OPTIMIZING HOSPITAL EXPENDITURE

THROUGH DATA-DRIVEN COST MANAGEMENT

A Study of Revenue-Share Reconciliation at Pristyn Care

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₹35 Lakhs

Revenue Discrepancy Identified & Audited

- 700+ Partner Hospitals
- 5 Surgical Specialities
- 6-Month Audit
- 103 Agreements

EXECUTIVE SUMMARY

The strategic case — problem · diagnosis · prescription

₹35L	57.1%	103	6,255	43.1%

Problem

Systematic under-realization across all 5 specialities — not random error but structural misapplication of ATS benchmarks in 100+ hospital agreements.

Diagnosis

Ophthalmology (37.1%) and Cashless hospitals (62%) are highest-risk. Top 8 of 103 hospitals hold 43.1% of the entire ₹35L gap — classic Pareto concentration.

Standardize ATS clauses, deploy Excel validation tool, run quarterly audits. Recover ₹20L immediately; prevent future leakage through structural governance.

RESEARCH METHODOLOGY

Descriptive · Retrospective · Mixed-Methods — Dec 2025 to May 2026

1

Agreement Audit

Extract contractual ATS, billing rates & revenue-share % from 100+ agreements

2

Transaction Analysis

Compute actual realized ATS from 6,255 surgical records across 5 specialities

3

Variance Analysis

Compare contractual vs. actual ATS; classify each variance as recoverable or not

4

Benchmarking Matrix

Segment by speciality (5) and hospital MOP category (Cashless/Reimb./Hybrid)

5

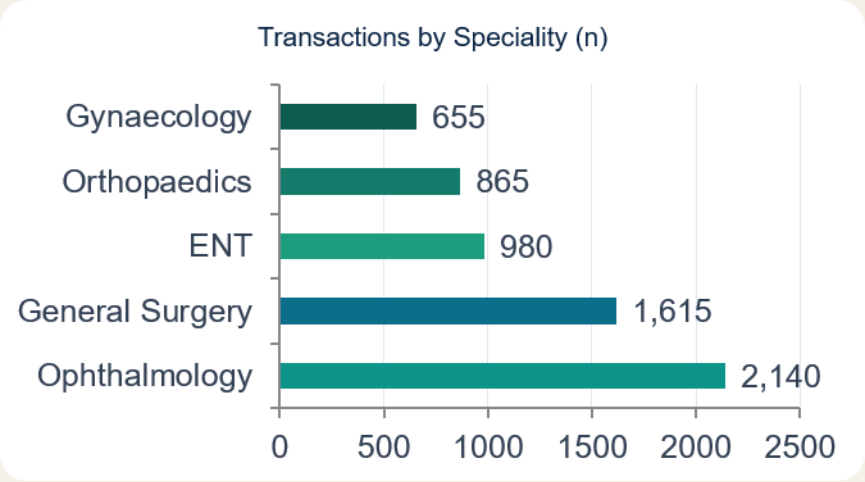
Recommendations

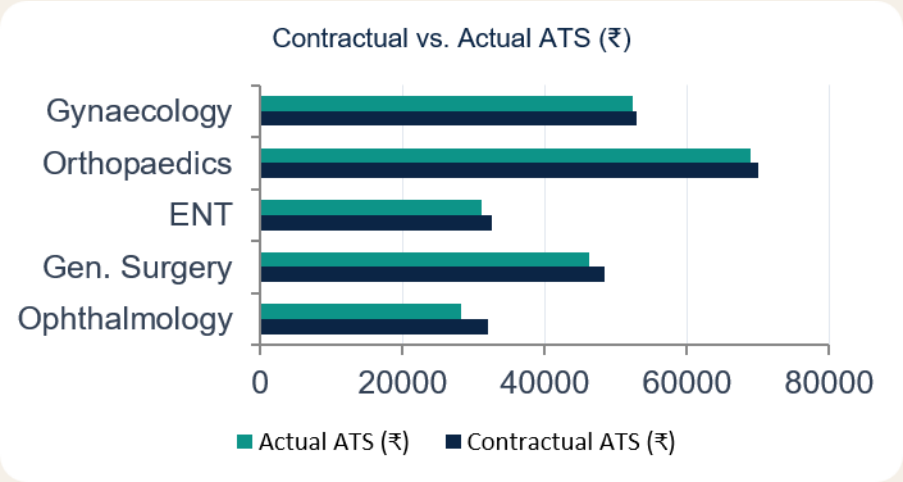
Design Excel validation tool, quarterly audit framework & ATS standardization

Dec 2025–May 2026 · 103 Partner Hospitals · 5 Specialities · 6,255 Transactions · ₹2,552.6L Billed Value

KEY RESULTS I — TRANSACTION LANDSCAPE & ATS VARIANCE

What the data showed: volume vs. value, contractual vs. actual





Ophthalmology

Discrepancy: ₹13.0L (37.1%)

Recoverable: ₹8.0L

General Surgery

Discrepancy: ₹9.5L (27.1%)

Recoverable: ₹6.0L

ENT

Discrepancy: ₹5.2L (14.9%)

Recoverable: ₹3.0L

Orthopaedics

Discrepancy: ₹4.8L (13.7%)

