

### 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**

<u>Compulsory</u> 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>
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.	The manuscript is related to a very significant topic in modern times. In terms of content, nothing more recent than a theoretical overview is covered, where no reference to sources is even noticed. Analytical and scientific is lacking, even if in a short stroke, to support the written problem.	
Is the title of the article suitable? (If not please suggest an alternative title)	Yes	
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.	In the abstract, it is not understood what conclusions are reached with the search made	
Are subsections and structure of the manuscript appropriate?	The structure resembles a well-constructed textbook, but not a scholarly communication. Too many sub-points make the text and its understanding difficult	
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.	The paper submitted to me for review is nothing more than a scientific paper presenting Zero Base Budgeting (ZBB) Technique applied in Panchayati Raj. It lacks scholarship and originality, as well as a minimal amount of data to support the given topic.	
Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form.	There is a lack of in-text citation, which makes it difficult to understand what is the author's and what is not. The attached sources in the Bibliographic Reference are out of date and do not show the author's thoroughness of the literature review.	
<u>Minor</u> REVISION comments		
Is the language/English quality of the article suitable for scholarly communications?	Yes	
<u>Optional/General</u> comments		

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**PART 2:**

	<b>Reviewer's comment</b>	<b>Author's comment</b> <i>(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)</i>
<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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