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| Journal Name: | [**Asian Journal of Economics, Business and Accounting**](https://journalajeba.com/index.php/AJEBA) |
| Manuscript Number: | **Ms\_AJEBA\_137878** |
| Title of the Manuscript: | **Accountability of Government Functions: Public sector accountability, fiscal transparency, and performance measurement in Nigeria** |
| Type of the Article |  |

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| PART 1: Comments | | |
|  | Reviewer’s comment **Artificial Intelligence (AI) generated or assisted review comments are strictly prohibited during peer review.** | **Author’s Feedback** (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. A minimum of 3-4 sentences may be required for this part.** | **The work as a topic is of interest to the field. The work is well-conducted and systematic. However, there are aspects to be improved. Thus, the theoretical part must be reduced and channelled to the critical part of the theoretical approach (on what the institutions were supposed to do and are not doing, not even by statute).The final part, although commented on, should be presented in a graphic form easily decipherable by the reader. Also, there are no methodological elements explained (what tests were done to validate the results), at least to put in the appendix. Also, it should be express the limits of the study.** | What the institutions or the laws are expected to achieve and not doing is expressed in the work and forms the perceptive enquiries being investigated in the study. We have introduced Table 1 (evaluation of public sector fiscal management using Relative Importance Index) and Table 2 (evaluation of public sector fiscal management using percentages) to highlight the perception rate of respondents to each subject matter. Methodological elements are explained. |
| **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. | **Yes. But please review this part: “The study recommend review of the anti-corruption laws to address the identified loopholes, prompt prosecution of anti-corruption cases devoid of technicalities but morality in judgment, recruitment of professionals, enhancement of on the job training, domesticating of statute independence for public officials from external pressures and high penalty for anti-corruption offences.” The expression is ambiguous. It's not morality that's on trial, but ethics, the legal side, professional conduct. Also, to be replaced “domesticating” with “rooting” or ”inculcation”.** | The abstract has been reviewed for clarity in problem identification, results and recommendations |
| Is the manuscript scientifically, correct? Please write here. | **There are some aspects that can be revised, but in general, it respects the main ideas of the scientific paper.** | Noted and paper reviewed generally |
| **Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form.** | **Yes** |  |
| Is the language/English quality of the article suitable for scholarly communications? | **Yes** |  |
| Optional/General comments | **The introduction is well constructed, but there should be a sentence at the end that says what each subsection of the paper does (what it deals with). To reduce the part of actual definitions and dry descriptions (for example, transparency, everyone knows what it is), and to focus on the critical part or what is ambiguous regarding the principles of operation of the institutions mentioned in the article. So, a little more focused approach is needed. Also, in literature, I think it would be better to have a better concentration of results. To be explained below the table, the notations in the first row of the table for table 1. To correctly cite the bibliographic sources or references in the text to which they refer, for example: "Ewa et al 2017" should be written "Ewa et al. (2017)". Some questions seem led, to be revised for future studies, how the questions should be asked so as to express the honest opinion of the respondents. In the future to be taken into account, how an impartial question should sound. I think graphic diagrams would be better than dry comments on the results, or at least a final graphic diagram that centralizes the situation. There should be at least one more table with the results in percentages, to better understand the situation synthetically.** | This is done. A sentence has been inserted. We have introduced Table 1 (evaluation of public sector fiscal management using Relative Importance Index) and Table 2 (evaluation of public sector fiscal management using percentages) to highlight the perception rate of respondents to each subject matter. Methodological elements are explained. |

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| **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?** | *(If yes, Kindly please write down the ethical issues here in details)* |  |