



**Department  
of Health**

**Office of  
Health Insurance  
Programs**

## **Institutional Cost Report (ICR) Glossary of Terms, Acronyms and Abbreviations**

A&G	-	Administrative and General
ADHC	-	Adult Day Health Care Program
ALC	-	Alternate Level of Care (ALC services shall mean those services provided by a hospital to a patient for whom it has been determined that inpatient hospital services are not medically necessary, but that post-hospital extended care services are medically necessary, consistent with utilization review standards, and are being provided by the hospital and are not otherwise available.)
ALOS	-	Average Length of Stay (The average number of days patients are in the hospital.)
AQE	-	Accessibility, Quality, and Efficiency
BDCC	-	Bad Debt and Charity Care (Care provided by facilities for which no direct payment is received.)
CAH	-	Critical Access Hospitals (Small, rural hospitals which are needed in their area for health care services.)
CCG	-	Cost Center Group
CCU	-	Coronary Care Unit
CFR	-	Code of Federal Regulations
CMHC	-	Community Mental Health Center
CMS	-	Centers for Medicare & Medicaid Services
CORF	-	Comprehensive Outpatient Rehabilitation Facility
CPEP	-	Comprehensive Psychiatric Emergency Program
CRNA	-	Certified Registered Nurse Anesthetist
DSRIP	-	Delivery System Reform Incentive Payment Program

DME	-	Direct Medical Education (Direct medical education salaries and fringe benefit costs incurred by hospitals for the supervising and teaching physicians as well as the Interns and Residents (I&R) in the teaching program.)
DSH	-	Disproportionate Share
EHR	-	Electronic Health Records
ESRD	-	End Stage Renal Disease
FQHC	-	Federally Qualified Health Center
FTE	-	Full Time Equivalent
GME	-	Graduate Medical Education (Graduate Medical Education program in hospitals for teaching and supervising interns and residents. Direct GME costs shall mean the reimbursable salaries, fringe benefits, non-salary costs and allocated overhead for residents, fellows, and supervising physicians.)
HHA	-	Home Health Agency
HIT	-	Health Information Technology
HMO	-	Health Maintenance Organization
I & R	-	Interns and Residents
ICU	-	Intensive Care Unit
IME	-	Indirect Medical Education (Indirect medical education costs incurred by hospitals for the teaching programs; Indirect costs shall mean an estimate of the costs associated with additional ancillary intensiveness of medical care, more aggressive treatment regimens, and increased availability of state-of-the-art testing technologies resulting from the training of residents and fellows.)
INPT	-	Inpatient
IPF	-	Inpatient Psychiatric Facility
IRF	-	Inpatient Rehabilitation Facility
LOS	-	Length of Stay (The number of days a patient is in the hospital.)

MMTP	-	Methadone Maintenance Treatment Program (Name changed to Opioid Treatment Program (OTP))
MRI	-	Magnetic Resonance Imaging
NF	-	Nursing Facility
NPI	-	National Provider Identifier
NYCRR	-	New York Codes, Rules & Regulations
OASAS	-	Office of Addiction Services & Supports
OHIP	-	Office of Health Insurance Programs
OLTC	-	Other Long Term Care
OMH	-	Office of Mental Health
OOT	-	Outpatient Occupational Therapy
OPD	-	Outpatient Department
OPT	-	Outpatient Physical Therapy
OSP	-	Outpatient Speech Pathology
OTP	-	Opioid Treatment Program
PHL	-	Public Health Law
PHSP	-	Prepaid Health Service Plan
PT	-	Physical Therapy
RCC	-	Ratio of Cost to Charges
RHC	-	Rural Health Center
RT	-	Respiratory Therapy
RTR	-	Worker Recruitment, Training, and Retention
RUG	-	Resource Utilization Group
SCHIP	-	State Children's Health Insurance Program
SNF	-	Skilled Nursing Facility

SPARCS -	Statewide Planning and Research Cooperative System (A comprehensive medical record data reporting system. Initially created to collect information on discharges from hospitals, SPARCS currently collects patient level detail on patient characteristics, diagnoses and treatments, services, and charges for every hospital discharge, ambulatory surgery patient, and emergency department admission in New York State.)
TBI -	Traumatic Brain Injury
UPL -	Upper Payment Limit (A reasonable estimate of the amount that would be paid for Medicaid services, using Medicare principles. Required by CMS as assurance that the State is not overpaying Medicaid as the Federal government funds to States 50% of the Medicaid costs.)
VAP -	Vital Access Provider
VAPAP -	Vital Access Provider Assistance Program
VBP QIP-	Value Based Payment Quality Improvement Program
WIC -	Women, Infants and Children Program
WRR -	Worker Recruitment and Retention

*Last updated: 5/8/2020*