10. Improving the public purse: the Kenya Revenue Authority as an example of positive public administration in Africa

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INTRODUCTION

The literature on African politics and governance has featured long-standing discussions about the sub-optimal performance of most countries' political institutions and public organizations (Hickey, 2019; Roll, 2014; Leonard, 1991, 2010). But, like elsewhere in the world today (e.g., Peters and Pierre, 2019; Douglas et al., 2021), this discourse of endemic failure has been analyzed haphazardly and has thrived on growing public distrust and political propaganda anchored in populistic ideals and unrealistic and misinformed political demands on public administration (Nkrumah, 2021; Akhaine, 2022). Moreover, donors' contextually skewed governance philosophies and imposed reform frameworks often muddy the waters in African countries' reform agendas (see Milton and Mano, 2020; Muhumuza, 2022). And yet, belying the storylines about endemic failure, several African governments manage to deliver policies and public services that 'work,' even when faced with complex policy issues beyond their control, like the COVID-19 pandemic and the resultant economic crisis.

Indeed, alongside the widespread narrative about government failures in Africa, the positive public administration (PPA) agenda also has had a long tradition since the 1970s (see Hyden et al., 1970; Leonard, 1991, 2008, 2010; Hyden and Bratton, 1991; Therkildsen, 2008; Hickey, 2019). Positive public administration takes a more appreciative and optimistic view of governments, casting its gaze towards such instances of both 'ordinary' and 'extraordinary' public value creation by governments and public sector actors (Grindle and Hilderbrand, 1995; Lindquist et al., 2022; Compton et al., 2022; Douglas et al., 2021; Douglas, 2022; Karimuribo et al., 2017). While the positivity agenda may have remained peripheral in the neoliberal public administration research, it has deep historical roots in Africa (see Duncan, Chapter 2 in this volume; cf., van Ostaijen and Jhagroe, 2022 in the Western world). The reason for this may reside in the transdisciplinary epistemology of African public administration and its well-developed criticism of Westernized approaches to studying African governance contexts. Despite efforts to apply Anglo-Saxon theories and experiences to African public administration, classical and influential works on African public service, which draw on development studies, anthropology, sociology, history, international development, and political science, have presented adequate empirical evidence of positive outcomes in the public sector.

So, whether in relation to development and economics (Ochieng, 2007; Peiffer and Armytage, 2019; Kjær, 2022), disease control (Karimuribo et al., 2017), political and administrative sector reforms (McDonnell, 2020; Newiak et al., 2022), or digital technology and public innovation (Onyango and Ondiek, 2022), one important way of applying a PPA perspective to governance in Africa consists of identifying and analyzing government agencies that perform their tasks well under improbable governance conditions (see also Otenyo, Chapter 11 in this volume for a discussion of pockets of effectiveness in African public services). Some of these analyses have been less explicit and broadly anchored on the role of state politics (de Sardan, 2008), on working with and realizing market principles (Leonard, 1991), or on the entrepreneurialism of traditional authorities in public policy and development processes (Afrifa and Ohemeng, 2022). All have focused more on understanding *how* public institutions work and *what* they do well than on how they *ought* to work or perform (Grindle, 1997; Levy, 2014; Kjær et al., 2021). Their objective is to understand functional governance in Africa.

This chapter builds on this growing body of knowledge and efforts to identify impact strategies by locating examples of functional governance (as opposed to good governance) approaches to organizing government activities (e.g., Hyden and Bratton, 1991; Onyango and Hyden, 2021). It is anchored on key research streams of PPA in Africa, including positive deviance (PD) and pockets of effectiveness (PoEs). The Kenyan public sector presents an interesting case of analysis given that, since the 1970s, its positive experiences have been used to advance bolder discussions on public administration performance in African contexts (e.g., Hyden et al., 1970; Leonard, 1987, 1991, 2008; Ochieng, 2007). The Kenya Revenue Authority (KRA) is used as the unit of analysis, with a focus on its institutional competencies and innovations to promote tax compliance. Notwithstanding some work on African revenue authorities addressing issues around their performance (e.g., Fjeldstad and Moore, 2009), most scholars agree that revenue authorities have not delivered or that there is scarce information about their performance (e.g., Sarr, 2016; Dom, 2019). By contrast, KRA has ensured revenue growth and created effective taxation and regulatory regimes since its creation in 1995. It has introduced institutional innovations to manage the economy and improve the public purse. The KRA has made these positive milestones despite a cocktail of challenges, including political patronage, corruption, and low public confidence.

