

GOVERNMENT REVENUE

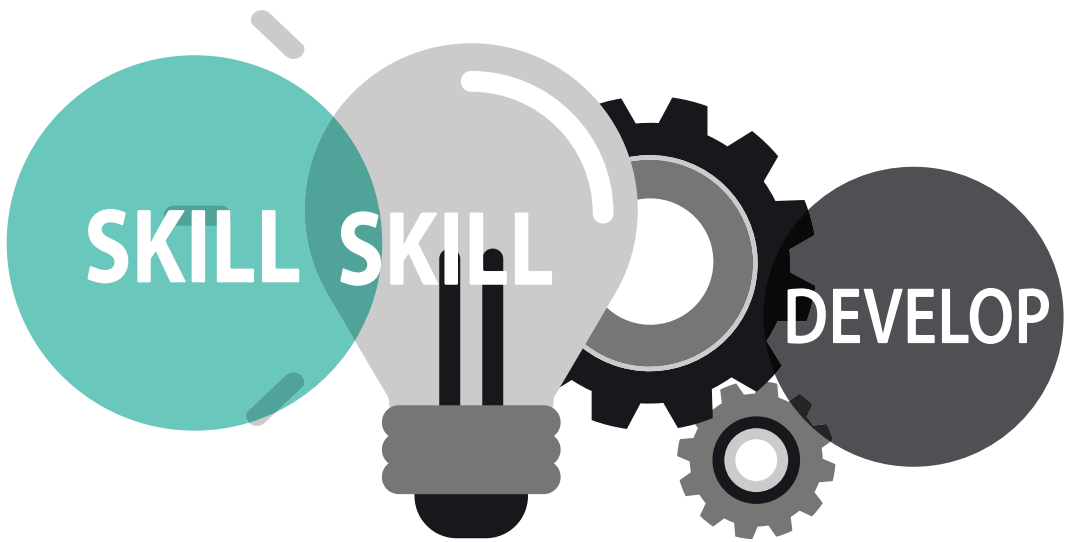
TRAINING MANUAL



THE REPUBLIC OF UGANDA
Ministry of Education and Sports



NCDC
NATIONAL CURRICULUM
DEVELOPMENT CENTRE



GOVERNMENT REVENUE

TRAINING MANUAL



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FIRST EDITION

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Foreword

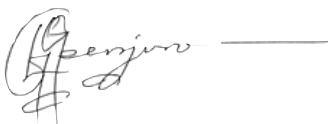
The National Curriculum Development Centre (NCDC), with support from the Uganda Revenue Authority (URA), embarked on writing curriculum materials on Government Revenue to increase awareness and enhance tax compliance among the citizens. The Government emphasizes provision of knowledge, skills and work attitudes for majority of Ugandans with a view of improving service delivery and productivity of the citizens.

Collecting taxes is therefore a fundamental way for the country to generate public revenue to finance investments in human capital, public infrastructure, and provision of public services. By educating young people about government revenue, they will acquire knowledge and develop attitude towards taxation. Through such efforts as “greening” tax systems; fighting tax evasion and avoidance will be reduced. Thus, education on government revenue is a key tool to transform tax culture and increase voluntary compliance.

The Uganda Revenue Authority therefore took up the responsibility to facilitate the development of a training manual on Government revenue to guide in the training of instructors on the implementation of the syllabus content incorporated in the curricula for the Junior Certificate courses.

The manual therefore is a support document to guide the teaching of the related syllabus content premised on the current labour market demands. It is learner-centred and competence-based to promote creative thinking, innovation, and positive attitude towards tax revenue.

Government revenue is thus, emphasized because it is one of the ways to support the achievement of sustainable development through economic empowerment. As Chairman NCDC Governing Council, I therefore endorse this training manual as an official document. It should be used by facilitators to guide the training of instructors on the interpretation and implementation of Government revenue syllabus for the National Junior Certificate courses in Uganda.



Prof. George Ladaah Openjuru
Chairman, NCDC Governing Council

Acknowledgement

National Curriculum Development Centre (NCDC) extends sincere appreciation to all panel members who participated in writing the curriculum materials on Uganda Government Revenue at a Junior Certificate level.

Special thanks go to the management of Uganda Revenue Authority for the financial support that enabled the development of various curriculum materials on Government Revenue.

The consultants from URA are greatly applauded for the guidance provided during the development of this book. Special thanks go to each and every individual who worked behind the scenes to ensure successful completion of this book.

