

SYNOPSIS

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by

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Under the Supervision and Guidance of

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SYNOPSIS

OPTIMIZING HOSPITAL EXPENDITURE THROUGH DATA-DRIVEN COST MANAGEMENT: A STUDY OF REVENUE-SHARE RECONCILIATION AT PRISTYN CARE

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1. Abstract

One of the biggest technology-driven surgery platforms in India – Pristyn Care, practices the asset-light business model where the surgical treatments are provided via a network of over 700 partner hospitals without having any of its own. The revenue generated from each treatment is distributed between Pristyn Care and the partner hospital based on the agreement with a contractual Average Transaction Size (ATS) standard per speciality. During the internal financial audit of Pristyn Care, the discrepancy of ₹35,00,000 was found between the theoretical revenue generated and actually collected due to those agreements – an amount large enough to be considered carefully.

This study aims to examine the issue directly. It will be done by auditing more than 100 partner hospital agreements using the information on six months' worth of surgical transaction data (December 2025 through May 2026). Then the research will examine the difference between the benchmarks in the contract and the realized ATS by speciality and hospital. In addition, the study will determine how much of the difference can actually be recovered. Finally, the focus will be on where the difference occurs – which speciality, which Mode of Payment category, and in which hospitals, because only some high-volume hospitals will make up a significant portion of the difference. This study is supposed to end with a list of recommendations and the creation of an Excel tool to detect the same problem in the future.

2. Introduction

In the last ten years or so, there have been some quite interesting changes in the domain of delivery of health services in India. This has taken the form of a platform that does not own any hospital facilities, rather works in collaboration with certified hospitals in order to provide surgical treatment. While it is able to acquire patients, facilitate their insurance coverage, schedule and administer revenues in an efficient manner, the financial governance problem of revenue sharing becomes an issue.

Pristyn Care will act as the focal point for this study. It runs a chain of more than 700 partner hospitals in over 45 cities, along with 1,500+ surgeon partners working in areas like General Surgery, Orthopaedics, ENT, Ophthalmology, Urology, Gynaecology, and Proctology. Each surgery yields profits, which are then split by Pristyn Care and the respective partner hospital based on the agreement made with specific billing amounts per speciality, contractual ATS benchmarks, and the applicable revenue sharing ratio. On such a large scale, reconciliation using manual or even semi-automated processes becomes extremely difficult and gets affected by old clauses, incorrect benchmark application and human errors during each month-end settlement, and an internal analysis has already revealed this issue, leading to losses worth ₹35,00,000.

The above synopsis outlines the plan for a systematic audit of the issue, which will be carried out during the three-month internship in the Central Supply Department of Pristyn Care.

3. Literature Review

Revenue cycle management (RCM) in healthcare is usually defined as the process of capturing, managing, and collecting revenue for patients' visits. Both financial governance and adequate data infrastructure are regarded as major factors determining health system performance (1), and the role of information systems is especially critical for decision-making in resource-limited environments (2). In developed RCM markets like the United States, electronic charge capture and claims processing systems are known to help decrease significantly the rate of errors in billing (3). In the US, denial management, accuracy of charge capture, and contracts adherence are recognized as three cornerstones of RCM (4).

More specifically in India, the advent in the last decade of asset-light hospital networks through partnerships has brought about its own set of issues related to the process of financial settlement of the network with its partner hospitals (5). One of the biggest sources of revenue leakage in private hospital networks is the inconsistent use of the terms of the billing and contracts at the level of different partner hospitals (6). It has been estimated that Indian hospitals without any systematic audits end up losing between 8 and 12 percent of their revenues due to inefficiency in billing and settlements (7).

A narrower set of literature within the domain of Indian cases has focused on the use of data-driven audits for recovering payments. The findings from one such case study of a hospital network in Gujarat showed that the use of periodic agreement audits combined with variance analysis at the transaction level recovered 50 to 65 percent of discrepancy amounts during one audit cycle (9), providing a point of comparison for the current study's recovery rate. From a policy perspective, the World Health Organization sees data-driven financial governance as the cornerstone of sustainable health financing (10). That principle equally applies within an individual hospital-partnership platform as it does at the national health system level.

The specific issue that is not covered by the relevant literature is revenue-sharing reconciliation in a technology-driven and asset-light surgery service delivery platform, which has gained momentum in India only in the last five to seven years. Available case studies mostly cover traditional hospital chains and do not cover hospital partnerships that coordinate hundreds of independent hospitals under centralized agreements. Existing literature on the topic has not covered agreement level contract analysis in combination with transaction level data analysis in an audit study before.

4. Objectives

4.1 General Objective

To undertake an audit of revenue share discrepancies at Pristyn Care, hospital-wise and speciality-wise, through an audit of hospital contracts and analysis of surgical transaction data over six months and provide evidence-based recommendations for revenue recovery and management of reconciliation.

