EFFECT OF REVENUE GENERATION ON THE EFFECTIVENESS OF FINANCIAL MANAGEMENT IN NIGERIAN METEOROLOGICAL AGENCY (NIMET)

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ABSTRACT
This study aims to assess the impact of revenue generation on the effectiveness of financial management in NiMet. Specifically, it evaluates the effects of consultancy services and international partnerships on public financial management performance (PFMP). The research employs a survey design, targeting a sample of 356 respondents from NiMet, selected through stratified random sampling. Data was analyzed using Ordinary Least Squares (OLS) multiple regression to test the proposed hypotheses. The study finds that consultancy services do not significantly affect financial management performance, while international partnerships have a significant positive impact. Based on these findings, it is concluded that while consultancy may offer potential benefits, its impact on financial performance is minimal, whereas international partnerships significantly enhance financial management capabilities. The study recommends that NiMet reassess its consultancy engagements to ensure they align with its operational needs and actively seek international partnerships to improve its financial management practices. The implications of this research suggest that focusing on strategic partnerships and reassessing consultancy services could strengthen financial management and performance outcomes in public sector organizations.

Keywords: Revenue Generation, Effectiveness, Financial Management, Nigerian Meteorological Agency

INTRODUCTION

Financial management is absolutely critical to improving the quality of public service outcomes. It affects how funding is used to address national and local priorities, the availability of resources for investment and the cost-effectiveness of public services. Also, it is more than likely that the general public will have greater trust in public sector organizations if there is strong financial stewardship, accountability and transparency in the use of public funds (ACCA, 2010). It is important for governments to get it right because it impacts on a broad range of areas including: aggregate financial management (fiscal sustainability, resource mobilization and allocation), operational management (performance, value-for money and budget management), governance (transparency and accountability) and fiduciary risk management (controls, compliance and oversight) (Patrick, et. al., 2017).

The effective management of public finances is a cornerstone of governance in modern societies, influencing the delivery of essential services, infrastructure development, and overall economic stability. Within the realm of financial management Performance (FMp), the generation of revenue serves as a fundamental pillar, providing the financial resources necessary to support government operations, addresses societal needs, and foster sustainable development. Consequently, understanding the relationship between revenue generation and FM performance is paramount for policymakers, practitioners, and scholars seeking to enhance fiscal governance and accountability.

Revenue is the income that an organization or business has from its normal business activities, usually from the sale of goods and services to customers. Some organizations receive revenue from interest, royalties, or other fees. Revenue may refer to business income in general, or it may refer to the amount in a monetary unit, earned during a period of time (Fidelia, 2021). Revenue generation is very important in the management of any economy no matter its size or level of development because it defines the means through which financial resources to meet the obligations of the government are derived. Revenues are tools to generate income to government such as taxes, rates, fees, fines, duties, penalties, rents, dues, proceeds and other receipt of government to which the legislature has the power of appropriation. Thus, the government revenues are into two kinds, i.e., recurrent revenue and capital revenue. The process of sourcing for revenue by governments is called revenue generation. Revenue generation in Nigeria is principally derived from taxes and non-tax sources or oil and non-oil sources (Ogenyi & Agada, 2020).

Naturally, majority of the fundings accrue to NiMet is from federal government allocation which cover its operating expenses, including salaries, infrastructure maintenance, research and development, and the procurement of equipment and technology necessary for weather forecasting and monitoring. Additionally, NiMet may receive funding from international organizations, grants, or partnerships to support specific projects, research initiatives, or capacity-building programs. Also, there is internally generated revenue accrue by NiMet which amount to airline ticket sale (5% to 10%), overpass charges (5%) and landing charges (10%) (NiMet, 2017).

The Nigerian Meteorological Agency (NiMet) plays a vital role in weather forecasting, climate monitoring, and public safety, with its effectiveness relying heavily on sound public financial management (PFM) practices. These practices encompass budgeting, revenue generation, expenditure control, and financial accountability. Despite NiMet's efforts to improve its financial management, the agency still faces challenges in achieving effective revenue generation, which is crucial for its sustainability and operational success. This study aims to investigate the impact of different revenue sources, such as consultancy, and research partnerships on NiMet's PFM performance, seeking to identify the factors influencing revenue generation and its effect on overall financial management.

