas the DRC's Fee-Free Basic Education policy abolished such contributions, leaving Congolese schools more exposed (Falisse et al. 2022; Kodila-Tedika & Otchia 2022). Catholic schools also occupy a distinctive position: they enrol most learners under the Fee-Free Basic Education policy (Kodila-Tedika & Otchia 2022), yet, aside from this study's own parent research, have rarely been the direct unit of analysis in quantitative studies of subsidy timeliness, most of which examine public secondary schools or national policy rather than church-managed primary institutions under dual state-and-ecclesiastical governance.

Together, these studies show that subsidy timeliness is a structural determinant of institutional financial stability. Despite spanning different countries, education levels and methods, they converge on one conclusion: delayed disbursement disrupts institutional functioning regardless of how well-designed the underlying subsidy program is, though they differ in severity and mechanism, with the DRC-specific studies (Kodila-Tedika & Otchia 2022; Falisse et al. 2022) revealing the most acute vulnerability because the Fee-Free policy eliminated the parental-contribution safety net available elsewhere. Yet none has tested, using both perception data and independent financial records, how subsidy timeliness relates to the financial stability of subsidized Catholic primary schools in a single conflict-affected sub-provincial coordination, or tested timeliness against the other subsidy-management dimensions within one regression model to establish whether its effect is independent or merely a proxy for better-managed schools generally.

To address this gap rigorously, the present study drew methodological guidance from a cognate financial-cooperative setting. A comparable positivist, cross-sectional approach, testing a hypothesized relationship between measurable constructs and validating results with rigorous diagnostic testing, had been applied to institutional financial-resilience questions by Maina et

al. (2025), whose study of loan portfolio risk and capital adequacy in Kenya's savings and credit cooperatives likewise grounded its regression estimates in explicit diagnostic checks before drawing policy conclusions. The present study adopted this approach for the same reason :a single significance test, without diagnostic scrutiny, is not sufficient grounds for policy recommendations in institutional-finance research. Accordingly, the present study addressed the gap identified above by measuring subsidy timeliness through eight scaled items on disbursement punctuality and schedule compliance, testing its relationship with financial stability among Catholic primary schools in Butembo while statistically controlling for subsidy adequacy, utilization and accountability, and corroborating the questionnaire-based findings against independently sourced financial records.

4. Research Methodology

The study adopted a positivist research philosophy and quantitative cross-sectional survey design, appropriate for testing a hypothesized relationship between measurable constructs (Creswell & Creswell 2023; Saunders et al. 2023; Maina et al. 2025). The target population comprised 195 Catholic primary schools under the Butembo Sub-Provincial Coordination, and head teachers were selected as respondents because of their direct involvement in school-level budget planning, subsidy receipt and financial administration. Using Yamane's formula at a 5 percent margin of error, the minimum required sample was approximately 131 schools; this was increased to 151 to allow for non-response(Ariffin, 2021)and proportionate stratified random sampling was applied across the Coordination's seven sub-divisions. Of the 151 questionnaires distributed, 150 were usable.

Subsidy timeliness was measured through eight Likert-scale items (1 = Strongly Disagree to 5 = Strongly Agree) assessing disbursement punctuality and schedule compliance, and financial stability through eight items operationalizing cash-flow adequacy: the capacity to meet short-term obligations, maintain liquid funds and avoid interruption of school operations. Negatively worded items were reverse scored so that higher analytical scores consistently represented more favorable conditions. Both constructs were embedded within a broader instrument that also

measured subsidy adequacy, utilization and accountability, allowing timeliness to be tested while statistically controlling for the other three dimensions of subsidy management, though the results and discussion below focus specifically on subsidy timeliness.

A pilot study involving 14 head teachers, drawn from the contextually comparable but administratively separate Bungulu Sub-Provincial Coordination, produced a Cronbach's alpha of .673 for subsidy timeliness and .780 for financial stability. The timeliness coefficient fell marginally below the conventional .70 acceptability threshold but was retained because of the scale's clear theoretical grounding and its proximity to the benchmark; this is treated as a measurement limitation throughout the analysis rather than a resolved question.

Data were collected through a structured questionnaire administered via Kobo Toolbox in French, the DRC's official administrative language, and through a secondary financial-data extraction sheet covering approved budgets, actual subsidy receipts and disbursement dates, used for triangulation rather than as the primary basis for hypothesis testing. Descriptive statistics and Pearson correlation described the data, and multiple linear regression, with subsidy timeliness, adequacy, utilization and accountability entered simultaneously, estimated the independent relationship between subsidy timeliness and financial stability. Diagnostic testing preceded interpretation: the Breusch-Pagan test indicated heteroscedasticity ($LM = 18.925, p < .001$), so HC3 robust standard errors were used for all inferential decisions (MacKinnon 2023), and a significant Ramsey RESET test ($F(1,143) = 43.998, p < .001$) indicated possible functional-form misspecification, so the regression coefficient for timeliness is interpreted as a conditional linear association rather than definitive causal evidence. Analysis was conducted in SPSS version 29.

5. Results

This section outlines the analysis and discussion of the descriptive results for subsidy timeliness before turning to the regression and triangulation evidence used to test its relationship with financial stability.