4.2 Specific Objectives

- To study hospital contract terms and identify the revenue sharing terms, speciality-wise billing rates and contractual ATS benchmarks.
- To analyse surgical transactions over six months and calculate the actual realized ATS and revenue share hospital-wise and speciality-wise.
- To measure the difference between contractual revenue share and actual revenue share and identify how much of the difference of ₹35,00,000 can be recovered.
- To prepare a benchmarking matrix speciality-wise and hospital-category-wise to identify the main reasons for revenue leakage.
- To make recommendations for a structured monitoring system, which will include the use of an Excel based revenue share validation tool.

5. Methodology

The research shall adopt a descriptive and retrospective approach to mixed methods. The quantitative method will perform the bulk of the analysis, with a comparison of contractual benchmarks from the hospital agreements to transactional reality through surgery in the last six months of 2025 using variance and descriptive statistics analysis. Since the research seeks to investigate the discrepancy between contractual benchmarks and transactional reality, a retrospective design is appropriate since the discrepancy has been occurring for a certain historical time period (from December 2025 to May 2026).

The research will be conducted in the Central Supply Department of Pristyn Care based in New Delhi. This is where onboarding of partner hospitals occurs, management of the partner hospitals'

agreements and monthly AR/AP reconciliation is done. Out of all the partner hospitals, a purposive sample of over 100 hospital agreements will be selected for audit. The focus will be on partner hospitals with the highest transaction volumes and those that have contributed to the discrepancy. The surgical transactions of the selected partner hospitals in Ophthalmology, General Surgery, ENT, Orthopaedics, and Gynaecology specialities will be considered over the six months period.

The two main sources of data will be the partnership hospital agreements, to be analyzed to get the billing rates, ATS benchmarking, revenue sharing percentages, and the Mode of Payment classification; and the de-identified surgical transactions from the operational dashboards of Pristyn Care. All the information pertaining to hospital names will be stripped off and the hospitals will be referred to by their codes, in accordance with the confidentiality clauses established with the host organization.

The process of analysis will consist of five steps: audit of the agreements to establish the reference data set, calculation of the actual achieved ATS from the transactions data, the variance analysis between the two and classification of each variance as recoverable or non-recoverable, benchmarking among specialties and hospitals to identify any concentration, and finally the synthesis of results into recommendations. The method of analysis will be descriptive statistics – mean values, percentages, and absolute/ percentage variances. These will be calculated through Microsoft Excel's pivot tables, lookup tables and conditional formatting, given the audit nature of the project, inferential statistics will not be needed.

6. Expected Outcome

The research will result in a quantifiable determination of the whereabouts of the ₹35,00,000 discrepancy, broken down by speciality, by Mode of Payment category, and hospital-wise, and what amount of this discrepancy is realistically recoverable. Taking into account the tendencies that have been identified at the early stages of the internal audit, the discrepancy is likely to occur primarily in the specialties of high transaction volumes, like ophthalmology and general surgery, as well as in Cashless category hospitals where the complexity of reconciliation due to several parties involved in the process (TPA, insurers) may add to the total difference. A rather small number of hospitals is also likely to contribute significantly to the total discrepancy.

Apart from the figures, the research will offer a package of practical recommendations for the Central Supply Department of Pristyn Care — related to the standardization of ATS terms during renewal of agreements, quarterly audit process which will enable embedding this approach in future, and creation of the Excel tool for the validation of revenue share that would be able to detect any variance exceeding certain threshold. From the academic point of view, the research is intended to make a contribution into the field of Indian Healthcare Analytics through offering an empirical case study on revenue cycle management of asset light healthcare delivery model.

7. Tentative Timeline

The dissertation is planned to be completed over a sixteen-week internship period, structured around the analytical stages described in the Methodology section. The timeline below is indicative and may be adjusted slightly depending on data availability and feedback received during faculty guide review.

Phase	Activity	Duration
Phase 1	Literature review, finalization of research questions and objectives, and submission of synopsis for approval	Weeks 1–2
Phase 2	Review and extraction of data from partner hospital agreements (contractual ATS, revenue-sharing terms, MOP classification)	Weeks 3–4
Phase 3	Extraction and cleaning of six months of surgical transaction data from internal operational dashboards	Weeks 5–6
Phase 4	Variance analysis: comparison of contractual vs. actual ATS, quantification and classification of discrepancy	Weeks 7–9
Phase 5	Speciality- and hospital-category-wise benchmarking; identification of concentration patterns	Weeks 10–11
Phase 6	Drafting of findings, recommendations, and the Excel-based validation tool design	Weeks 12–13
Phase 7	Faculty guide review, revisions, and final dissertation submission	Weeks 14–16

8. References

References are listed in Vancouver style, consistent with the citation convention used in the main dissertation.

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