The primary objective of the study is to determine the effect of revenue generation on the effectiveness of financial management in Nigerian Meteorological Agency (NiMet). The secondary objectives are to:

1. assess the effect of consultancy services on the effectiveness of financial management (PFM) performance in NiMet.
2. investigate the effect of partnership projects on the effectiveness of financial management (PFM) performance in NiMet.

Based on the stated objectives, the following hypotheses are proposed:
$H_0 1$: there is no significant effect of consultancy services on the effectiveness of financial management (PFM) performance in NiMet.
$H_0 2$: there is no significant effect of partnership projects on the effectiveness of financial management (PFM) performance in NiMet.

LITERATURE REVIEW

Concept of Revenue Generation

Welc (2020) described revenue as inflows of the asset (almost always cash or accounts receivables) received for products or services provided to customers. Public revenue could be defined as the funds generated by the government to finance its activities. In other words, revenue is the total fund generated by government (Federal, state, local government/ to meet their expenditure for a fiscal year. This refers also to the grand total of money of income received from the source of which expenses are incurred. Revenue could be internal or external revenue (Edogbanya&Ja'afaru, 2013). Revenue is an increase in the financial resources of a person or organization through business transaction. The 1999 constitution, sub section 5,162 (10) defines revenue to include all earnings or returns for the government from sale of property, dividends from shares and loans or any derivative sources from a business premise as recognized by the constitution (Alao, 2013). Generally, a government derives its revenue through a variety of avenues ranging from taxation, property sales, grants and transfers from other sectors. However, tax revenue forms a major part of government revenue for many government units.

Revenue generation is a major function of any government that desires growth and improvement on the well-being of its citizens. It refers to the totality of activities undertaken to increase the revenue of a particular system, be it business or government. The revenues generated by the government and its federating units are utilized in meeting the infrastructural and developmental needs. Government revenues are typically from taxes, fees, rents, loans, dues, rates as well as statutory allocations from government which increases the net worth of government units. The essence of generating revenues at the local government is to gather enough resources to attend to the basic amenities that improve the lives of the rural people. Hence, revenue generation becomes the principal function of the local government that determines the level of attainment of its developmental goals (Onwuegbuna& Abodunrin, 2024).

Consultancy Services

Consulting is a professional service provided by experts or specialists who offer advice, guidance, and solutions to organizations or individuals in various fields such as business, management, technology, finance, human resources, and more. Consultants use their expertise to help clients solve specific problems, improve performance, implement changes, and achieve their strategic goals (Broekema, 2018). Consultancy services refer to professional services provided by experts or firms specializing in specific fields to offer advice, guidance, and solutions to organizations or individuals. These services are typically sought to solve complex problems, improve performance, implement changes, or gain specialized knowledge and skills that are not available in-house. Consultants bring external perspectives and expertise to address a wide range of issues in various industries, including business, management, technology, finance, human resources, and more (Nissen, 2018).

Consultancy service is defined as a professional service provided by individuals or firms with specialized expertise to help organizations improve their performance, solve specific problems, and achieve their goals. These services include analysis, advice, and implementation support across various domains such as management, technology, finance, and human resources (Biech, 2019). According to Lee and Miozzo (2019) consultancy service is defined as the practice of offering expert advice and solutions to organizations by external specialists to address complex issues, develop strategies, and enhance operational efficiency. Consultants typically provide objective analysis and tailored recommendations based on their extensive knowledge and experience.

International Partnership and Projects

The concept of international partnership and projects involves collaboration among entities from different countries to achieve shared goals. These collaborations can take various forms, including joint ventures, research collaborations, development programs, and global initiatives, often aimed at addressing complex, transnational issues such as economic development, health, education, environmental sustainability, and technological innovation (Chandra, 2024). International partnerships and projects involve collaborations between organizations, governments, businesses, or institutions across different countries to achieve common goals. These partnerships leverage the strengths, resources, and expertise of the involved parties to address global challenges, promote development, and foster innovation. International partnerships and projects are integral to areas such as economic development, education, research, healthcare, infrastructure, and environmental sustainability (Jabłoński, 2019).