The chapter is organized as follows. It first reviews the positivity literature in Africa in light of the PPA agenda. It explores theories and factors that enable public institutions to perform under challenging political and economic conditions. Next, it presents background on KRA, detailing its institutional objectives and structures. It then discusses the methods used for the case analysis and turns to the results, which explore several factors underpinning performance in KRA. The chapter concludes by linking the case discussion to the broader subject matter of PPA.

A PPA PERSPECTIVE ON AFRICAN GOVERNANCE: TOWARDS A FUNCTIONAL GOVERNANCE APPROACH

Positive evaluations of governance in Africa have been conducted under various nomenclatures, including positive outliers, positive deviance, and islands or pockets of effectiveness, to mention a few. These perspectives need to be theoretically integrated to promote a vibrant *positivity* research agenda. The good (normative) governance hegemony has meant that studies echoing these positive experiences have rarely informed indicators used in African governments' monitoring and evaluation activities (Andrews, 2015). Auditing of African government performance still resides in and mirrors *optimal* or the *ought-to-be* policy outputs, and what comprises the *effectiveness* of public administration rarely measures practical gains and experiences.

Nevertheless, studies on positive governance experiences offer interesting insights into government performance across governance sectors. This has prompted a call for a bolder research agenda on how the African state actually works (Bierschenk and de Sardan, 2014; Levy, 2014). This 'functional governance approach' considers the broader context of governance (Hyden and Bratton, 1991; Onyango and Hyden, 2021) and seeks practical knowledge about how public institutions work in Africa and other global South contexts (Booth, 2011; Grindle, 2017; Heilmann, 2008). Scholars and practitioners have increasingly recognized the importance of understanding more functional pathways to improved governance (Grindle, 2017), an issue similarly underscored recently by the 2017 *World Development Report* (World Bank, 2017). The World Bank (2017: xiii) report accentuates the need for the international development community to move beyond asking, "What is the right policy?" to instead asking, "What makes policies work to produce life-improving outcomes?" The report notes, "Policymaking and policy implementation do not occur in a vacuum. Rather, they occur in complex political and social settings where individuals and groups with unequal power interact with changing rules as they pursue conflicting interests" (World Bank, 2017: 29).

The significance of this lens, or what has been referred to as a *functional approach to governance* (Hyden, 2021), resides in its integrative conceptualization of positive governance outcomes. It puts together insights on understanding the political economy of institutional performance and the state's role in development or governance outcomes. It also seeks to rectify how neoliberal philosophies and the 'good governance' approach have understood the African state's role in development (de Sardan, 2008; Kjær et al., 2021; Hyden, 2021). Whether applying Public Authority (Kirk and Allen, 2022), working with the grain (Booth and Golooba-Mutebi, 2014), limited statehood (Risse, 2011) or hybrid governance lenses (e.g., Ekeh, 1975; Meagher, 2012), functional governance prioritizes understanding or leveraging practical solutions and institutional innovations as conceptualized in pockets of effectiveness, positive deviance, and positive outliers.

Overall, the functional approach assesses the instrumentality of specific contextual variables of governance that may introduce and sustain fit-to-context institutional and political reform initiatives (Grindle, 2017). This has been clear in the last twenty years, where emerging empirical evidence and knowledge exchange in Africa have been more intentional in pursuing a fit-to-context development agenda, for example, in the aspirations of the *Agenda 2063* (Levy, 2014; Onyango 2023a). Statutory studies and locally produced datasets by Afrobarometer, the African Union, the African Development Bank, and the World Bank have shown remarkable positive governance trajectories and transformation of state systems across African countries (Onyango, 2022, 2023a; Otenyo, 2022; Newiak et al., 2022). The African Union's Agenda 2063 evaluation reports show that these transformations are slowly introducing a paradigm shift in how African governance is being framed: from the paradigm of doom (Chege, 1997) or the Afro-pessimism of the 1980s and 1990s to that of change or *Afro-optimism* (e.g., Aniche, 2023). In public administration, this agenda primarily considered intentional reporting of African states' progressive developments and reforms in different policy areas (e.g., Roll, 2014; Levy, 2014).

