

Review Form 3

Journal Name:	Asian Journal of Economics, Business and Accounting
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 (Please correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)
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.	This manuscript presents a topical discussion on Zero Base Budgeting (ZBB) in the context of Panchayati Raj institutions, which is of relevance given the growing importance of rural development and decentralized governance in India. However, the manuscript predominantly serves as an overview rather than providing empirical evidence, case studies, or innovative applications of ZBB in Panchayati Raj. The content is also repetitive, lacks clarity, and fails to present a persuasive argument for why ZBB should be adopted over other budgeting techniques. Significant revisions are required for this manuscript to achieve publication.	
Is the title of the article suitable? (If not please suggest an alternative title)	The title is generally suitable, but a slight refinement may help. Consider: "Enhancing Panchayati Raj Development Programs Through Zero Base Budgeting: A Practical Framework."	
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.	The abstract provides a basic overview of the topic but lacks depth. It could benefit from being more concise and specific, mentioning key challenges in adopting ZBB in Panchayati Raj and proposing actionable solutions or empirical support.	
Are subsections and structure of the manuscript appropriate?	The structure is somewhat appropriate but repetitive. Key sections, such as the explanation of ZBB and its process, should be streamlined to avoid redundancy. Practical examples and clearer structuring are needed.	
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.	It is primarily theoretical, and more effort is required to tie ZBB's application directly to Panchayati Raj through real-world examples or recent research. The lack of a strong argument, paired with outdated references, further weakens its scientific value.	
Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form. :	This is so serious. The references are outdated and insufficient. Most sources cited are from the 1970s and 1980s, which do not reflect the current state of rural development or financial management in India. The author should include more recent and relevant literature on ZBB and Panchayati Raj institutions	

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Minor REVISION comments Is the language/English quality of the article suitable for scholarly communications?	The language is understandable but needs improvement for clarity and conciseness. Some sections are repetitive, and others are vague or poorly structured. A thorough revision for grammar, syntax, and clarity is needed.	
Optional/General comments	The manuscript addresses a relevant topic but lacks the necessary depth and supporting evidence to make a meaningful contribution to the scientific community. It needs significant revisions to meet the standards for publication.	

PART 2:

	Reviewer's comment	Author's comment (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)
Are there ethical issues in this manuscript?	<i>(If yes, Kindly please write down the ethical issues here in details)</i>	

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