

Review Form 1.6

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| Journal Name: | Current Journal of Applied Science and Technology |
| Manuscript Number: | Ms_CJAST_74277 |
| Title of the Manuscript: | THE IMPACT OF INTERNAL CONTROLS ON REVENUE COLLECTION: The Case of Tanzania Official Seed Certification Institute (TOSCI) in Morogoro Municipality |
| Type of the Article | Research Article |

General guideline for 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 guideline for Peer Review process, reviewers are requested to visit this link:

(<http://peerreviewcentral.com/page/manuscript-withdrawal-policy>)

PART 1: Review Comments

| | 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) |
|------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Compulsory REVISION comments | <ul style="list-style-type: none">- Chek the assumptions of Regression Analysis. One of assumptions of Regression Analysis is that the sampling technique is Probability Sampling. The accidental sampling used in this article is Non-Probability Sampling.- The results of the regression model must be revealed, that is $Y = -33.833 + 0.667\beta_1 + \dots$etc- The discussion of the findings shoud be revealed, not only results.- The conclusions tends to a discussions | All the necessary corrections were done as indicated |
| Minor REVISION comments | <ul style="list-style-type: none">- Typo | Corrected |
| Optional/General comments | | |

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) | |