The PPA agenda has come out more explicitly in favoring this positive reporting of sectoral reforms and policy successes, taking stock of how incremental approaches, unintended consequences, and institutional innovations impact development programs and the performance of public organizations (Roll, 2014; Muhumuza, 2022; Bierschenk and de Sardan, 2014; Hyden, 2021; Onyango, 2023b). Whether termed positive outliers, PoEs, or PD, PPA perspectives show how progress or positive outcomes occurred against the odds, especially under poor governing conditions like those associated with fragile statehood. The positive outcomes are considered "aberrations from the norm, as 'islands' cast adrift within a broader sea of patronage" (Hickey, 2019: 5). They emerge from a complex mix of factors underpinned by political context variables, such as political settlements or other institutional innovations. More broadly, as Kjær (2022: 81) observes, dimensions of PPA, and PoEs in Africa, reside in and respond to "(i) the debate on the developmental state and (ii) a debate on good governance."

Positive deviance studies assume that positive outcomes, like in public sector reforms, may be induced by either problem-driven interactive adaptation or solution- and leader-driven change. In problem-driven interactive adaptation, unusual positive outcomes occur "when reforms are introduced through an iterative process more reflective of 'muddling through': change is motivated by a problem, not a solution; the reform content emerges through a process of experimentation and trial and error; with multiple agents playing different leadership roles; producing a mixed-form hybrid that is fitted to the peculiar context" (Andrews, 2015: 197). The assumption is that the context of implementation already may have in place potential solutions and resources needed for reforms to succeed.

According to the *Public Authority* literature, mainly produced by researchers in the Firoz Lalji Institute for Africa at the London School of Economics and Political Science, the political context in Africa has multiple and sometimes overlapping public authorities who may need to be engaged to guarantee the social embeddedness of public policy (Hyden, 2012; Kirk and Allen, 2022). These public authorities (both state and non-state in nature) possess unique resources and knowledge that should be explored to improve policy success. Since their resources and solutions "are locally owned, they are potentially more sustainable than externally driven solutions which are often backed up by external resources (aid and policy conditionality)" (Ochieng, 2007: 458). This has been the case in Kenyan Agricultural Policy since the Swynnerton Plan (1954–59), where organizational, institutional, and policy innovations and reforms were at the core of policy success (Ochieng, 2005). Integrating indigenous knowledge and solutions has played a crucial role in the good performance of the Kenyan agricultural sector and other sectors across Africa, such as environmental and conservation policies, state-building projects, and inclusive governance (e.g., Bedigen, 2021). Also, democratic innovation in Africa is replete with relevant evidence of positive deviance (e.g., Adejumobi, 2015).

On policy fronts, the United Nations has recognized the role of these indigenous knowledge systems in its Agenda 2030.[1] Among the Gedeo community in Ethiopia, for example, Maru and colleagues (2020: 2) show that indigenous and local knowledge in "*songo* indigenous institutions, traditional beliefs, taboos, and local rules (seera) have been playing an enormous role in promoting environmental protections and cultural conservation." Similarly, Bedigen (2021: 457) shows that in South Sudan women's use of indigenous (*Honyomiji*) institutions to participate in "preventing, managing and resolving conflict by applying customary laws and implementing ceremonial/ritual practices is foundational to successful and sustainable peacebuilding." In short, as a PPA dimension, problem-driven interactive adaptation of positive deviance recognizes and leverages a diversion from standardized frameworks and norms in favor of context-informed solutions and approaches to creating functional governing structures in Africa. Bureaucratic ethnographic methodologies may be more suitable for understanding how such divergent innovations occur and become institutionalized, as suggested in Bierschenk and de Sardan's (2019) study of African bureaucracies.

In solution- and leader-driven change studies, positive outcomes are said to occur "when reforms are introduced through a disciplined, formal project process: solutions are fully identified up-front and are the focus of change; the reform is fully planned out at the start and implemented as planned; a champion drives the process; and a pure-form best practice solution is produced" (Andrews, 2015: 197). Within these theoretical pathways, especially in the development administration research (e.g., Leonard, 1991), scholars have wrestled with showing how and when PoEs emerge (Kjær, 2022; Leonard, 2008; Roll, 2014). Whereas PD may be keen on unconventional norms and innovations that divert from the standard procedures or frameworks to produce unexpected performance within an institutional context, the PoE literature has sought to unpack how and why organizational performance occurs under unfriendly governance conditions. PoEs can emerge from exceptional leadership and good management and also can be placed in the country's political economy or development agenda (Leonard, 2010).

