

### Review Form 3

Journal Name:	<a href="#">Asian Journal of Economics, Business and Accounting</a>
Manuscript Number:	Ms_AJEBA_125978
Title of the Manuscript:	Zero Base Budgeting (ZBB) Technique in Panchayati Raj: A Fresh Approach
Type of the Article	Short communication

#### PART 1: Review Comments

Compulsory REVISION comments	Reviewer's comment	Author's Feedback <i>(Please correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)</i>
<b>Please write a few sentences regarding the importance of this manuscript for the scientific community. Why do you like (or dislike) this manuscript? A minimum of 3-4 sentences may be required for this part.</b>	This manuscript provides an insightful analysis of how Zero-Base Budgeting (ZBB) can contribute to resource optimization in Panchayati Raj institutions. Its emphasis on using cost-benefit analysis to streamline development projects in rural areas is highly relevant in promoting sustainable village development. However, the article would benefit from more specific examples and case studies to support the claims	
<b>Is the title of the article suitable? (If not please suggest an alternative title)</b>	The title is generally appropriate, but to better reflect the content, I suggest a minor revision: Proposed Title: Zero Base Budgeting (ZBB) and Its Application in Panchayati Raj for Optimized Resource Allocation This would clarify the focus on the implementation of ZBB within the context of Panchayati Raj	
<b>Is the abstract of the article comprehensive? Do you suggest the addition (or deletion) of some points in this section? Please write your suggestions here.</b>	The abstract is comprehensive but could be enhanced by specifying the scope of the study and including a brief mention of the challenges Panchayati Raj faces in implementing ZBB. This addition will give readers a clearer understanding of both the potential and limitations of ZBB	
<b>Are subsections and structure of the manuscript appropriate?</b>	The structure is logical and flows well. The paper introduces the ZBB technique, explains its relevance, and proposes a model for its application in Panchayati Raj institutions. However, the section on challenges or limitations is absent. I recommend adding a brief discussion on potential obstacles, such as bureaucratic inertia or local political dynamics.	
<b>Please write a few sentences regarding the scientific correctness of this manuscript. Why do you think that this manuscript is scientifically robust and technically sound? A minimum of 3-4 sentences may be required for this part.</b>	The manuscript is scientifically robust and technically sound. The discussion on the ZBB method is well-articulated, with a clear step-by-step breakdown of its implementation in the rural development programs. The systematic approach to decision-making and resource allocation is presented in a structured manner, making it easier to understand the potential benefits of ZBB	
<b>Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form.</b> :	The references are sufficient but could be updated to include more recent studies, especially those focused on the practical application of ZBB in India or other developing countries. I suggest incorporating recent literature on local governance and budget optimization for a more current perspective.	

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Minor REVISION comments <b>Is the language/English quality of the article suitable for scholarly communications?</b>	The language used in the manuscript is generally clear but could benefit from minor grammatical improvements to enhance readability. For example, the sentence structure in the abstract and introduction sections could be simplified for a smoother flow.	
<b>Optional/General</b> comments	The manuscript provides a valuable framework for policymakers and Panchayati Raj leaders. However, to further engage the reader, I suggest including visual aids such as charts or tables that summarize the ZBB steps or compare traditional budgeting with ZBB	

### **PART 2:**

	<b>Reviewer's comment</b>	<b>Author's comment</b> (if agreed with reviewer, correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)
<b>Are there ethical issues in this manuscript?</b>	<i>(If yes, Kindly please write down the ethical issues here in details)</i>	

### **Reviewer Details:**

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