NCDC is further indebted to the different Quality Assurance teams for the roles played in ensuring that the quality of the Government Revenue curriculum materials matches the requirements of the revenue authority and the education standards of Uganda.

The National Curriculum Development Centre therefore takes responsibility for any shortcomings that might be identified in this learner's book and welcomes suggestions for effectively addressing any inadequacies that may be sighted. Such comments and suggestions may be communicated to NCDC through P.O Box 7002 Kampala or email: admin@ncdc.go.ug.



Dr Grace K. Baguma
DIRECTOR, NCDC

Acronyms and Abbreviations

CBA	:	Competence-Based Assessment
CBET	:	Competence-Based Education and Training
ICT	:	Information and Communication Technology
NCDC	:	National Curriculum Development Centre
UBTEB	:	Uganda Business and Technical Examinations Board
URA	:	Uganda Revenue Authority



Introduction

Uganda Revenue Authority (URA) in partnership with National Curriculum Development Centre (NCDC) supported the inclusion of a sub-module on Government Revenue in the curricula for Community Polytechnics, Technical, and Vocational schools. The sub-module is intended to increase awareness about government revenue and enhance tax compliance among the citizens.

Previously, tax education was not emphasized in these institutions which partly explains the poor tax culture among graduates. Content on Government Revenue has therefore been developed and incorporated in the curricula as one of the measures to increase tax compliance.

As part of the curriculum development process, this manual will be used to orient instructors on that content which makes its implementation better and effective.

Purpose of the Training Manual

This Manual is intended to guide facilitators during the orientation of Instructors on the interpretation and implementation of the Government revenue content embedded in the revised curricula for the National Junior Certificate courses. It presents activities that engage participants with the teaching and learning methods that will be applied during the training and assessment of learners. Trainers must therefore acquaint themselves with the details of this manual before embarking on the training sessions.

Training Objectives

Orientation of instructors is part of the curriculum development process meant to achieve the following objectives:

- i) Understanding of the concept of CBET by curriculum implementers.
- ii) Support and induct instructors of community polytechnics, vocational, and technical schools on the interpretation and implementation of Government revenue curriculum.
- iii) Guide instructors to identify and adopt local materials for use in the teaching of Government revenue curriculum.

- iv) Induct curriculum implementers on the CBET methods of delivering and assessment of skills and the related knowledge.

Expected Outcomes of the Training

By the end of this orientation, a participant should be able to:

- i) Interpret the syllabus and link it to the Teacher's guide, learner's book, and the assessment guidelines with regard to content, competences, learning outcomes, teaching and learning strategies.
- ii) Identify and use appropriate learner-centred instructional methods of delivering knowledge, skills and values for tax compliance.
- iii) Prepare and use available resources for effective implementation of the Government Revenue content.
- iv) Prepare and deliver an effective lesson on Government Revenue content.
- v) Use ICT in the teaching of Government Revenue content.
- vi) Effectively apply the Competence - Based Education and Training (CBET) strategies of teaching Government Revenue content.
- vii) Appropriately use the Government Revenue assessment guidelines to measure the level of knowledge, skills, values and attitudes acquired by the learners.

The Target User of the Manual

This Manual has been developed to guide in the orientation of Government Revenue curriculum implementers who include among others:

- i) The instructors of the different courses run by community polytechnics, vocational and technical schools for the sub-module of Government revenue.
- ii) Principles, Deputy principles and examinations secretaries of community polytechnics, vocational and technical schools
- iii) Assessment staff of the Uganda Business and Technical Examinations Board (UBTEB).

How to Use the Manual

This manual should be used as a guide in carrying out the orientation sessions. It should be used in conjunction with the corresponding teaching curriculum materials namely the syllabus, the teacher's guide, Learner's book, and the assessment guidelines. The facilitator is therefore required to acquire deeper understanding of these materials before taking on the orientation exercise.

Facilitators are also advised to make use of the wide knowledge and experience of trainees on the specific content, methods, and instructional materials to enrich their presentations.

Resources for Orientation

The following resources shall be required for use during orientation sessions:

- i) **Writing materials:** Flip charts/Manila paper/writing boards, markers/chalk, masking tape, writing pads, pens, pointers.
- ii) **Curriculum materials:** Syllabus, Teacher's guide, Learner's book, Assessment guide, Video clips on taxation, relevant textbooks on taxation.
- iii) **Equipment:** Computer, Projector, Printer, Public address system, internet router, Smart phones, calculators

Principles of Adult Learning

Adults learn best in informal and interactive settings rather than in traditional ways where the facilitator is the primary source of information. The following principles should therefore be adhered to during orientation:

- i) **Motivation:** adult learners should be motivated to improve their learning.
- ii) **Related knowledge:** Adults relate their learning to previous knowledge. It is important to relate new knowledge to background information they already have.
- iii) **Various training methods:** Using a variety of methods and techniques helps to inspire adult learning.