According to Petricevic and Teece (2019), international partnerships and projects refer to cooperative initiatives that span across national borders, involving stakeholders from multiple countries. The initiatives are designed to foster innovation, enhance knowledge exchange, and implement solutions to transnational issues through coordinated efforts. International partnerships and projects are frameworks established to solve global problems through collective action and shared responsibility. The frameworks involve multi-sectoral and multidisciplinary partnerships that integrate diverse perspectives and expertise to create effective and sustainable solutions (World Bank, 2021). International partnerships and projects are alliances formed between institutions across different countries to drive development and innovation. The alliances facilitate the exchange of ideas, technologies, and best practices, fostering capacity building and enhancing the capabilities of participating entities (UN, 2015).

Public Finance Management

According to Flynn and Pessoa (2014) public finance management refers to the frameworks and processes that governments use to plan, direct, and control financial resources, ensuring accountability, transparency, and efficiency in public sector financial operations. Shah (2007) was of the view that public finance management is the implementation of policies and practices that govern the collection and use of public funds, ensuring that they are managed effectively, transparently, and in a manner that promotes fiscal responsibility and economic development. Bature and Ikerionwu (2019) see public Finance Management (PFM) as the processes, policies, and institutions by which the Nigerian government collects, allocates, and manages public funds to promote economic development, ensure fiscal discipline, and provide public services efficiently. According to Ogundele, et al. (2013) PFM in Nigeria involves the mechanisms and systems for budgeting, revenue generation, expenditure management, and financial reporting, aimed at achieving transparency, accountability, and sustainability in government financial operations.

Arogundade (2010) opined that public Finance Management in Nigeria is defined as the framework for managing public sector resources, ensuring that government revenue is efficiently collected and allocated, public expenditures are effectively monitored, and financial accountability is maintained to foster national development. Eze and Ogiji (2016) see PFM in Nigeria encompasses the policies, regulations, and procedures employed by the government to manage public funds, aiming to enhance fiscal responsibility, improve service delivery, and support socio-economic development. According to Akpan and Ekanem (2014) public Finance Management in Nigeria refers to the comprehensive approach to the collection, allocation, and utilization of public financial resources, focusing on achieving efficiency, equity, and effectiveness in government spending. Adebisi and Gbegi (2013) was of the view that PFM in Nigeria is the process through which the government plans, directs, monitors, organizes, and controls the financial resources of the public sector to ensure accountability, transparency, and effective service delivery.

Empirical Review

Callistar (2018) study tried to identify non-primary sectors as an alternative sector for revenue generation in Nigeria. The study applied econometrics analysis, specifically Vector Autoregression (VAR) estimate and subjected the estimate to various diagnostic test, alongside ascertaining the order of integration of the variables and their cointegration status. The study revealed that there is no causal relationship between non-primary sectors and revenue. The implication is that non-primary sectors had not contributed to revenue in Nigeria. The potentials in non-primary sectors had not been explored for revenue generation and revenue generated from crude oil sales had also not been invested in these sectors. The study therefore identified the non-primary sector as an alternative source of revenue generation. The study recommended among others that a long-term development plan be made to achieve the set goal of harnessing the potentials in the non-primary sectors.

Igbokwe-Ibeto and Kehinde (2023) study examined the issue of revenue generation and rural development with specific reference to Ngor local government area of Imo state South-East Nigeria. The study was guided by two research questions and hypotheses. The study adopted the survey research design. It relied on primary and secondary data, and simple random sampling technique was used to select the sample population. The data collected were presented in frequency table while the T-test statistical technique was used with the aid of Statistical Package for the Social Sciences (SPSS) to test the research hypotheses. The findings of the study showed that, lack of financial autonomy affect revenue generation and rural development in Ngor Okpala local government areas of Imo state. The study also discovered that, there is a significant relationship between revenue generation and service delivery in Ngor local government areas of Imo state. The study recommended that internal financial control mechanisms should be strengthened to ensure compliance with Financial Memoranda (FM) and other financial regulations. More revenue sources should be identified and adopted in other to increase the revenue base of the local council in particular and Nigeria in general while the existing ones should be judiciously harnessed, properly managed and accounted for by the local government leadership.