5.1. Descriptive Statistics for Subsidy Timeliness

The descriptive statistics derived from the items were scored from 1 to 5, with higher scores, after reverse-scoring, representing more favorable timeliness conditions; the minimum and maximum columns confirmed that respondents used the full range of the

scale for each item, indicating no restriction of range that could artificially compress variability. Item-level sample sizes varied slightly ($N = 148-149$) due to isolated missing responses on individual items, with no discernible pattern across items. Table 1 presents item-level and composite results.

Table 1: Descriptive Statistics for Subsidy Timeliness

Statement	N	Mean	SD	Min	Max
Subsidy funds are disbursed within the time expected by our school.	149	2.14	1.80	1	5
Delays in subsidy disbursement are usually short.	149	3.10	2.00	1	5
Delays in subsidy disbursement disrupt our school's cash flow. *	148	1.07	0.48	1	5
The exact date the subsidy will arrive is communicated to our school in advance.	149	4.92	0.56	1	5
Subsidy disbursements follow the same release schedule every month.	148	2.20	1.83	1	5
Some disbursement periods are skipped entirely. *	149	4.01	1.73	1	5
The interval between one disbursement and the next is consistent.	149	2.70	1.98	1	5
When the disbursement calendar is not followed, our school is given an explanation. *	149	1.08	0.56	1	5
Composite Subsidy Timeliness	149	2.65	0.89	1.50	4.50

**Reverse-scored items; wording retained in original negative form but reported mean and SD reflect reverse-coded values.*

The composite mean of 2.65 ($SD = 0.89$) placed subsidy timeliness at a moderate level, confirming that disbursement schedules were not consistently reliable. The reverse-scored item on cash-flow disruption ($M = 1.07$) indicated that respondents overwhelmingly experienced disruption from delays, while the item on receiving an explanation when the disbursement calendar was not followed produced the lowest mean in the scale ($M = 1.08$), showing that explanations were rarely provided. In contrast, the item on advance communication of the expected disbursement date was very high ($M = 4.92$), indicating that a date was often communicated even when it was subsequently not honoured, a pattern, advance notice combined with poor follow-through, consistent with a system in which

scheduling exists on paper but is weakly enforced in practice.

5.2. Regression Results

To establish the independent contribution of subsidy timeliness to financial stability, subsidy timeliness, adequacy, utilization and accountability were entered simultaneously into a linear regression estimated with HC3 robust standard errors to correct for heteroscedasticity. The full model was jointly significant ($F(4,144) = 83.594, p < .001$) and explained 64.9 percent of the variance in financial stability ($R^2 = .649$, Adjusted $R^2 = .639$, standard error of the estimate = .293). Table 2 presents the coefficient for subsidy timeliness.

Table 2: Regression Coefficient for Subsidy Timeliness (HC3 Robust)

Predictor	B	Robust SE	t	p-value	95% CI
Constant	.371	1.048	.355	.723	-1.699 to 2.442
Subsidy Timeliness	.402	.061	6.559	< .001	.281 to .523

Model: $F(4,144) = 83.594$, $p < .001$ (HC3-robust Wald test); $R^2 = .649$; Adjusted $R^2 = .639$.

Subsidy timeliness ($B = .402$, Robust $SE = .061$, $t = 6.559$, $p < .001$) emerged as the most statistically robust coefficient predicting financial stability. The timeliness coefficient remained positive and significant across the full model, the HC3-robust estimation and an influence-sensitivity analysis, establishing subsidy timeliness as a stable predictor of financial stability rather than a sample-sensitive artefact. This relationship should nonetheless be interpreted with

caution given the scale's marginal pilot reliability ($\alpha = .673$) and the significant RESET result, both of which advise against treating the coefficient as a precisely estimated structural effect.

5.3. Triangulation with Secondary Financial Records

Independent evidence from up to 114 schools' financial records validated questionnaire-based findings. Table 3 presents the relevant secondary indicators.

Table 3: Triangulated Secondary Financial Indicators

Indicator	N	Mean	SD	Min	Max
Budget coverage (%)	113	93.47	11.48	8.33	100.00
Months received out of 10	114	9.98	0.19	8.00	10.00
Average disbursement delay (days)	112	7.96	1.85	4.00	10.00

Schools generally received the expected number of monthly disbursements ($M = 9.98$ of 10) and average budget coverage was relatively high (93.47%), yet recorded transfers were nonetheless delayed by an average of 7.96 days, confirming that frequency of receipt and punctuality of receipt are distinct conditions: a school can receive nearly all its expected disbursements across the academic year while still experiencing recurring short delays that disrupt operating-expense payments. If this average delay recurs across each of the ten monthly disbursement cycles that make up the academic year, it implies approximately 80 cumulative delay-days annually, nearly two months of expected subsidy funding arriving later than scheduled, a burden that operates independently of whether the total annual subsidy amount is ultimately adequate.

