



SDI Review Form 1.6

Journal Name:	British Journal of Economics, Management & Trade
Manuscript Number:	Ms_BJEMT_24567
Title of the Manuscript:	BEYOND STATUTORY FEDERAL ALLOCATION: A CRITICAL EVALUATION OF THE CONTRIBUTION OF PERSONAL INCOME TAX ON INTERNALLY GENERATED REVENUE OF BENUE STATE
Type of the Article	Short Research Article

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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.

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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)
<u>Compulsory</u> REVISION comments	1) References: There are some in text citation that are not in the end of work reference. E.g (Ronald 1999) 2) Method of Data Analysis: The result output in 4.1 is from Eview package and not STATA, and the table in 4.3.2 has no heading.	The omitted references have been treated. The new analysis is carried through E-view
<u>Minor</u> REVISION comments	1) Topic: There is need to re-structure the topic to, A Critical Evaluation of the Contribution of Personal Income Tax on Internally Generated Revenue of Benue State. In the write up, the Author(s) dwell extensively on the contribution of Personal Income Tax and revenue generated internally and little on the Statutory Federal Allocation. I suggest the Author(s) should expunge the Beyond Statutory Federal Allocation.	The study dwelled much on the Contribution of Personal Income Tax on Internally Generated Revenue of Benue State because it is aimed at stressing the need for the state to look inward instead of depending on the federal allocation. Hence the need to dwell less on Statutory Federal Allocation
<u>Optional/General</u> comments	The Paper is educative and would add to literature both internationally and Nigeria in particular	