Ifeany, et al. (2024) study investigated effect of business consultancy services on financial performance of micro, small and medium enterprises. The objectives of the study were to examines the extent MSMEs seeks the services of business consultancy, the roles of business consultancy on financial performance of MSMEs, how business consultancy enhance financial performance of MSMEs, the challenges facing business consultancy and the relationship that exist between business consultancy and financial performance of selected MSMEs in Awka-south Anambra state. The study was anchored on functionalist theory by Werr and Styhre (2003). The study adopted survey research design and a sample of 204 was determined using Taro Yamane. Primary source of data was generated through structured questionnaire. The collected data were coded and presented using simple frequency and percentage tables. Data relating to the study were analyzed using mean while hypothesis was tested using simple regression with statistical packages for social sciences. The findings indicated that there is a statistically strong positive significant effect of business consultancy on financial performance of MSMEs in Awka-South Anambra state. The study recommended that there should be concerted efforts to promote the availability and accessibility of business consultancy services to MSMEs. Training and capacity building programs should be organized to enhance the skills knowledge of business consultant. Consultants should customize their services to meet the specific needs and challenges. There should be mechanisms in place to monitor and evaluate the effectiveness of business consultancy services in improving the financial performance.

Dorcas and Doris (2017) examined the effect of strategic alliance on financial performance of Postbank financial partners: The specific objectives of the study were; to determine the short term, medium term and long-term effect of strategic alliance on revenue performance, cost efficiency and profitability of the Postbank financial partners. The Resource Based Theory, resource dependence theory anchored the study. The sample targeted financial statements for the one, three and five years prior to and after strategic partnering for the ten partners. The study was descriptive design targeting Postbank's ten financial partners. Document analysis was used to collect data from bank statement of financial performance and statements of comprehensive income during the period 2000-2016. Data was analysed using Statistical Packages for Social Sciences (SPSS) version 23. Descriptive measures namely mean, median, standard deviation and range were used. In addition, inferential statistics F-test was used to check if there were significant differences in performance between the prior and the periods after strategic partnering. Correlation analysis was used to determine the nature and the strength of the relationship between the independent and dependent variables. The study found out that strategic alliances have a positive effect on revenue and profitability and no effect on cost efficiency of Postbank financial partners. Going by the findings, if Postbank financial partners are to enhance their financial performance, there is needed to increase their engagement into strategic alliances. Finally, the study recommended that Postbank financial partners should increase their network of branches countrywide to attract new customers to open new accounts and in so doing increase their deposits.

Sambo and Fumba (2020) assessed the effects of partnering on organizational productivity in manufacturing firms in Adamawa State, Nigeria. The objective were to; determine the effects of partnering on organization and goal setting, examine the relationship between partnering and performance feedback in manufacturing firms in Adamawa State, Nigeria. The population of the study was 515 staff of the selected manufacturing firms in Adamawa State, Nigeria. The sample size of 450 was obtained using Yamane (1963) formula, proportionate stratified sampling techniques was used to select the respondents in each of the manufacturing firms. Data were collected using questionnaire. It was found that partnering had a positive effect on organizational goal setting in selected manufacturing firms, in Adamawa State. Nigeria. Partnering had a significant positive relationship between partnering and performance feedback in manufacturing firms in Nigeria. The study concluded that partnering is indispensable for long time strategic relationship. The study recommended that management should continually and continuously deigns effective partnering, that achieve organizational productivity.

Oladele and Anne (2023) study examined the impact of a strategic partnership on the business outcomes of the Apapa, Lagos-based Dangote Sugar Company (DSC). The study used hybrid estimation method, using both descriptive statistics and an estimate based on logistic regression. Two hundred and thirty-eight (238) of the 250 respondents who were randomly chosen to fill out the survey did so. More than half of consumers are happy with the quality of goods owing to our strategic relationship, and the majority of respondents disagreed with the notion that the company's production quota has not greatly grown since the agreement. The number of partners, however, has a detrimental effect on organizational performance, whereas outsourcing and joint ventures both have beneficial effects. The study's findings suggested that businesses should prioritize developing strategic relationships as a management priority if they want to boost their overall corporate performance and, perhaps, their profits. For cooperation to run well, strong leadership and a fair method for allocating responsibility are necessities.