- iv) **Life experience:** Adults learn more when they relate the learning activities they do to their own experiences in life.
- v) **Participation:** involve learning adults as much as possible in the teaching – learning activities.
- vi) **Practicality:** immediate practical application of the new knowledge and skills is important to adult learning
- vii) **Goal oriented:** adults appreciate learning when it is tied to specific personal or professional goals.
- viii) **Relevancy of training:** adults must be able to see how learning connects to their work.
- ix) **Respect:** instructors should establish a learning atmosphere where adults are treated as equals and encouraged to share their opinions, experiences and knowledge with respect.

Teaching and Learning Quotes

- i) What I hear, I forget. What I see, I remember. What I do, I understand. (Confucius)
- ii) I cannot teach anybody anything; I can only make them think. (Socrates)
- iii) You cannot teach a man anything, you can only help him discover it within himself. (Galileo Galilei)
- iv) I never teach my pupils; I only attempt to provide the conditions in which they can learn. (Albert Einstein)
- v) The biggest enemy to learning is the talking teacher. (John Holt)
- vi) Never underestimate the power of a small group of committed people to change the world. In fact; it is the only thing that ever has. (Margaret Mead)
- vii) Teachers open the door but you must enter by yourself (Chinese proverb)
- viii) Children must be taught how to think not what to think (Margaret Mead)
- ix) The mediocre teacher tells. The good teacher explains. The superior teacher demonstrates. The great teacher inspires - (William Arthur Ward)

Teaching and Learning Methods

Background

The success of any teaching and learning process largely depends on the level and extent of preparation by the instructor. The instructor should choose appropriate methods to ensure effective teaching and learning. The learner-centred strategy is preferred since it puts the learner at the Centre of the teaching and learning process as opposed to the teacher - centred strategy which positions the teacher as the expert in charge of imparting knowledge to his or her learners. This strategy encourages learners to actively be involved in discovering and generating knowledge, developing and applying skills by themselves as the instructor becomes a facilitator.

The instructor should ensure that different individual needs and abilities of the learners are met to make the teaching and learning process more focused.

Sample Teaching and Learning Methods

Teaching and learning methods are systematic ways in which an instructor transfers and shares information with the learners. As instructors, you should use as much as possible, teaching and learning methods that are learner involving and avoid teacher – centred methods such as lecturing.

The methods stated in this manual are just samples, it is therefore at the discretion of the instructor to identify and apply as many methods as possible to make the teaching and learning more interesting, practical, and meaningful.

ACTIVITY 1

In groups of five:

- 1) Discuss the teaching and learning methods used in lesson delivery.
- 2) Present your findings to the plenary.

ACTIVITY 2

In pairs:

- 1) Discuss the factors that determine the choice of teaching and learning method.
- 2) Present your findings to the plenary.

Expected responses on the factors that determine the choice of teaching and learning methods

