Journal Name: Journal of Scientific Research and Reports
Manuscript Number: Ms_JSRR_34649
Title of the Manuscript: Blending formal rules with value based approaches to build ethical culture: Some insights from Tanzania local government authorities

**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:

**PART 1: Review Comments**

<table>
<thead>
<tr>
<th>Compulsory</th>
<th>Reviewer’s comment</th>
<th>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)</th>
</tr>
</thead>
</table>
| **REVISION comments** | There are many mistakes regarding the references section.  
**Details:**  
**References:** The paper has serious mistakes regarding the references.  
Many of the references mentioned in the text are missing from the list of references, and there are several references listed in the References section, which are not mentioned in the text. Please check and correct! See attached file for details.  
The format of the references contains many mistakes, e.g.  
line 341 should be Dunchack, Daniel H.  
line 398 should start as: Van Halderen, Robin Christiaan & Kolthoff, Emile (2017),… – and then listed at “V” and not at “R” in the list.  
the items in lines 437, 438 amd 441 are not fitted into the alphabetical list.  
The end of line 386 is missing, probably the missing part is in lines 289-390?  
Line 395 is in the wrong place, maybe it should be the end of line 361?  
**Structure:**  
The structure of the paper is not very clear. The introduction explains what the author intends to achieve with the paper. Then come several sections, which seem to be repeating the same thing. It is not clear, whether the author intends to do a literature |
review for the general theory and for the Tanzanian situation, or whether some empirical analysis for Tanzania was also intended. The text promises empirical analysis, but unfortunately there is none. When the author writes about the Tanzanian situation, it is always by referring to some reports, doing such empirical analyses, and summarising the findings of these reports, but no data and no analysis is provided. Therefore, what we get, is a review of theoretical literature, and Tanzanian reports. Therefore I think, that the author should fully restructure the work:

1. Introduction
2. Literature review about the theory, and empirical results from other countries
3. Evidence from Tanzania: the summary – and preferably, data, about the Tanzanian situation, reports, analyses, surveys
5. References

Please also make sure, that in this structure, conclusions should not repeat in detail the contents of section 2 or section 3, as it is now in the present version.

The author should also clarify, whether the paper is intended as a review paper, or a piece of original research. In the latter case, some data, and analysis should also be provided.
**SDI Review Form 1.6**

<table>
<thead>
<tr>
<th><strong>Minor</strong> REVISION comments</th>
<th>There are few mistypings in the text, please see attached file. The author should always use the signs &quot;,&quot;, &quot;and&quot; or &quot;&amp;&quot; when listing several authors, in the same way, not mixing all the three possible formats.</th>
</tr>
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<tbody>
<tr>
<td><strong>Optional/General</strong> comments</td>
<td>A full re-structuring of the paper, with a clear logical sequence should be done.</td>
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**Reviewer Details:**

<table>
<thead>
<tr>
<th>Name:</th>
<th>Zsuzsanna BACSI</th>
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<tbody>
<tr>
<td>Department, University &amp; Country</td>
<td>Dept of Economics and Social Sciences, University of Pannonia, Hungary</td>
</tr>
</tbody>
</table>