



**NATIONAL ACADEMY OF PERFORMING ARTS  
POLICIES AND PROCEDURES**

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| <b>Issuing Department:</b><br><b>Finance</b>                                  | <b>Topic:</b><br><b>Course Fee Collection</b> | <b>Policy #</b><br><b>FA 01-2013</b>     |
| <b>New - Yes (Approved by BOD in their meeting held on September 7, 2013)</b> | <b>Revised</b><br>No                          | <b>Supersedes Policy #</b><br>N/A        |
|   |   | <b>Effective:</b><br><b>July 1, 2013</b> |

**1 STATEMENT:**

This policy explains NAPA's course fee, the administration & fee cycle, and accounting. Course fee represents only fraction of the cost incurred by NAPA to manage the course. Disregarding this fact, often fee is reduced or managed by varying forms of financial assistance. The costs of course and fees to be charged are established at the time of announcement of new course and are subject to change. Students who fail to pay in full the course fee, or secure financial assistance before the payment deadline, will not be permitted to continue attending classes.

**2 APPLICABILITY:**

This policy applies to all students attending NAPA courses, faculties & employees who manage the course and monitor the Cost Center Reports for fee collection and recording.

**3 DEFINITIONS:**

**3.1 Fee:** Amount prescribed by the management for admission and attending the course for pursuing Diploma or the Short Course Certificate in any discipline managed by NAPA.

**3.2 Course:** Academic coaching offered by inviting the students to pursue their Diploma or the Short Course Certificate in any discipline managed by NAPA.

**3.3 Financial Obligations of the Students:** Financial obligations include, but are not limited to, course fee, late payment surcharge, amount of the returned cheque, returned cheque charges, library fines, lost or damaged book charges, or replacement costs of long-overdue books, loss or breakage of instructional material or equipment, installment payments, parking fines, and repayment of financial aid loans and emergency loans etc.

**3.4 Returned Cheque:** Cheque submitted to NAPA in settlement of the financial obligations that are not honored by the bank, and returned unpaid.

**4 PURPOSE:**

The purpose of this policy is to describe the timelines, procedures and mechanism for payment, recording and reporting of fee and the flow of paperwork to be followed by the departments involved in the process.

**5 ADMINISTRATION AND ADMISSION CYCLE:**

Summary of the admission process and fee collection mechanism is as under:

**5.1 Distribution of forms and information regarding courses:**

After the announcement of the course, the administrator along with the coordination of marketing personnel will be responsible to distribute the admission forms among the aspiring candidates from the dates as set out below: (dates are tentative, final dates will be prescribed in the admission announcement)

- a) 3 years diploma (theatre and music):

Admission process will commence from July 15. Classes will start from 1<sup>st</sup> Monday in September.

- b) Short course music (12 Months duration)  
From 1<sup>st</sup> Monday of September
- c) Short course theatre ( 3Months):  
From 1st April and onwards.
- d) Summer Course (Age Group 5 years to 7 years):  
June - July.

Admission committee will comprise one representative each from Music & Theatre, administrator and marketing personnel will also be responsible to candidates and to provide them with the relevant information regarding the academic sessions, mode of studies, fee structure etc. and to respond to their queries.

### **5.2 Receipt of registration and course fees:**

*3 years Diploma:* Admission forms in respect of 3 years diploma will be collected by the administrator. Whereas, admission form charges and registration fees will be collected in the accounts department for which pre-numbered receipt will be issued.

All applicants will be screened through the pre-admission evaluation which will be conducted by the representative of the respective departments / HoDs latest by the last week of August. List of those students, who will pass the pre-admission evaluation, will be placed on the notice board and they will be asked to deposit their trimester fees in advance. Copy of the list containing the names of the selected students will be forwarded to the administrator by respective HoDs. Administrator then will forward the said list to the accounts department for record keeping purposes and collection of fees by due dates (tentatively 31st of August). Accounts department will prepare and send a list showing names of the students who have paid their fees to the administrator to ensure they are allowed to attain the orientation class. Orientation classes will be conducted by (tentatively) 1st Monday of September.

Diploma seeking students will be required to pay their course fees in advance for each trimester.

*Short Course:* In case of short course, both for the music and theatre, one time fees are payable in advance before the Orientation class. Admission forms will be collected by the administrator; whereas, the fee will be collected in the accounts department for which pre-numbered receipt will be issued. Administrator on checking the fee receipt will allow the students to attend the orientation class. However, in case of short course in music, monthly fee will require to be paid in advance by the students for remaining 7 months of the course.