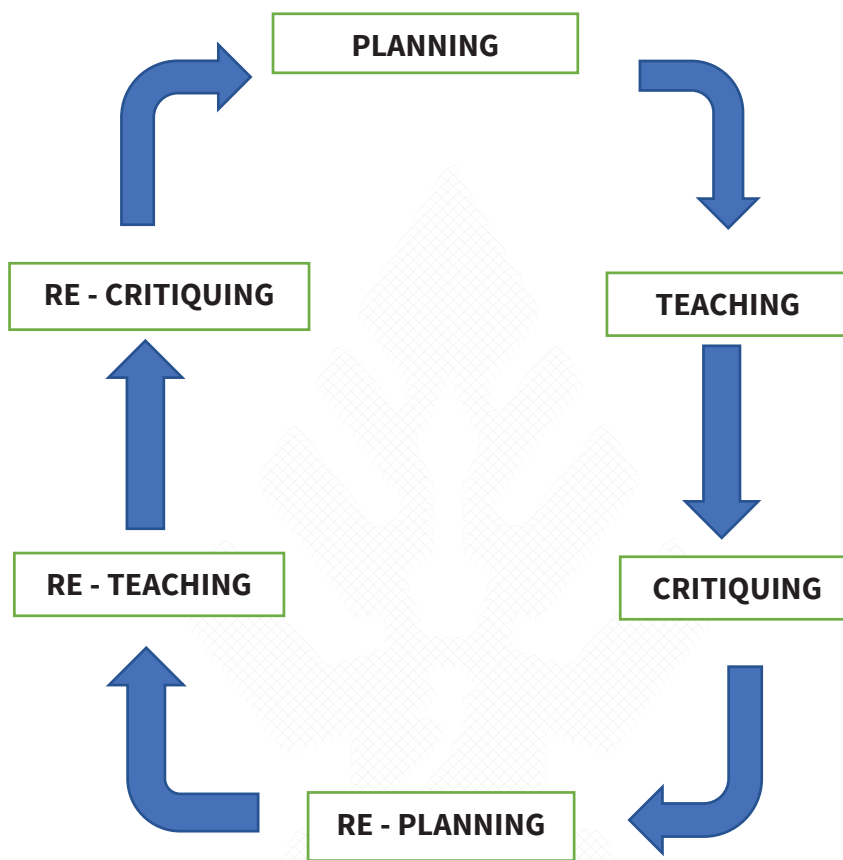
- i) Competences to be acquired by the learners.
- ii) Competence of the instructor to use different methods of instruction
- iii) Availability of teaching and learning resources.
- iv) Age and attitude of learners
- v) Size of the class
- vi) Time allocated for the lesson.
- vii) The learning ability of learners.
- viii) Target skills and values

Micro-Teaching

The strategy of micro-teaching is designed to promote teaching and active learning, provide instructors with real world classroom experience, improve intellectual skill and interaction, introduce instructors to new teaching methods, and boost their knowledge.

Micro-teaching is essential for developing skills and helps to get deeper knowledge regarding the art of teaching. It is a teaching practice model or method aimed at enhancing the instructor's classroom techniques and behaviours.

Stages of Micro-Teaching



Principles of Micro-Teaching

- i) **One skill at a time:** Micro-teaching aims at enabling an instructor to master one skill at a time.
- ii) **Appropriate content:** Prepare a lesson plan with content that is suitable for a given time period for easier training and understanding.
- iii) **Master the skill:** Practice what to teach so as to master the skills and be perfect. In micro – teaching, experiments and demonstrations should be applied as much as possible.
- iv) **Instant feedback:** At the end of the lesson, an instructor should allow feedback immediately to enable him or her to make necessary adjustments.

- v) **Self-evaluation:** An instructor should make Self-evaluation to discover mistake and correct them.
- vi) **Effective communication:** The instructor should ensure effective communication by taking note of the following:
 - a) Speaking in a clear and understandable manner
 - b) Making emphasis of points where necessary
 - c) Setting a clear voice tone
 - d) Use of effective body language
 - e) Maintaining eye contact
- vii) Start teaching with a motivating activity.
- viii) Make use of the classroom space by moving around.
- ix) Motivate and encourage every learner to participate by asking involving questions and seek for feedback.
- x) Apply appropriate teaching methods
- xi) Make use of the available technology resources e.g., computer, projector, video and audio recordings, internet etc.
- xii) Take note of learners with special learning needs and provide appropriate support.
- xiii) Make effective use of the time allocated.
- xiv) **Lesson conclusion:** At the end of the micro-teaching, allow the participants – instructors and the facilitators to critique and give feedback.
- xv) **Self-control:** Accept criticisms from lesson observers to give room for improvement.

Advantages of Micro-Teaching

- i) It focuses on developing specific teaching skills and eliminating mistakes.
- ii) It enables understanding of learners' behaviour during lesson delivery.
- iii) It increases the confidence of the instructors.
- iv) It enhances training for both beginners and for senior instructors.
- v) It enables effective supervision and constructive feedback thereafter for improvement.

Characteristics of Micro-Teaching

- i) The duration of teaching is short with less teaching content.
- ii) One teaching skill is considered at a time.
- iii) A small group of learners is engaged.
- iv) Mistakes made by the instructors are observed and corrected for future improvement.

Training Evaluation Form

Daily Training Evaluation

Instructions

You are requested to fill the training evaluation form to get information that will enable us improve future delivery.

The information given will be treated with confidentiality

No.	Area	Comment
1.	Time management	
2.	Quality of the content delivery	
3.	Content delivery	
4.	Meals	
5.	Stationery	
6.	Training facilities	
7.	Accommodation environment	
8.	Other comments	

- a) What achievements have you attained from today's training?
.....
- b) What do you think has been missed out in today's presentations?
.....
- c) Suggest areas that need improvement.
.....