These results also helped explain why interventions focused solely on increasing subsidy amounts have often produced disappointing improvements in school financial outcomes elsewhere (Mbogo et al. 2022; Gabdo et al. 2025): if timeliness, rather than adequacy,

is the binding constraint on cash-flow stability in this context, nominal funding increases without corresponding improvements to disbursement scheduling will leave the underlying liquidity risk largely unresolved. This also clarified why the DRC-specific literature (Kodila-Tedika & Otchia 2022; Falisse et al. 2022) documented such acute financial stress despite the Fee-Free Basic Education policy's stated aim of expanding access: by removing the informal parental-contribution buffer that historically absorbed short-term funding gaps, the policy raised the stakes attached to disbursement punctuality precisely when it also increased schools' dependence on it.

The findings offered strong, triangulated support for the proposition, drawn from Management Control Theory, that the timing of resource flows, not merely their volume, was a decisive determinant of institutional financial stability (Anthony 1965). Subsidy timeliness was the only one of the four subsidy-management dimensions whose relationship with financial stability survived every robustness check applied in this study, a pattern that echoes Wario

and Aduda's (2022) finding that timeliness predicts school financial outcomes independently of funding amount, and Hariyanto et al.'s (2025) observation that even formally allocated funds cannot serve their institutional purpose if they arrive out of step with the school calendar. This was unsurprising once school financial obligations are considered a scheduling problem rather than a volume problem: utilities and supplier payments fall due on fixed dates, and a fully adequate subsidy that arrives after those dates cannot prevent the liquidity strain that late arrival itself creates. The near-total absence of financial reserves observed across sampled schools helped explain why this delay was consequential rather than merely inconvenient: schools with no buffer have no capacity to absorb even a short interruption in expected cash flow without disrupting operations.

The theoretical implications extend Management Control Theory into a setting where it has rarely been tested. The theory's core proposition, that timely and reliable resource flows are necessary for effective planning and control, received clear empirical support here. At the same time, the significant RESET result indicated that a purely linear management-control account did not fully capture the relationship between disbursement timing and cash-flow adequacy, suggesting threshold or non-linear effects that this cross-sectional linear model was not designed to detect; the theory's own acknowledged blind spot, treating disbursement as a largely technical process while understating political and administrative influences on disbursement schedules (Brandt & De Herdt 2020; IMF 2023), was consistent with the descriptive finding that expected disbursement dates were frequently communicated in advance yet routinely not honoured, a scheduling system that exists on paper but is not administratively enforced.

Three limitations qualified these conclusions. First, the subsidy-timeliness scale demonstrated only marginal internal consistency in pilot testing ($\alpha = .673$); measurement imprecision of this kind tends to attenuate, rather than inflate, observed effects, but it counsels caution in treating the .402 coefficient as an exact quantity. Second, the significant Ramsey RESET test indicated the linear model did not fully capture the functional relationship; HC3 robust standard errors correct for unequal error variance but not for this form of specification error, so the true relationship may be

non-linear. Third, external validity was limited: the study was cross-sectional, confined to one sub-provincial coordination, and dependent on head teacher self-report for the primary construct, so the size of the relationship reported here should not be assumed to generalize without further testing, even though the secondary financial records used for triangulation reduced, without eliminating, the risk of common-method variance. None of these limitations, however, altered the study's central finding: across every alternative specification tested, full sample, HC3-robust, and influence-excluded, the sign and significance of the timeliness coefficient did not change, a materially stronger evidentiary basis than a single-specification result would provide.

6. Conclusions and Recommendations

This study concluded that predictability and punctuality of subsidy disbursement were central to the short-term financial stability of Catholic primary schools operating under the Butembo Sub-Provincial Coordination. Schools are better able to plan expenditure, settle obligations and avoid interruptions when subsidy receipts are aligned with the dates on which expenses fall due, and increasing the nominal subsidy amount without also ensuring a reliable release calendar would leave a major source of liquidity risk unresolved. Among the dimensions of subsidy management examined in the broader research from which this article draws, subsidy timeliness stood alone as the dimension whose relationship with financial stability held under every diagnostic and sensitivity test applied, making it the most defensible basis for policy action in this context, notwithstanding the measurement and specification limitations noted above.

In light of these conclusions, the responsible disbursing authorities, including the Ministry responsible for primary education, treasury authorities and the Butembo Sub-Provincial Coordination, are advised to publish a term-based subsidy disbursement calendar specifying expected transfer dates for each school; where a scheduled date cannot be met, schools should receive a revised date and a documented explanation for the deviation, addressing the near-absence of such explanations observed in this study's data. The Coordination could maintain a delay register

tracking the proportion of transfers received on schedule, and school management teams should be supported in developing rolling cash-flow plans that anticipate likely delay windows based on historical disbursement patterns, particularly given that most schools in this sample held no financial reserves to absorb such delays. Finally, given that this study's evidence was cross-sectional, future research could track disbursement timing and school financial condition longitudinally across multiple academic years, refine and re-test the subsidy-timeliness scale to improve its internal consistency, and examine whether the strength of the timeliness-stability relationship observed here holds in other fragile, subsidy-dependent education systems beyond the Butembo context.

Data Availability

The data used to support the research findings are available from the corresponding author upon request.

Conflicts of Interest

The authors declare no conflict of interest.

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