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Report on Examination of Prospective Financial Information

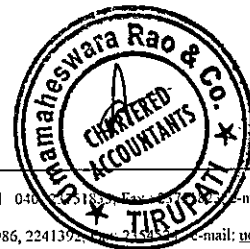
To
The Director,
Sri Venkateswara Institute of medical Sciences (SVIMS),
Tirupathi.

12th June.2023

We have examined the projections of financial plan of Sri Venkateswara Institute of Medical Sciences for the period from 2023-24 to 2032-33 as given along with this letter in accordance with Standard on Assurance Engagement 3400, "The Examination of Prospective Financial Information", issued by the Institute of Chartered Accountants of India.

The preparation and presentation of the projection including the underlying assumptions, set out in note-1 to the prospective financial information, is the responsibility of the Management. Our responsibility is to examine the evidence supporting the assumptions and other information in the prospective financial information. Our responsibility does not include verification of projections. Therefore, we do not vouch for the accuracy of the same.

This projection has been prepared for submission to **Institution of National Importance**. The projection has been prepared using a set of assumptions that include hypothetical assumptions about future events and management's actions that are not necessarily expected to occur. Consequently, users are cautioned that this projection may not be appropriate for purposes other than that described above. We have carried out our examination of the prospective financial information on a test basis. Based on our examination of the evidence supporting the assumptions, nothing has come to our attention which causes us to believe that these assumptions do not provide a reasonable basis for the projection assuming that a new Comprehensive Cancer Care Centre with 374 bed capacity is in implementation process.



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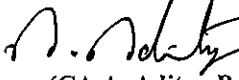
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Further, in our opinion the projection is properly prepared on the basis of the assumptions as set out in Note-1 to the Prospective Financial Information and on a consistent basis with the historical financial statements, using appropriate accounting principles. Even if the events anticipated under the hypothetical assumptions described above occur, actual results are still likely to be different from the projection since other anticipated events frequently do not occur as expected and the variation may be material.

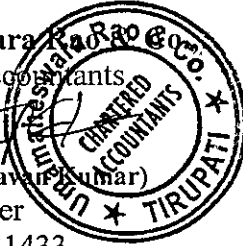
For Umamaheswara Rao & Co.
Chartered Accountants



(CA A. Aditya Pavan Kumar)

Partner

M.No.231433



UDIN: 23231433BGYUCU9774

Date : 12.06.2023

Place : Tirupathi

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I. Financial Plan
A. Existing Resources and Expenditure:

a.	i. Existing Revenue Sources (average of last five years) (In Crore):	2022-23	2021-22	2020-21	2019-20	2018-19	Average
	*Funds Received from Central Govt:	-	-	-	-	-	-
	*Funds Received from State Govt.:	-	-	-	-	0.60	0.12
	(As SVIMS is brought under TTD umbrella, State Govt. grants were discontinued)						
	Fees collected from students (Indian):	38.62	14.48	13.27	15.15	11.21	18.55
	Fees collected from foreign students (if any):	9.95	13.12	16.85	16.35	16.10	14.47
	Interest from corpus fund, if any:	0.07	1.22	0.48	1.04	1.25	0.81
	Earnings from consultancy:	150.00	144.89	110.14	133.21	123.83	132.41
	Resource Mobilization by the university:	-	-	-	-	-	-
	International Funding						
	Project based funding National and International	0.49	1.20	1.25	3.68	0.92	1.51
	Industry funding						
	Donations	6.5	2.18	0.05	-	-	1.51
	Support from alumni:						
	Other earnings from training, workshops, etc:						
	Other (please specify):						
	-Grant from TTD	36.00	36.00	36.00	36.00	25.00	33.80
	-Interest & Other Income	2.09	4.28	5.41	12.75	9.26	6.76
	Total: crore.	243.72	217.37	183.45	218.18	188.17	210.18
	ii. Capital donations collected for Research and Development	58.50	55.00	34.86	50.63	71.54	54.11