OVERALL EVALUATION OF THE TRAINING

Please tick the appropriate box using the rating scale given below

	Key: 4=Excellent, 3=Very good, 2=Good, 1= Fair			
Content	4	3	2	1
The content was informative.				
The content was in line with the training objectives.				
The facilitators were competent in their delivery				
The training programme was well designed				
The training materials issued were adequate for all the participants				

Notes for the Trainer

This Manual is an additional resource, specific to the needs of the trainers to assist in the delivery of information to instructors of the curriculum for Uganda Government Revenue. It should be used following the information provided in the curriculum and the assessment guidelines.

Each type of training session should generate its own specific training based on the skill to be achieved. You should provide the structure within which trainers present their material. In outline form, the material that needs to be covered in the training should include:

- i) the overall objectives of the training session;
- ii) trainer preparation required;
- iii) training materials required for each session;

- iv) guidelines for effective presentation;
- v) the training objectives--that is, what the trainees should know or be able to do by the end of each sub-module in the session;
- vi) a schedule of the training session, topic by topic, indicating start and finish time, training method, and facilitator (if more than one facilitator is used);
- vii) a detailed lesson plan for each sub-module;
- viii) evaluation sheets for trainees to complete at the conclusion of the training session;
- ix) copies of any overhead projections or audio/video material to be used during the sessions.

Standard lesson plans for each sub-module of training are necessary to ensure that different trainers present the same material at training sessions, in a standard, proven effective fashion. Well-developed lesson plans are particularly important when large numbers of trainers are used in cascade-style training structures. The lesson plan should guide you as to:

- i) what to say;
- ii) what to do and when to do it;
- iii) which issues group discussion or questions should be directed towards;
- iv) how to set up, focus, control, and achieve the required objectives from any group participation activities.

You should also define the indicators by which you can judge whether training programmes are successful. This will make evaluation of training considerably more relevant.

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Detailed Training Programme

DAY ONE			
Time	Content	Activity	Officer In Charge
SESSION ONE 8:00-10:00 a.m.	Registration	1) Participants register their names on arrival 2) Distribution of curriculum materials	Secretariat
	Anthems	Singing of the National and East African Anthems	Facilitator
	Opening prayer	An opening prayer to be led by a participant.	Facilitator
	Introductions	Personal introduction	Facilitator
	Opening remarks	Opening remarks made by: a) Host b) URA official c) NCDC official d) Guest of Honour	Facilitator
	Expectations and house rules	1) Participants generate training expectations and house rules 2) Wrap - up of expectations	Facilitator

	Introduction of the programme	Introduction of the programme to participants	Facilitator
10.00-10.30 a.m.	TEA BREAK		Coordinator
TIME	CONTENT	ACTIVITY	OFFICER IN CHARGE
SESSION TWO 10.30a.m.-1:00p.m.	Group formation	Group formation	Facilitator
	Adult learning principles	Discussion of principles of adult learning	Facilitator
	Teaching/learning quotes	Participants in groups discuss teaching/learning quotes.	Facilitator
1.00 – 2.00p.m.	LUNCH BREAK		
TIME	CONTENT	ACTIVITY	OFFICER IN CHARGE
SESSION THREE 2.00-5.00 p.m.	Teaching and learning methods:	Participants discuss the different teaching and learning methods.	Facilitators
	a) Small group discussion		
	b) Use of Guest speaker		
	c) Transect walk		
	d) Expository method		
	e) Brainstorming		
	f) Scaffolder learning		
	g) Field study method		
	h) Case study		

	<ul style="list-style-type: none"> i) Role play j) Simulation games k) Demonstration l) Storytelling 		
	Factors that influence the choice of teaching and learning methods.	Participants discuss the factors that determine the choice of teaching and learning methods and present to plenary.	Facilitators
	Day's Evaluation	Participants fill the daily evaluation forms	Facilitators
DAY TWO			
SESSION 1 8:00 – 8:30a.m.	Recap of previous day's work	<ul style="list-style-type: none"> a) Registration of the participants b) Prayer c) Recap of previous day's work 	<ul style="list-style-type: none"> 1) Secretariat 2) Group leaders 3) Facilitators
8:30 - 10:00a.m.	<ul style="list-style-type: none"> a) Presentation of government revenue curriculum materials to the participants b) Government Revenue syllabus c) Instructor's guide d) Learner's book e) Assessment Guide 	<ul style="list-style-type: none"> 1) Guidance on how to use the curriculum documents and how they are related. 2) Discussion of the features of the: <ul style="list-style-type: none"> i) Syllabus content ii) Teacher's guide 	Facilitators