For example, in his study of renowned Kenyan civil servants, Leonard (1991) showed that PoEs emerged from professional integrity, political connections, organizational autonomy, access to donor resources, self-discipline, commitment, risk-taking, and Africanization (local legitimacy or bureaucratic representation). Hathaway (2021) uses an institutional logic framework – integrating kinship, individual, professionalism, bureaucratic, and development and management logics – to show that organizational restructuring, institutional autonomy in employment and budgeting processes, institutional entrepreneurship, and networking enabled oversight institutions in Zambia, mainly the Anti-Corruption Commission and the Office of Auditor General, to perform better. In addition, dedicated, highly entrepreneurial, professional leadership in the Auditor General's office championed relevant impactful reforms. Other studies have demonstrated that the direct disengagement of donors in pursuing strategies that are not adequately matched with local political interests is also essential in generating PoEs (see Johnson, 2015; Kamara et al., 2023; Sitali et al., 2022; Muhumuza, 2022).

Muhumuza (2022) provides an interesting comparative analysis concerning public sector reform outcomes and donors' role in Uganda. He shows that reform outcomes were disastrous when donors pursued their interests and determined the pace and implementation mode. In contrast, in the Uganda Defense Forces reforms, where donors stepped back and let the National Resistance Movement (NRM) government leverage and "determine the needs, pace and mode of implementing the sensitive defense reforms, the results were relatively impressive" (Muhumuza, 2022: 339). In emphasizing coupling reform objectives to local political interests, this study shows that political will is critical in facilitating institutional depoliticization (cf., Leonard, 2010).

Overall, leveraging PPA involves a mixed basket of factors like appropriate organizational culture and capable management (Therkildsen, 2008), political autonomy (Evans, 1995), effective coupling of political loyalty and merit (Hickey, 2019), and societal embeddedness, among others. Recent studies on digital transformation in service delivery and public policy (e.g., Nambisan et al., 2019; Mhlanga and Moloi, 2020; Onyango and Ondiek, 2022) and evidence-informed policymaking in Africa (e.g., Goldman and Pabari, 2020) also have emphasized the importance of these variables.

The next section dissects how these factors may underpin selected cases of positive performance in the KRA. Given its political relevance, KRA is a high-stakes public institution. Its role in socioeconomic development puts it at the center of politics and contestations around revenue allocation. Thus, it must manage complex public demands and effectively respond to various political interests, political transitions, and regime priorities. These issues, along with the problems of the state's institutionalization, aid regime conditionalities, and historical challenges (Onyango, 2023a), make it a perfect case for a PPA analysis.

THE KENYA REVENUE AUTHORITY (KRA)

The creation of the KRA on July 1, 1995, like most in Africa, was a consequence of the need to improve state capacities to generate internal revenue, which conditioned the proliferation of Semi-Autonomous Revenue Authorities undertaken in response to donor-led New Public Management (NPM) reforms in the global South (e.g., Jeppesen, 2022). The KRA is an example of a successful policy transfer or implantation of NPM's isomorphic institutional reforms in the global south. Its creation was a culmination of a complex mix of factors, including internal pressures, integration of institutional fragmentation on revenue collection, and donor concerns about developing countries' ability to mobilize their own revenue by improving institutional and political conditions for such endeavors. Donors thought semi-autonomous revenue authorities (SARAs) would lead the needed tax reforms, enabling African countries to improve revenue collection capacities and administration by being outside traditional bureaucratic structures. KRA was created to assess, collect, and account for all revenues, advise on the administration and collection of revenue, and perform other revenue-related functions as directed by the Ministry of Finance. The creation of KRA was a product of donor pressure, including the creation of the Anti-Corruption Bureau. As Shaoul (1999: n.p.) notes:

> It was against this backdrop that the IMF, in 1997, suspended a $220 million aid programme, which has still not been resumed. The international bankers issued a list of demands, including energy sector 'reform', autonomy for the Kenya Revenue Authority and the establishment of an independent anti-corruption authority. They demanded the prosecution of those responsible for the Goldenberg International scandal in the early 1990s when the government paid out $500 million in compensation for fictitious exports.