Theoretical Framework

This study is anchored in Revenue Generation Theory, which examines the strategies and mechanisms through which organizations, both public and private, create income to sustain their operations and achieve their objectives by maximizing revenue through diverse streams such as sales, services, investments, and partnerships, while also considering government funding and public-private collaborations for enhanced financial stability and service delivery. Michael E. Porter's competitive strategy theories, particularly his value chain concept from "Competitive Advantage: Creating and Sustaining Superior Performance" (1985), underscore the importance of optimizing organizational activities to generate value and revenue, which is crucial for enhancing profitability. For the Nigerian Meteorological Agency (NiMet), implementing Revenue Generation Theory can inform strategic initiatives aimed at maximizing income through specialized weather forecasting, climate data services for sectors like agriculture and aviation, and consultancy services, thereby diversifying income sources, improving financial stability, and enabling reinvestment in operations, equipment maintenance, and staff training, ultimately fostering public trust and aligning with effective public financial management objectives.

METHODOLOGY

This research employs a survey design using structured questionnaires to gather data from staff at the Nigerian Meteorological Agency (NiMet), targeting a sample size of 356 respondents derived from a population of 1,714 through stratified random sampling and the Yamane formula, with adjustments for non-responses. Data collection involved a two-month period using both physical and electronic questionnaires, and the instrument's validity was established through pilot testing and expert reviews, while reliability was confirmed with Cronbach's Alpha coefficients ranging from 0.760 to 0.803. The analysis employed Ordinary Least Squares (OLS) multiple regression to examine the relationship between revenue generation and public finance management performance, providing a framework for hypothesis testing and data-driven policy recommendations, with OLS being chosen for its robust and efficient statistical properties.

RESULTS AND DISCUSSION

Out of 356 distributed questionnaires to staff at the Nigerian Meteorological Agency (NiMet), 331 were fully completed and returned, resulting in an effective response rate of 93.0%, while 25 copies were not returned, accounting for 7.0% of the total, and the improperly filled questionnaires were excluded from the analysis.

Table 1: Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
FMP	331	1.00	5.00	3.7456	.70509
CS	331	1.00	5.00	3.8864	.70507
IPP	331	1.00	5.00	3.7927	.71160
Valid N (listwise)	331				

Source: SPSS version 26

Table 1 presents the descriptive statistics for three variables: Financial Management Performance (FMP), Consultancy Services (CS), and International Partnership Project (IPP)—based on a sample size of 331. The values for each variable range from 1.00 to 5.00, indicating a 5-point scale. The mean scores are 3.7456 for FMP, 3.8864 for CS, and 3.7927 for IPP, suggesting that respondents rated these factors slightly above the mid-point of the scale, indicating a generally positive assessment. The standard deviations for these variables—0.70509 for FMP, 0.70507 for CS, and 0.71160 for IPP—indicate moderate variation around the mean for each factor. The "Valid N (listwise)" shows that 331 valid responses were included in the analysis, conducted using SPSS version 26.

Table 2: Correlations

		FMP	CS	IPP
FMP	Pearson Correlation	1	.334**	.438**
	Sig. (2-tailed)		.000	.000
	N	331	331	331
CS	Pearson Correlation	.334**	1	.499**
	Sig. (2-tailed)	.000		.000
	N	331	331	331
IPP	Pearson Correlation	.438**	.499**	1
	Sig. (2-tailed)	.000	.000	
	N	331	331	331

**. Correlation is significant at the 0.05 level (2-tailed).

The table presents the Pearson correlation coefficients between Financial Management Performance (FMP), Consultancy Services (CS), and International Partnership Projects (IPP). It shows that there is a moderate positive correlation between FMP and CS (r = 0.334) with a significance level of 0.000, indicating a statistically significant relationship. Similarly, FMP has a moderate positive correlation with IPP (r = 0.438), also significant at the 0.000 level. Additionally, CS and IPP are strongly positively correlated (r = 0.499), with a significance level of 0.000. These findings suggest that both consultancy services and international partnerships are positively related to financial management performance, with international partnerships having a stronger correlation.

Test of Hypotheses

The regression is use to determine the causes and effect of dependent variables on the independent variable.