		iii) Learner's book iv) Assessment guidelines 3) Relating the syllabus, Teacher's guide and the learner's book	
	Integrating ICT in teaching and learning	Integrating ICT in teaching and learning	Facilitators
10.00 – 10.30a.m TEA BREAK			Coordinator
SESSION 2 10:30a.m. - 1:00 p.m.	Presentation of the Government Revenue content	Participants discuss in groups the content of Government revenue	Facilitators
	Introduction to government revenue		
	Introduction to taxation		
1.00 – 2.00 LUNCH BREAK			Coordinator
SESSION 3 2.00 – 5.00 p.m.	Tax Administration	Presentation on tax administration	URA official
	Tax Compliance	Discussion on the elements of tax compliance	URA official
	URA Web Portal	Navigating the URA Web portal.	URA official
DAY THREE			
SESSION 1 8.00– 8:30 a.m.	Recapitulation of day two activities	a) Registration of the participants b) Prayer c) Recap previous day's work	1) Secretariat 2) Coordinator 3) Facilitator
8.30 – 10:00 a.m.	Domestic Tax Computations	Domestic Tax Computations.	1) URA official.

		<ol style="list-style-type: none"> 1) Discussion of key terms used in domestic tax computation 2) Computation of the domestic taxes: <ol style="list-style-type: none"> a) Employment tax b) Rental income tax c) Presumptive tax d) Value added tax 	2) Facilitators
10.00 - 10.30 a.m.	TEA BREAK		Coordinator
SESSION 2 11.00 a.m. – 1.00p.m.		Computations Continued	<ol style="list-style-type: none"> 1) URA Officials 2) Facilitators
1.00 – 2.00p.m.		LUNCH BREAK	Coordinator
SESSION 3 2:00 - 5:00p.m.	Daily Evaluation	Participants fill the daily evaluation forms provided in the recap of the next day.	
DAY FOUR			
SESSION 1 8:00 -8:30 a.m.		<ol style="list-style-type: none"> a) Registration of the participants b) Prayer c) Recap and Feedback of 	<ol style="list-style-type: none"> 1) Secretariat 2) Group leaders

		previous day's work	
8:30-10:00 a.m.	International trade tax computations	International Tax Computations 1) Discussion of key terms used in international trade tax computation 2) Computation of the international trade taxes: a) Import duty b) Customs value c) Value added tax d) Withholding tax infrastructure levy e) Import duties	Facilitator
10.00 – 11.30a.m.	TEA BREAK		Coordinator
SESSION 2 11:30a.m.- 1:00 p.m.	<ul style="list-style-type: none"> International trade tax computations 	<ul style="list-style-type: none"> Computation of international trade tax continued 	Facilitators
1.00p – 2.00p.m.	LUNCH BREAK		Coordinator
SESSION 3 2.00p.m. - 5.00p.m.	Assessment strategies	Discussion of assessment strategies	Facilitators

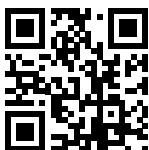
	(Formative assessment in the competence-based curriculum)	<ol style="list-style-type: none"> 1) Assessment FOR Learning 2) Assessment OF learning 3) Assessment AS learning 4) Linking the three types of assessment to triangulation Developing CBA Items and giving feedback.	Facilitators
	Daily evaluation	Filing the daily evaluation forms	
DAY FIVE			
SESSION 1 8:00-8:30 a.m.	Recapitulation of day four activities	<ol style="list-style-type: none"> a) Registration of the participants. b) Prayer. c) Recap previous day's work. 	<ol style="list-style-type: none"> 1) Secretariat 2) Group leaders 3) Facilitators
8:30-10:30a.m.	Developing schemes of work and lesson plans.	Participants choose a learning outcome from the sub module and develop a scheme of work for one week and lesson plans for 20 minutes.	Facilitators
10.30 – 11.00 a.m.		HEALTH BREAK	Coordinator
SESSION 2 11:00 a.m.-1:00p.m.	Mini lessons	Micro-teaching	Facilitators
1.00 – 2.00		LUNCH BREAK	Coordinator

SESSION 3 2.00 - 3.30p.m.	Mini lessons	Micro-teaching	Facilitators
	Workshop Evaluation	Evaluation of the training Workshop and way forward	Facilitators
3.30- 4.30p.m.	Closing remarks and departure	Closing ceremony and departure	Host, URA official, NCDC official





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