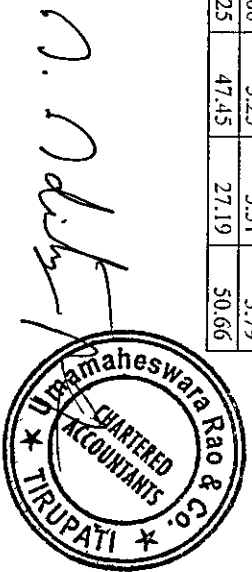


b.	i. Existing Expenditure (separately for academic, administrative and research activities)(Average of last five years) (In Crore):-	2022-23	2021-22	2020-21	2019-20	2018-19	Average
		Hospital					
	Revenue:	215.95	197.16	172.36	183.96	166.95	187.28
	Capital:	6.97	10.13	2.53	6.74	15.28	8.33
	Total:	222.92	207.29	174.89	190.70	182.23	195.61
University							
	Revenue:	37.23	34.50	23.90	24.52	18.96	27.82
	Capital:	1.00	0.83	0.12	0.16	0.05	0.43
	Total:	38.23	35.33	24.02	24.68	19.01	28.25
R&D							
	Revenue:	16.00	15.25	17.95	21.68	17.12	17.60
	Capital:	4.50	1.19	2.65	9.90	7.14	5.08
	Total:	20.50	16.44	20.60	31.58	24.26	22.68

c.	Corpus Fund of last five years (year-wise) if any (In Crore):	2022-23	2021-22	2020-21	2019-20	2018-19
		1.5	8.66	21.66	5.45	21.69

B. Expected Expenditure:

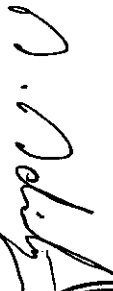
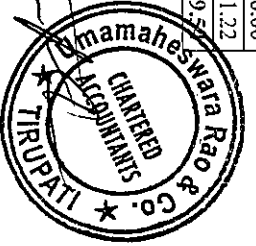
a.	Annual planned Expenditure (In Crore) in first five years separately for administrative, academics and research:	2023-24	2024-25	2025-26	2026-27	2027-28
Hospital						
	Revenue:	302.69	318.92	335.97	354.27	373.34
	Capital:	7.00	7.35	7.72	8.10	8.51
	Total:	309.69	326.27	343.69	362.37	381.84
University						
	Revenue:	41.00	43.05	45.20	47.46	49.84
	Capital:	1.00	1.05	1.10	1.16	1.22
	Total:	42.00	44.10	46.31	48.62	51.05
	Total Expenditure	351.69	370.37	389.99	410.99	432.90
R&D						
a1	Revenue:	16.00	15.25	17.95	21.68	17.12
	Capital Expenditure					
	Bio (Balaji Institute of Oncology)	66.56	-	24.25		27.75
	Other Departments	58.44	5.00	5.25	5.51	5.79
	Total:	141.00	20.25	47.45	27.19	50.66



b.	Average yearly planned Expenditure (beyond five years) separately for administrative, academics and research (In Crore):-	2028-29						2029-30						2030-31						2031-32						2032-33						Average																																									
		Hospital												University																																																											
	Revenue:	392.00												411.60												432.18												453.79												476.48												433.21											
	Capital:	8.93												9.38												9.85												10.34												10.86												9.87											
	Total:	400.94												420.98												442.03												464.13												487.34												443.09											
	Revenue:	52.33												54.94												57.69												60.58												63.60												57.83											
	Capital:	1.28												1.34												1.41												1.48												1.55												1.41											
	Total:	53.60												56.28												59.10												62.05												65.16												59.24											
	Total Expenditure	454.54												477.27												501.13												526.19												552.50												502.32											
		R&D																																																																							
b1	Revenue:	17.98												18.87												19.82												20.81												21.85												19.87											
	Capital Expenditure																																																																								
	Bio (Balaji Institute of Oncology)																																																																								
	Other Departments	6.08												6.38												6.70												7.04												7.39												6.72											
	Total:	17.98												18.87												19.82												20.81												21.85												19.87											