Recoverable: ₹2.0L

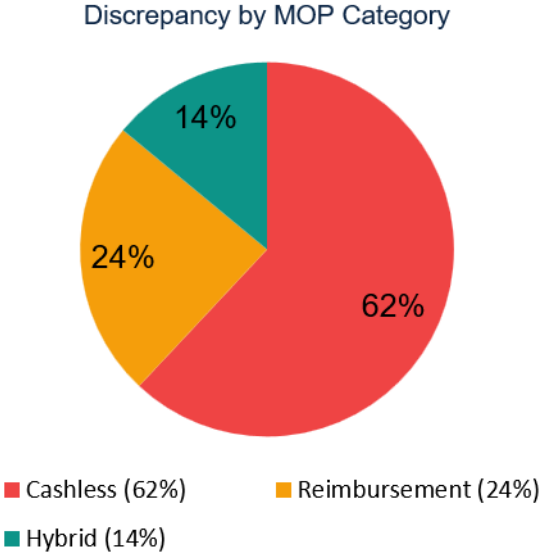
Gynaecology

Discrepancy: ₹2.5L (7.1%)

Recoverable: ₹1.0L

KEY RESULTS II — HOSPITAL CATEGORY & PARETO CONCENTRATION

Where the leakage lives: Cashless MOP + top 8 hospitals drive the majority



CASHLESS

₹21.7L

62% of total | Risk: HIGH

REIMBURSEMENT

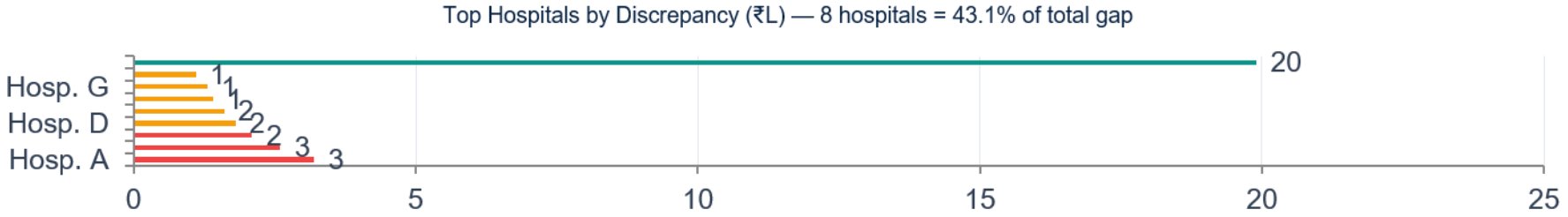
₹8.4L

24% of total | Risk: MEDIUM

HYBRID

₹4.9L

14% of total | Risk: LOW



RECOVERABILITY ANALYSIS & ROOT CAUSE

₹20L actionable now — three structural drivers behind the gap

Total Variance

₹35.0L | 100%

Fully Recoverable

₹20.0L | 57.1%

Partially Recoverable

₹8.6L | 24.6%

Non-Recoverable

₹6.4L | 18.3%

01 Contractual Ambiguity

- Outdated ATS clauses not updated at renewal
- Standardised template across 700+ agreements
- Primary driver of ₹8.6L partial component

02 Process Integrity Gaps

- Manual reconciliation — prone to human error
- ATS benchmarks inconsistently applied
- No automated variance flag

03 Control System Absence

- ₹35L accumulated 6 months undetected
- No SLA for hospital dispute resolution
- Pareto hospitals had no elevated monitoring

STRATEGIC RECOMMENDATIONS

Six actions spanning immediate recovery → standardization → long-term governance

Recover ₹20L Now

Initiate recovery on top 8 hospitals — clear ATS breach, no counter-dispute.

Impact: High | Timeline: 1–2 months

Excel Validation Tool

Auto-flag >5% ATS variance monthly. Zero new software cost required.

Impact: High | Timeline: < 1 month

Standardize ATS Clauses

Rewrite all agreements using network-wide ATS benchmark template at renewal.

Impact: High | Timeline: 3–6 months

Quarterly Audit Cycle

Institutionalize this 5-stage methodology as recurring internal process.

Impact: High | Timeline: Ongoing

TPA Protocol Upgrade

Strengthen Cashless settlement documentation & TPA turnaround

Impact: Medium | Timeline: 3–4 months

Dispute Resolution SLA

30-day joint review SLA for ATS disagreements — resolves ₹8.6L partial.

Impact: Medium | Timeline: 2–3 months

C O N C L U S I O N

Data-Driven Reconciliation as a Strategic Capability

This study demonstrates that structured Healthcare Analytics methodology — applied to a live, financially material business problem — can recover ₹20 lakhs, prevent future leakage, and create an institutional monitoring capability for a 700+ hospital network.

₹20L	57.1%	103	6
Recovered	Recovery Rate	Hospitals Audited	Recs. Proposed

Key Takeaways

- Systematic ATS under-realization — not random error — drives the entire discrepancy
- Ophthalmology + Cashless MOP = highest concentration risk
- 43.1% of leakage in 8 hospitals — targeted recovery is most efficient
- Audit methodology should be institutionalised quarterly
- Standardizing ATS clauses at renewal is the single highest-leverage fix

Thank You

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