The KRA has operated in an environment of extensive political and bureaucratic corruption, patron-clientelism, and a lack of institutional autonomy. For example, President Ruto "stated that corruption, abetting tax evasion and unwillingness to upgrade processing systems were some ills plaguing the taxman's efficiency in tax collection" (Barasa, 2023). The KRA has also struggled with political interference, as recently demonstrated in the premature exit of the commissioner general, Mr Githii Mburu, in February 2023, after the United Democratic Alliance party took over the government. It is believed that the previous government used the KRA to frustrate William Ruto and his political allies. On February 23, 2023, *The Nation* reported that

> During his campaigns for the August 9 elections [2022], Dr Ruto claimed that his close allies were targeted for political prosecution or were being intimidated so that they could abandon him. Sources close to Mr Mburu reckon he opted to throw in the towel rather than wait to be pushed out by a board that wanted operations of KRA to take a different turn. (Muiruri, 2023)

Given its intractable political nature, KRA is used as a tool by those controlling state power to reward or punish the opposition or those considered unfriendly to the government. This has negatively affected its performance and generated a lack of public confidence. KRA also has been accused of pursuing predatory tax collection approaches despite a shift toward more customer-friendly compliance strategies since 2015. However, the poor perception of Kenyans towards the Authority may also be considered within the wider or overall low public confidence in public administration in Africa.[2]

Even so, the KRA has performed relatively well compared to most public institutions in undertaking its core mandates. Tyce's (2020) study of KRA as a potential PoE noted that the Authority emerged as a PoE in 2003 during the late former president Kibaki's largely technocratic leadership. It enjoyed relative political insulation that allowed it to perform. Thus, despite being created as an elite response to donor pressures to resolve revenue collection and administration deficits, it fits well with local demands. Consequently, attendant political settlements have found ways of effectively adopting it to the regime's political objectives.

The high political and economic stakes around KRA's role in governance do not allow it the luxury to underperform. Since its creation, the Authority has expanded its organizational structures, regional presence, and human resource capacity. It has ensured continuous growth of both the number and capacity of human resources. Despite the recent hiring freeze in most public institutions in Kenya, KRA leadership has been keen to increase its human capacity by bringing on board and training recruits. According to KRA, it "has built a strong professional team of over 6,000 employees deployed across the country … [and] created a favorable work environment with able mentors who ensure talent is developed. [It has] also been ranked among the top five (5) employers of choice in the country."[3]

Accordingly, the KRA has risen somewhat above most challenges encumbering the public sector by becoming the hub of innovation and effectiveness to improve the public purse. It has remained one of the critical agencies in driving post-COVID-19 economic recovery policies, as shown in the World Bank's (2023) *Kenya Economic Update*. According to the report, "Kenya's economic performance softened in 2022, steering towards the country's long-term growth rate. Real GDP expanded by 4.8 percent in 2022, […] with the strong rebound from the Covid-19 crisis at 7.5 percent annual growth in 2021 but broadly aligned with growth rates of Kenya's potential GDP as well as of the pre-pandemic decade" (World Bank, 2023: iv). It is within this context that KRA is explored as a case of PPA.

METHODOLOGY

This study uses two pathways to evaluate KRA as a case of PPA: (1) interrogation of public perception composites like public trust in government agencies, and (2) examination of internal reports and secondary data that point to institutional performance.

In terms of the first path, an online survey was administered to map public perceptions of KRA's performance and rating in the public sector. Thirty-four people completed the form. Of the respondents, 97 percent identified as taxpayers, and all reported engaging frequently with KRA services. Of the

34 respondents, 11 were female, 22 were men, and one preferred not to say. Moreover, 23 respondents worked in the formal employment sector, 10 worked in the informal employment sector, and one was unemployed. Of those in the formal employment sector, 11 worked in public administration, 7 worked in nongovernmental or international nongovernmental organizations, and 6 worked in other categories.

The survey for this chapter showed unsurprising public distrust in the KRA. On a scale of 1 to 5, the average survey score for KRA's performance was 2.62, and the average score for whether it met its mandate was 3.06. These responses resonate with Round 8 (2020/21) Afrobarometer, which showed that 28.6 percent of respondents had little trust in KRA, 27.4 percent had some trust, and only 15.2 percent had a lot of trust. The Afrobarometer data also show that 57 percent of Kenyans find it difficult to get information on taxes and fees and that almost 48 percent believe KRA has no right to make people pay taxes.

