Review Form 1.6

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

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	Though the author(s) review theories and empirical literature, they fail to indicate which theories underpin their research and why? Also, they fail to specify how this manuscript differs from what has been done be others, and why this research should be published. Why was risk management excluded from the main regression?	
Minor REVISION comments	 In-text citation error; eg. (Kenney 2000) states that , generation. (Efozie 2010), (Adams, 2004) defined End of text must follow the required referencing style. The manuscript needs to go through proof reading, grammatical and structural error correction. 	
Optional/General comments		

As per the guideline of editorial office we have followed VANCOUVER reference style for our paper.

Kindly see the following link:

http://sciencedomain.org/archives/20

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PART 2:

		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)	

Reviewer Details:

Name:	Richard Angelous Kotey
Department, University & Country	City of Westminster College, UK

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