1. Background for the P2PL by CEG:

The main focus was to “enhance county revenue generation and administration.” Through a pre-assessment process to identify the key issue and reform priorities, the following were identified from the peer learners as existing Knowledge and Operational Gaps:

1. Inadequate revenue mobilization and administration policies and laws
2. Standalone automation systems (lacking integration and inadequate) mostly of revenue collection.
3. Political interference in revenue collection and administration
4. Ineffective incentives and sanctions e.g. waivers that interfere with revenue collection and also compliance by tax payers.
5. No performance contracting in most revenue departments
6. Low budget allocation to the revenue departments
7. Inadequate capacity of some revenue staff
8. Uninformed public on importance of paying taxes

2. The P2P learning content:

Key Reform Priorities Counties identified and became core component of the P2PL initiative were:

- Policy and Legislative Framework – Enabling environment
- Structure and/or Autonomy of the revenue collection department
- Performance contracting for revenue officers
- Capacity building of revenue collection staff

After the first P2PL forum in November, the priority area was limited to performance contracting due to time and resources constraint.

3. Key P2P learning activities implemented:

The learning process and activities involved:

- **Learners were given time to articulate their challenges & learning needs.** The initial phase known as pre-assessment (in the learning guide) provides the individual/peers learners with opportunity to articulate their challenges & issues to articulate or “couch” them in the way that suits them best.
- **The Peers identified the priority areas of concern through the facilitator and proposed priorities and plan of how the P2PL will flow; natural progression.**
- **Through facilitation process peers broke-down broad areas to smaller components in order to tackle each effectively.**
- **The facilitator held meetings with the relevant national government officials who had technical or political contributions to the process and we got a buy in. They became the champions of the process.**
- **The learning process involved first meeting to build consensus on the learning issues, then successive small meetings where each of the key issues were tackled in an in-depth manner.** The meetings entailed:
Peer to peer experience sharing and learning
- Safe space for the peer learning provided by the facilitator
- Peer to Peer Visits/Exchange – Coaching and Mentorship
- Exchange of information with the peers
- Expert input into some technical aspects

4. Main P2P learning results achieved:

- Several counties (three out of six) put in place performance contracts (PCs) for the directors of revenue and cascaded downwards to other revenue officers (using staff appraisals). This was the first time many of them were doing a PC for the Directors of Revenue as most counties did PCs to the level of Chief Officer (accounting officer/equivalent to PS at local level).

- Some counties experienced immediate results when they adopted some strategies that were shared during the P2PL in some revenue streams. For instance, one county implemented a “seasonal ticket” for the bus parks and immediately increased their revenue from the parking revenue stream. They previously were using a daily-tickets to charge the matatus (Public Service Vehicles) and it proved that there had been more revenue leakage as well as non-compliant matatu operators. The seasonal ticket required the matatu saccos to pay for the members and therefore collective responsibility enhanced accountability and compliance among the matatu operators.

- Rotation of staff is a key approach to reducing leakage and non-compliance since a number of revenue streams are cash based and human interface affects the level of collection. One county that had not instituted staff rotation implemented immediately after the forum and saw results immediately as they receive daily to weekly reports on collection.

- One newly appointed director of revenue got their “induction” through the P2PL process. She thanks CEG/EIP for giving her such a great start to understand the issues and how to address them and to avoid the pitfalls.

- Structures in county revenue departments were a deterrent to performance. Counties planned to pursue the assessment and review of the structures.

- Automation is a major concern and there is need to establish a more strategic and national led approach to achieve results in automation of revenue administration (i.e. automation of collection, recording, accounting and reporting).

5. Key challenges faced as regards P2P learning:

- Many counties were willing to join in the process, but due to limitation of funds, we had to limit to seven counties (two more than the original number).
- The time frame for implementation (6 months) was too short.

6. Main lessons learned from the case as regards P2P learning:

- The learning is multidimensional so many issues that emerged as we proceeded were tackled simultaneously. Hence, the peers were not paired as had earlier been anticipated. Instead sessions where the various issues would be shared, tackled and learning indicated through work plans on the “change” that shall be implemented by individual counties were done. This worked well and facilitated maintaining interest in amongst all. Multidimensional approach to learning (not linear) will bring better results.
• All the core staff involved or those who have a role in revenue mobilization and administration was invited to the peer to peer meetings, regardless of the titles/position. Therefore, the learning alliance involved a multidisciplinary team, with some staff being more senior than others. Therefore, “peers” were not peers in the conventional manner as some were senior but did not affect the dialogue and learning as a safe space of engagement facilitated by a neutral moderator had been created. In the safe space, it implied that those present were all “peers” and shared with that spirit. It was found that county teams whose senior staff (above the director of revenue) were involved, were able to adopt the lessons faster as there was already a political or leadership buy-in by the time they were leaving the P2PL forums.

• Facilitator has to have adequate knowledge of the content area but not present themselves as the expert; must be credible and have legitimacy; and should build on his/her existing social capital (to identify champions, co-facilitators)

• Timing/Definitive moments that may be useful in pushing the p2PL process may help provide faster results. P2PL was introduced immediately after the elections and most counties were keen to improve their performance whether the government was new or was a reelected government. Therefore, beginning of new electoral cycle when politicians and technocrats are not in the usual mode of operation (ready for change and innovation) may bring greater results.

• Key Reform Issue(s) that is a concern to the peer will ensure you get greater interest and better results.

• Multi-departmental/levels engagement (officers at different related departments) enable for rich discussion and learning process. It helps to break the silos and enhance teamwork.

Key Resources (links only)
Web links: to be established
Photo web links:
Video web links: to be established
Documents web links: to be established
Contact person: [name, designation, unit/department, institution]

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