In addition, most respondents to the survey for this chapter considered innovation as key to institutional performance. They identified KRA's digital or online service delivery platforms as some of the most innovative channels public institutions use to improve performance. Of the respondents, 56 percent said public institutions' good performance is tied to innovation (pursuing newer strategies and methods to resolve problems). However, 93 percent of respondents felt that more could be done to enhance public innovation in the KRA. About 97 percent of respondents felt that KRA must strengthen its online tax systems and find innovative ways to ensure equitable tax collection, and 88 percent said adequate funding (linked to political will or support) and staff training (capacity building) are essential for institutional performance in public administration.

While informative, using public perceptions to examine organizational performance may generate blind spots. They are one-sided, primarily experiential, highly subjective evaluations. Moreover, members of the public are rarely adequately knowledgeable about how government institutions and processes work (Somin, 2015). They are also uninformed and unaware of incremental changes and institutional developments inside government institutions, including learning processes and resulting changes in performance. For these reasons, the second path for assessing PPA conditions in KRA entailed an analysis of statutory and other independent studies, including self-evaluation reports documenting what KRA has done or is doing. While these documents have limitations, like the possibility of KRA over-reporting its performance, they also provide insights that may complement or counter public perceptions. Findings from this analysis are discussed in the next section.

KEY MECHANISMS OF KRA PERFORMANCE

The analysis reveals that KRA has generated several positive outcomes, largely because of entrepreneurial leadership who built several collaborative networks and implemented total quality management principles. As such, the analysis aligns more with the solution- and leader-driven change than the problem-driven interactive adaptation dimensions of PPA.

First, KRA leadership has proactively engaged in building collaborative networks with national, regional, and global stakeholders. These networking efforts aimed to build international trust relationships, train professional staff, and build capacity. For example, KRA moved staff training responsibilities from its flagship Training Institute to the Kenya School of Revenue Administration (KESRA), which operates as a semi-autonomous entity. KESRA now engages in capacity-building for KRA and interested industry professionals. It offers market-driven academic programs, corporate training, and research from African industry experts in tax, customs, and fiscal policy. KESRA is one of only four World Customs Organization accredited Regional Training Centers in Eastern and Southern Africa. In 2022, KESRA trained over 600 students graduating with certificates in various areas.

Likewise, KRA, along with other Revenue Authorities and stakeholders in customs administration in the region, collaborated with the Japan International Cooperation Agency on the Master Trainers Program, which was part of the *Project on Capacity Building for the Customs Administrations of the Eastern African Region (Phase 2)*. The innovative and interactive Master Trainer Program is designed in a train-the-trainer format. It has improved trainers' skills and knowledge, which should ultimately scale up the capacity and professionalization of KRA staff, particularly in customs valuation, commodity coding and classification systems, and intelligence analysis. The program is in line with World Customs Organization standards, as well as East African Community Customs instruments, including, among others, the Management Act, Union Protocol, Rules of Origin, Management Regulations, Union Common External Tariffs, Compliance and Enforcement Regulations, Procedure Manual, Valuation Manual, and Post Audit Clearance Manual.

Second, KRA leadership have implemented total quality management (TQM) principles. TQM is thought to improve institutional leadership, employee relations, data quality and reporting, customer relations, service delivery design, and quality performance (Sharma and Hoque, 2002). "TQM is an interactive organizational-wide philosophy that [is] aimed toward continuously improving the quality of products/processes and meet[ing]/exceed[ing] customers' expectations" (Addis, 2020: 127). KRA's TQM efforts have led to a strategy that focuses on improving public awareness and relations, building customer-sensitive structures, and using facilitative enforcement approaches.

KRA has taken numerous steps to improve public relations and public awareness about its purpose and role. For example, KRA's website is one of the most comprehensive and interactive in the Kenyan public sector, showcasing an effective e-government system. Its *innovate* site is an open content creation page where anyone can produce information or ideas on how KRA can improve processes, revenue collection, and customer service.[4] In addition, KRA used Roadshows, KRA TV, VAT workshops, PAYE training, and tax assistance exhibitions to provide tax education, raise public awareness, and ultimately improve public relations.