c.	Proposed Corpus Fund if any (In Crore):	2021-22 -	2026-27 -
		8.66	5.00

C	Expected Resources:	2023-24	2024-25	2025-26	2026-27	2027-28
a.	Expected Sources (for first five years) (In Crore):					
	Expected Funds to be received from Central Govt.:	-	-	-	-	-
	Expected Funds to be received from State Govt.:	-	-	-	-	-
	Fees to be collected from domestic students:	18.00	18.00	18.00	18.00	18.00
	Fees to be collected from foreign students :	23.00	23.00	23.00	23.00	23.00
	Interest from corpus fund, if any:	0.11	0.12	0.12	0.13	0.13
	Earnings from consultancy:	217.20	228.08	239.40	251.13	263.29
	Support from Alumni:					
	Project based funding	1.50	1.58	1.65	1.74	1.82
	Donations	5.00	5.25	5.51	5.79	6.08
	International Funding					
	Other earnings from training, workshops, etc.:					
	-Grant from TTD	36.00	36.00	36.00	36.00	36.00
	-Interest & Other Income	1.00	1.05	1.10	1.16	1.22
	Total: crore.	301.81	313.07	324.79	336.94	349.55

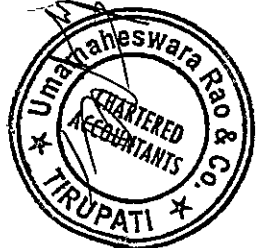



b.	Expected yearly Financial Resources (beyond five years when funding ceases to exist under the scheme) (In Crore):-	2028-29	2029-30	2030-21	2031-32	2032-33
	Expected Funds to be received from Central Govt.:	-	-	-	-	-
	Expected Funds to be received from State Govt.:	-	-	-	-	-
	Fees to be collected from domestic students:	18.00	18.00	18.00	18.00	18.00
	Fees to be collected from foreign students :	23.00	23.00	23.00	23.00	23.00
	Interest from corpus fund, if any:	0.14	0.15	0.15	0.16	0.17
	Earnings from consultancy:	276.46	290.28	304.79	320.03	336.04
	Support from Alumni:					
	Other earnings from training, workshops, etc.:	-	-	-	-	-
	-Grant from TTD	36.00	36.00	36.00	36.00	36.00
	-Interest & Other Income	1.28	1.34	1.41	1.48	1.55
	Total: crore.	354.87	368.77	383.36	398.67	414.76

c. Research Grants and Fellowships received during the last five years

Year	Research Grants	Fellowships
2022-23	49,06,668	4,26,379
2021-22	1,20,17,161	8,95,360
2020-21	1,24,82,849	19,01,285
2019-20	3,67,68,620	26,51,402
2018-19	92,04,927	22,79,440

N. Ashwin



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Note-1 : Assumptions

Income:

1. Consultancy of the organisation is assumed with an increase of 5% over the existing actual income for the Financial Year 2022-23.
2. University income for the financial year 202-23 is assumed as same for the next 10 financial years.
3. Revenue Grants from TTD is assumed as the same for the next 10 financial years.
4. Donations & other income of the organisation is assumed with an increase of 5% over the existing actual income for the Financial Year 2022-23.

Expenditure

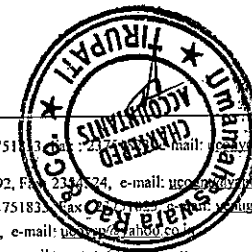
1. All the revenue expenses are forecasted based on the actual expenditure during the year 2022-23 with an increase of 5% in the prospective years.
2. Committed capital expenses are taken from approved finance committee and considered as such.
3. Other capital expenses are assumed as 5 crores in first year basing on the past 5 years organisational expenses history and increased by 5% year on year.

In addition to the existing activities SVIMS is undertaking a Comprehensive Cancer Care centre with 374 bed capacity, for which independent projections prepared for the subsequent 5 years and the same were also included in this Financial plan. The assumptions used in Comprehensive Cancer Care centre are given below:

Income:

1. The **Occupancy**, basing on actual Average Length of stay (ALOS) & Actual number of patients treated for the existing departments viz for Medical Oncology, Radiation Oncology & Surgical Oncology (Main Departments), during the year 2022-23 is taken as base in preparing "**Projections**".

