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Journal Name:	**British Journal of Economics, Management & Trade**
Manuscript Number:	**Ms_BJEMT_19556**
Title of the Manuscript:	**BUDGET IMPLEMENTATION AND CONTROL REFORMS: TOOL FOR MACRO ECONOMIC GROWTH IN NIGERIA. (1999-2013).**
Type of the Article	**Original 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://www.sciencedomain.org/page.php?id=sdi-general-editorial-policy#Peer-Review-Guideline)

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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	The manuscript contains a huge volume of literature of which much does not add value to the research. The authors attempted to give as foundation to the empirical research an overview of the years mentioned in the title. A budget year was reviewed using a single source if one could be found in the format presented by the source. This approach led to a break in continuity of years, inconsistent headings, and inconsistency in discussions as well as format, which in turn renders the literature review disjointed and incoherent. The authors should attempt to use one format in discussing the reviews of the various budget years and include only that information that can be compared between years as well as information that is pertinent to the objectives of the research. This will allow for most of the tables that add no real value to be removed and for the work to be presented much more condensed. Including an explanation of the budget cycle (line 114) is not necessary - only an explanation of budget control can be included. The whole section on Reform Strategies and Implementation Procedures can be limited since it contains much information that is not directly linked to the research objectives. The title indicates that a continuous period of 15 years will be investigated and yet the empirical research only	***The comments were noticed and all the necessary corrections made. We worked on all the part of the paper as suggested. We appreciate the comments.***

	focuses on the time the questionnaire was administered. One of the objectives of the research is to identify the effects of improved resource management through curtailing of wasteful expenditure and yet the data collected only indicates the perception of the respondents as to whether resource management was improved or not – no effects were identified.	
Minor REVISION comments	The whole document needs to be language and technically edited. Many issues exist with regards to the use of capital letters, punctuation, spaces, font sizes, different fonts, line spacing, application of full stops and inconsistent citation method.	
Optional/General comments	Budgetary implementation and control is an extremely important subject in Africa as it is a tool that can enhance or destroy economic growth. Much has been written on the MTEF and its accompanying performance budgeting system that allocates responsibility and requires accountability. If managed correctly it creates a stable fiscal environment through which the economy can grow. The research is thus important, however, the literature review needs to be much more focussed and the authors can widen their search for literature sources – they may also search under the concept of New Public Management (NPM).	