### **5.3 Preparation and distribution of Fee Challan:**

Except for the 1<sup>st</sup> trimester, on 5<sup>th</sup> of the preceding month of the commencement date of the trimester, accounts department will prepare the fee challan for each student (a document in triplicate - specifying the fee amount payable for the following trimester for distribution to the students through respective student coordinator (there are 2 student coordinators – one for theatre section and other for music section). Due date for the payment of fees will be 15th of the month.

Students will be required to deposit the trimester fees in the accounts department and get the fee challan and card stamped and signed by the senior accounts officer. One copy of the fee challan will be submitted to the student coordinator for record keeping purposes by the student and other copy of the fee challan will be kept by the student. Student Coordinator upon verifying the receipt of fees from the accounts department sends it to the marketing personnel. The marketing personnel will also verify the receipt of fees from the accounts department and file the fee challan in separate file of each student.

#### 5.4 Calculation and recording of late payment surcharge (LPS)

If a student doesn't make payment within the said due date, a Late Payment Surcharge (LPS) will be recovered in addition to the course fee. However, HoD can waive the LPS based on the performance and attendance record of the student. Record for the late payment surcharge will be kept on memorandum record, and will be recorded as income in the books of accounts on actual receipt basis.

#### 5.5 Publication of list showing the name of suspended students:

On 20th of month, accounts department will prepares a list of students who have not paid their fees and send it to the respective student coordinator to remind the students to pay the fees by 25th together with the late payment surcharge to avoid their name to be included in the list of suspended students.

If any student failed to settle the fee within the said date, a list of defaulting students will be prepared and placed on the notice board with copy to the student coordinators and departmental head to ensure that suspended students are not allowed to attend the classes.

#### 5.6 Recovery of Financial obligation in arrears:

If any student leaves NAPA without paying the financial obligations and he/she subsequently works and/or performs at the academy in any capacity, NAPA reserves the right for recovery of the unpaid financial obligations from his/her remuneration .

#### 5.7 Accounting of Fee and LPS:

Fee will be accounted for in the books of accounts at the time of the actual receipt. Following entry will be made in the books of accounts for recording the receipt of fee:

|                   |     |
|-------------------|-----|
| Cash (Dr.)        | XXX |
| Course fees (Cr.) | XXX |

In case if fee is received through cheque, the entry is made in the books of accounts will be made at the time of deposit of cheque in the bank and the deposit slip is attached along with the voucher:

|                   |     |
|-------------------|-----|
| Bank (Dr.)        | XXX |
| Course fees (Cr.) | XXX |

Following entry will be made to record the LPS under the head "Other Income":

|                    |     |
|--------------------|-----|
| Bank (Dr.)         | XXX |
| Course fees (Cr.)  | XXX |
| Other Income (Cr.) | XXX |

LPS (other income) will only be recorded on cash basis i.e. only when the amount is actually received.

At the time of finalization of accounts a journal entry to record revenue will be made for the amount which is receivable (if any in a special case) during the year:

|                      |     |
|----------------------|-----|
| Fee Receivable (Dr.) | XXX |
| Course fees (Cr.)    | XXX |

Entry of write off is made at the yearend after the approval from board of directors for fee receivables that belong to students who have either left the academy, or had applied for the exemption of course fees or have not paid during the year against receivable recorded in the previous financial year.

|                         |     |
|-------------------------|-----|
| Bad debts expense (Dr.) | XXX |
| Fee Receivable (Cr.)    | XXX |

In case if exemption is given to any student, fee will be recorded at gross amount and scholarship will be recorded as expense for the amount given as concession in the books of accounts.

|                   |     |
|-------------------|-----|
| Cash / Bank (Dr)  | XXX |
| Scholarship (Dr)  | XXX |
| Course fees (Cr.) | XXX |

**6. FINANCIAL OBLIGATIONS:**

Students are expected to pay all the financial obligations to NAPA when due. Failure to pay such obligations may result in the student's removal from NAPA, transcripts placed on hold, exclusion from final exams and graduation, and / or exclusion from further enrollment.

