

Review Form 3

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_127632
Title of the Manuscript:	Analysis of Factors Influencing the Budget Surplus (SiLPA) and Financial Performance of Ampelgading Community Health Center
Type of the Article	Original Research Article

General guidelines for the Peer Review process:

This journal's peer review policy states that **NO** manuscript should be rejected only on the basis of '**lack of Novelty**', provided the manuscript is scientifically robust and technically sound. To know the complete guidelines for the Peer Review process, reviewers are requested to visit this link:

<https://r1.reviewerhub.org/general-editorial-policy/>

Important Policies Regarding Peer Review

Peer review Comments Approval Policy: <https://r1.reviewerhub.org/peer-review-comments-approval-policy/>

Benefits for Reviewers: <https://r1.reviewerhub.org/benefits-for-reviewers>

Review Form 3

PART 1: 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. A minimum of 3-4 sentences may be required for this part.	The manuscript provides valuable insights into the financial management of public health centers, focusing on budget surplus (SiLPA) and its influencing factors. These findings are significant for policymakers and financial managers to optimize regional health budgets. It also highlights challenges in budget absorption and efficiency, which are critical for enhancing public service delivery and regional welfare.	
Is the title of the article suitable? (If not please suggest an alternative title)	The title is suitable, as it precisely describes the core study focus: "Analysis of Factors Influencing the Budget Surplus (SiLPA) and Financial Performance of Ampelgading Community Health Center."	
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 is comprehensive, summarizing the aims, methodology, findings, and implications. However, it could emphasize the broader impact of these findings on public sector financial management to enhance its appeal.	
Is the manuscript scientifically, correct? Please write here.	The manuscript appears scientifically accurate. It uses a robust qualitative approach with clear data presentation and logical analysis of the causes of SiLPA.	
Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form.	The references are relevant and include recent sources. A mix of journals and dissertations provides a comprehensive base for the study.	
Is the language/English quality of the article suitable for scholarly communications?	The language is clear and suitable for scholarly communication, with only minor improvements needed for grammar and style.	
Optional/General comments	The study could benefit from a section discussing potential strategies for improving budget management and reducing SiLPA based on findings.	

PART 2:

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

Reviewer Details:

Name:	Mariana
Department, University & Country	Politeknik Negeri Lhokseumawe, Indonesia