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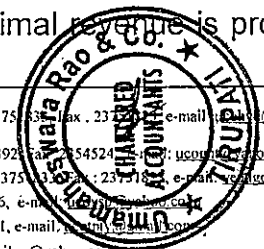


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2. The Actual Gross receipts for the existing BED capacity during the year 2022-2023, is taken for projections (for all the years), and for the additional BED capacity, moderated Revenue is projected as per the below table:

a) Existing Revenue + 50% of existing revenue from additional capacity in Y1
b) Existing Revenue + 60% of existing revenue from additional capacity in Y2
c) Existing Revenue + 70% of existing revenue from additional capacity in Y3
d) Existing Revenue + 80% of existing revenue from additional capacity in Y4

3. Main Departments of Medical Oncology, Radiation Oncology & Surgical Oncology refer their patients to supporting departments namely Radiology, Pathology & Nuclear Medicine. The at present revenue generated in supporting department from the referral of main departments are taken as a base for going forward in preparing projections of supporting departments for the existing & new capacity.
4. Palliative and Pain wing is a new department to SVIMS and hence no financial or statistical data available. It is suggested to take proportionate revenue (i.e., proportionate to number of Beds) from 'Radiation Oncology' for the purpose of projections. Hence the revenue is projected proportionately from the 'Radiation Oncology'.
5. Paediatric Oncology is also a new department to SVIMS. As Suggested, revenue from 'Medical Oncology' is proportionately (i.e., proportionate to number of Beds) taken to arrive at the Paediatric Oncology revenue.
6. Preventive oncology & Cancer registry are only administrative departments; hence no income will flow in to the Organization.
7. Bone Marrow Transplant Unit' is a new facility proposed with 10 BED capacity, which will be operated under 'Medical Oncology' stream. The minimal revenue is projected at



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10% of the existing revenue from Medical Oncology and an increase of 10% is added for the subsequent years.

Expenditure:

Total expenditure is categorised into 5 heads namely,

1. Staff Related Expenditure:

- a. Salary for the existing capacity is taken on actual basis.
- b. The Additional staff requirement and its expenditure is projected as per actual requirement only.
- c. The filling up of Present vacancies in the existing Oncology departments (as there are no pending proposals to fill up at present) and its proportionate expenditure is not considered in the projections.
- d. Salary expenditure from year-2 is increased by 5%.

2. Annual Maintenance Expenditure:

- a. The Annual Maintenance Expenditure for the existing capacity is taken on actual basis.
- b. The Annual Maintenance Expenditure for new capacity is estimated at **5%** from **3rd year** onwards on the Value of the capital equipment installed.
- c. The Annual Maintenance Expenditure for the existing and new capacity in subsequent years is increased by **1%**.

3. Administrative and Other Expenditure:

- a. The Administrative and Other Expenditure for the existing capacity is taken on actual basis.
- b. The Administrative and Other Expenditure for new capacity is estimated at **30%** on the existing capacity of main departments.



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- c. The Administrative and Other Expenditure of supporting departments for new capacity is calculated in proportionate to its revenue (i.e., the percentage of expenditure on the existing revenue is projected for the new capacity revenue).
- d. The Administrative and Other Expenditure from year-2 is increased by 10%.
- e. The Electricity expenses and water charges for the Financial Years 2022-23 for the whole of SVIMS is taken as base for apportionment. The proportionate expenditure for the new BED capacity (i.e., 375 Numbers) out of total Bed Capacity (i.e., 1035 Numbers in the whole of SVIMS) is taken for projections.

4. Arogyasri & Other Concessions:

- a. The Arogyasri and Other Concessions for the existing capacity is taken on actual basis.
- b. The Arogyasri and Other Concessions of Main & Supporting departments for new capacity is calculated in proportionate to its revenue (i.e., the percentage of concessions on the existing revenue is projected for the new capacity revenue).
- c. The Arogyasri and Other Concessions from year-2 is increased by 10%.

5. Hospital Operative Expenditure:

- a. The Hospital Operative Expenditure for existing capacity is taken on actual basis.
- b. The Hospital Operative Expenditure of Main & Supporting departments for new capacity is calculated in proportionate to its revenue (i.e., the percentage of expenditure on the existing revenue is projected for the new capacity revenue).
- c. The Hospital Operative Expenditure from year-2 is increased by 10%.



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