

### Review Form 3

Journal Name:	<a href="#">Asian Journal of Economics, Business and Accounting</a>
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

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**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.	<ol style="list-style-type: none"> <li>1. The paper addresses a real-life issue in respect to public finance of a health centre which is a critical infrastructure</li> <li>2. The paper attempted to address a research gap of providing empirical proof on factors that will drive budgeting surplus which will lead to a reduction in public debt.</li> <li>3. It provides a guide to future research related to the theme of this study</li> </ol>	
Is the title of the article suitable? (If not please suggest an alternative title)	The title is adequate as it accurately captures the work that was done in the manuscript.	
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 seems adequate as it covers the four out of the five critical parts of the work which include what the paper tends to achieve, how it was achieved, the result and the conclusion. However, the highlight of recommendation is missing from the abstract, this can be included in it.	
Is the manuscript scientifically, correct? Please write here.	The paper is scientifically presented as it contains the main parts of a research paper in the right sequence. However, the empirical review is visibly missing which should show the gap in literature fully as a justification for the need of this study. In addition, there is no theoretical base and the write up seem to be written from the authors without giving credence or citing the sources adequately.	
Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form.	They are recent, however, most of the materials on the reference list are not cited in the main work.	
Is the language/English quality of the article suitable for scholarly communications?	The use of the English language meets the standard for publishing.	
<b>Optional/General</b> comments	<b>The conclusion from the result needs to be revisited as it suggests that there is an error in the budgeting process due to the wrong application of absorption rates rather than the efficiency in expenditure control as suggested from the result of the analysis and indicated in the conclusion section of the abstract</b>	

**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:**

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