**7. CONSEQUENCE OF RETURNED CHEQUE:**

In case of returned of unpaid cheque, finance department will immediately send the notification to the concerned student through the student coordinator. Within seven days of such notification, the individual should pay the amount of the cheque plus a returned cheque charge. This may be done in person in the form of cash or by mail and must be in the form of money order, pay order or bank draft. The finance department will not accept a personal cheque in settlement of a returned cheque.

Should a student fail to settle the amount of returned cheque within the allotted time, the individual will be subject to disciplinary action, including removal from NAPA, legal action as prescribed by law for returned/dishonored cheque.

If an individual has written three (3) cheques to NAPA that have been returned unpaid by his or her banking institution for any reason, NAPA will no longer accept cheque from that individual.

**8. REFUND OF TUITION FEES:**

A student officially and completely withdrawing from NAPA may apply for a refund of applicable course fees according to the following scale:

- a. 10 Days or Longer Term before the first class: 100% of the course fee.
- b. Less than 10 Days but Greater than 5 Days before the first class: 80% of the course fee.
- c. Less than 5 days before the first class: 50% of the course fee.
- d. No refund after the first class took place.

The process of withdrawing from NAPA begins in the Office of Administration.

The day of classes will be counted from the first official class day at NAPA in each term, not the first meeting day of a particular class.

The refund process will be initiated after an internal verification. This process requires a reasonable length of time. No refunds are given on completed courses.

If students using the Installment Payment Plan withdraw from the institution they will have the refund, if any, calculation will be based on the total amount of course fees due at the time of registration, not the amount of course fees paid at the time of withdrawal.

Students with financial assistance who withdraw from the course may be subject to NAPA's financial assistance policy regarding refunding timetable and rates. Students should consult with the accounts office about their situation before withdrawing.

A refund will result when a credit balance remains on each student's account after all charges are paid. A credit balance may occur due to overpayments, dropped courses, withdrawals of financial aid (loans, scholarships, grants,

rebate for performance etc.) Cheque for refunds will be issued to the students by accounts office under proper acknowledgement.

**9. COURSE FEE REBATE FOR PERFORMANCE BY THE UNDERGRADUATES:**

Undergraduate students who perform in NAPA event of Music/ Theatre in excess the minimum number of performances/hours required to complete their diploma and/or certification for the trimmest, will be entitled for credit in their course fee at their applicable course fee rate after deduction of government taxes if any, and amount will be adjusted against his / her financial obligations if any or the future course fee.

To be eligible for rebates under this program, students must meet all of the following conditions:

- They must have enrolled with NAPA in the year 2013 course or later,
- They must request for a rebate for the performance in play managed by NAPA,
- Students desiring to qualify for course fee rebates should comply with all rules related to the administration of the program. Students are responsible for enrolling only in courses that will qualify them for the rebates.
- If a student entitled to a course fee rebate has an outstanding balance owed to NAPA or to student loans, NAPA shall apply the amount of the rebate to the balances owed. If the amount of the rebate exceeds the amount of the indebtedness, NAPA shall pay the student the excess amount, if any.

**10. MODES OF PAYMENT:**

The modes of payment that are accepted by NAPA include cash, cheque, pay order, bank draft. Official pre-numbered receipt must be obtained against all payments made.

**11. FINANCIAL ASSISTANCE:**

Students desiring to avail the financial assistance may apply for the same as per NAPA's Financial Assistance Policy, which can be downloaded from NAPA's official site: [www.napa.org.pk](http://www.napa.org.pk)

**12. PARKING FEES:**

Students, who may wish to park their vehicles on campus ground, must obtain a permit to park in the designated areas. Parking permit will be issued by the administrator on production of the receipt issued by the Finance Officer acknowledging the receipt of the parking charges. NAPA security personnel are responsible for implementation and enforcement of the parking regulations.

**13. ENFORCEMENT OF POLICY:**

Once Policy is approved by the Board of Directors, it will be responsibility of the Chief Executive to enforce the policy. Persons / departments identified for the respective function in the policy will be accountable for the function.

**14. RESOURCES:**

Chief Executive Officer will ensure that sufficient resources are made available to the identified person / department to enable them to fulfill their responsibilities.

**15. APPROVAL:**

Authority to approve and make amendment in the Policy will rest with the Board of Directors

**16. REVIEW CYCLE:**

Policy will be reviewed and updated after one year for the first time, then after, policy will be reviewed once in two year, unless amendment necessitated earlier.