KRA also has developed new structures that respond to customer needs. For example, it created six regional-level offices – South Rift, North Rift, Western, Central, South (Coast), and Northern – to provide services closer to the people. It developed iTax tutorials that make it easier to fill out and file tax returns. It also designed the eTIMS System, which uses an Online Sales Control Unit or Virtual Sales Control Unit to help taxpayers who need to integrate their automated billing/invoicing systems with KRA.[5]

Finally, KRA has implemented less-punitive approaches for addressing non-compliance, including waivers for defaulters. It also uses alternative dispute resolution (ADR) to expedite complex tax disputes outside law courts, for example, through the Quasi-Judicial Process and Tax Appeals Tribunal. KRA asserts that ADR is a cost-effective approach that moves from enforcement to trust and facilitation, preserves relationships, and resolves uncertainty around the dispute.

Together, these and other TQM-based approaches may be responsible for increasing tax compliance and mobilizing revenue for the nation. In July 2022, KRA released a press statement, saying:

> For the first time in Kenya's history, the annual revenue collection has hit and surpassed the Two Trillion mark, defying the problematic economic environment brought about by COVID-19. This is after Kenya Revenue Authority (KRA) recorded a monumental revenue collection of KShs. 2.031 Trillion for the Financial Year 2021/2022 (July 2021–June 2022) compared to KShs. 1.669 Trillion collected in the last financial year (FY 2020/2021). The Authority registered an above-target stellar revenue performance after exceeding the fiscal year target as stated in the Budget Policy Statement. (KRA Press Release, 2022)

Since its creation, KRA's institutional infrastructure, management principles, and norms have evolved to respond to complex demands and challenges and build its capacity to perform. A closer PPA analysis demonstrates that the Authority uses entrepreneurial leadership to build collaborative networks and implement TQM strategies to maximize performance. As an institution, KRA wrestles with intractable challenges posed by its complex political environment, public trust deficits, socioeconomic demographics, and checkered history of state politics. While traditional performance analyses center on how these challenges constrain KRA performance, a PPA perspective paints a more hopeful picture. It shows that positive performance is not necessarily about the absence of bureaucratic dysfunction but rather about how institutions function in spite of dysfunctions to achieve core mandates.

CONCLUSION

The 'good governance' approaches typically used to assess performance stand in the way of an effective paradigm change in African public administration. Rather than focusing on policy failures, public sector leaders and reformers would be better served by learning from and building on institutional successes. As resoundingly advocated for in the positive deviance and pockets of effectiveness research, the PPA agenda is well positioned to identify such success and generate such practical, informed, context-specific, and institutionally customized solutions.

Although examinations of government failures highlight areas of concern and needed reform, they build on stereotypical ways of assessing government institutions, even in places where government agencies have performed relatively well, as the KRA case shows. Indeed, a transformative shift is taking place in Kenyan public administration, as in other African countries. Recent studies show that most government institutions across Africa (e.g., Goldman and Pabari, 2020), including parliaments (e.g., Blaser et al., 2020), are making considerable attempts to improve public relations, design context-specific impact strategies, and engage in collaborative network building and innovation. Overall, this shift has been attributed to the improving democratic conditions in the continent (e.g., Onyango, 2022, 2023a) and incremental changes that are improving governance conditions. Still, more research needs to be done to understand how these individual PPA cases can help build a repertoire of knowledge that will generate even more sustainable public innovation and improve the quality of government and governance in Africa.

Despite dealing with structural, political, social, and other challenges rooted in colonial legacies, African governments and their administrative apparatus have shown they can enhance performance. Nevertheless, the scholarly and journalistic reporting of PPA cases in African public service remains – in most quarters – insufficient and obscured by the negative evaluations of the good governance agenda. Many public administration scholars, particularly those working in African contexts, have yet to rise to the challenge of reporting *positivity*. Instead, they frame and analyze institutional reforms and evaluate performance in terms of failure rather than success. This may explain why recent positive frames like ‘Africa is rising’ have yet to generate a solid research agenda. However, the PPA agenda is well poised to awaken the academic consciousness needed to unpack the gains being made by public agencies in Africa and elsewhere.

NOTES

1. See https://www.un.org/development/desa/indigenouspeoples/mandated-areas1/environment.html, retrieved 10 June 2023.
2. See https://www.afrobarometer.org/online-data-analysis/.
3. See https://kra.go.ke/careers.
4. See https://innovation.kra.go.ke/.
5. See https://kra.go.ke/etims-now-live.

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