Table 3: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.583[a]	.340	.332	.57633

a. Predictors: (Constant), CS, IPP

Table 3 presents the model summary for the regression analysis predicting Financial Management Performance (FMP) based on Consultancy Services (CS) and International Partnership Project (IPP). The model shows an R value of 0.583, indicating a moderate positive correlation between the predictors (CS and IPP) and FMP. The R Square value of 0.340 means that approximately 34% of the variation in PFPM can be explained by the combined effects of CS and IPP. The Adjusted R Square of 0.332 accounts for the number of predictors in the model, providing a more accurate estimate of the model's explanatory power. The standard error of the estimate is 0.57633, reflecting the average distance between the observed values and the values predicted by the model. This indicates the model's overall fit to the data.

Table 4: Anova[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	55.778	4	13.945	41.982	.000[b]
	Residual	108.283	326	.332		
	Total	164.061	330			

a. Dependent Variable: FMP
b. Predictors: (Constant), CS, IPP

Table 4 presents the results of the ANOVA (Analysis of Variance) for the regression model predicting Financial Management Performance (FMP) based on Consultancy Services (CS) and International Partnership Project (IPP). The regression model explains a significant portion of the variance in FMP, with a sum of squares of 55.778 and 4 degrees of freedom. The mean square for the regression is 13.945, and the F-statistic is 41.982, which is highly significant with a p-value of 0.000, indicating that the model as a whole is a good fit for the data. The residual sum of squares is 108.283, with 326 degrees of freedom, and the total sum of squares is 164.061, with 330 degrees of freedom. These results suggest that the combination of CS and IPP significantly contributes to explaining the variation in FMP.

Table 4.4.3: Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.884	.250		3.534	.000
	CS	.107	.056	.107	1.899	.058
	IPP	.147	.058	.148	2.543	.011

a. Dependent Variable: FMP

In testing first hypothesis H_01, the coefficient for consultancy services (CS) is 0.107, with a significance level of 0.058, which is slightly above the alpha level of 0.05. Although this value indicates a positive relationship, it does not reach statistical significance at the conventional level; thus, we accept the null hypothesis which indicates that there is no significant effect of consultancy services on FM performance. For the second hypothesis (H_02), the coefficient for international partnership and projects (IPP) is 0.147, with a significance level of 0.011, which is less than the alpha level of 0.05. This demonstrates a statistically significant positive effect of international partnerships on PFM performance in NiMet; therefore, we reject the null hypothesis which indicates that there is significant effect of international partnership and projects on FM performance.

Discussion of Findings

Hypothesis one (H_01) shows lack of statistical significance in the relationship between consultancy services (CS) and FM performance suggests that while consultancy may offer potential benefits, it may not be effectively translating into measurable improvements in financial management outcomes for NiMet. This finding calls for a critical assessment of how consultancy services are implemented and whether they align with the organization's specific needs and challenges, indicating that mere engagement of consultants is insufficient for performance enhancement. This finding is inconsistent with the study of Ifeany, et al. (2024) which findings indicated that there is a statistically strong positive significant effect of business consultancy on financial performance of MSMEs in Awka-South Anambra state.

Hypothesis two (H_02) shows the significant positive effect of international partnership and projects (IPP) on FM performance demonstrates the value of collaborative efforts with international entities. This finding suggests that such partnerships can bring in essential resources, best practices, and innovative approaches that enhance NiMet's financial management capabilities. It underlines the need for NiMet to actively seek and nurture these partnerships to bolster its financial performance. This finding is consistent with the studies of Sambo and Fumba (2020) and Oladele and Anne (2023) which found partnering had a significant positive relationship between partnering and performance feedback in manufacturing firms in Nigeria.

CONCLUSION AND RECOMMENDATIONS

In conclusion, while consultancy services may not significantly improve financial management performance at NiMet, as shown by hypothesis one, it is essential to reassess their implementation and alignment with organizational needs. Conversely, hypothesis two highlights the positive impact of international partnerships and projects on PFM performance, emphasizing the importance of such collaborations in enhancing NiMet's financial management capabilities. This finding aligns with previous research that supports the beneficial effects of partnerships on organizational performance. Based on the findings, the following recommendations are proposed:

1. NiMet should critically assess its consultancy engagements to ensure they directly address specific operational challenges. Establish performance metrics for consultants to measure the effectiveness of their contributions and ensure their alignment with organizational objectives.
2. NiMet should actively pursue and cultivate international partnerships that bring in essential resources and best practices. Develop formal agreements that define roles and expectations for all parties involved to enhance financial management capabilities.

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