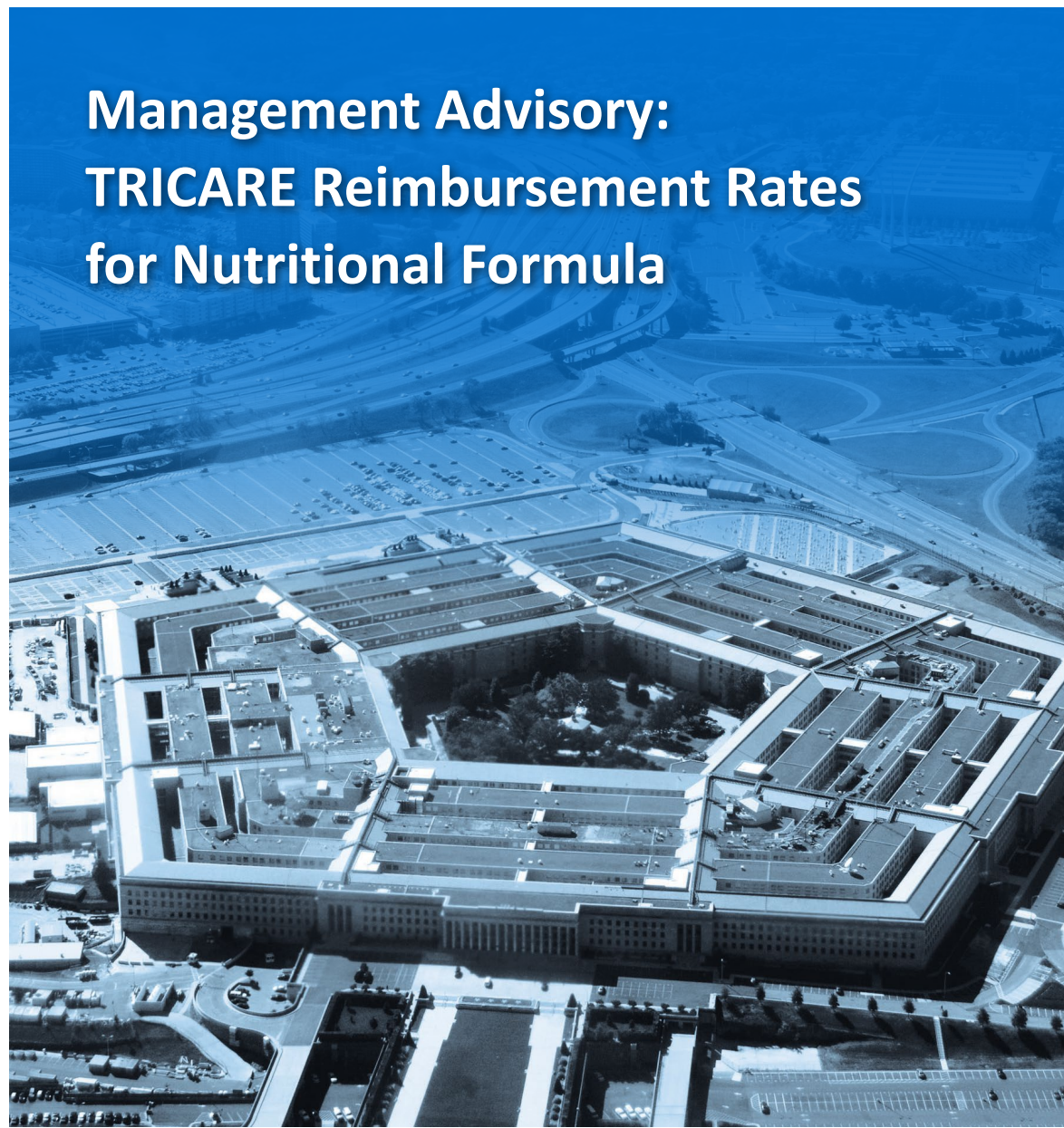




INSPECTOR GENERAL

U.S. Department of Defense

FEBRUARY 13, 2026



Management Advisory: TRICARE Reimbursement Rates for Nutritional Formula





OFFICE OF INSPECTOR GENERAL
DEPARTMENT OF DEFENSE
4800 MARK CENTER DRIVE
ALEXANDRIA, VIRGINIA 22350-1500

February 13, 2026

MEMORANDUM FOR DIRECTOR, DEFENSE HEALTH AGENCY

SUBJECT: Management Advisory: TRICARE Reimbursement Rates for Nutritional Formula
(Report No. DODIG-2026-053)

This management advisory provides the results of the DoD Office of Inspector General's review of "TRICARE Payments for Enteral Formula," Project No. D2024-D000AW-0034.004. We previously provided copies of the draft management advisory and requested written comments on the recommendations. We received Defense Health Agency comments on the draft management advisory too late to include them in the final management advisory.

Therefore, the recommendations are unresolved. If the Defense Health Agency does not submit additional comments, we will consider those comments as the management response to the final management advisory. We will track these recommendations until management has agreed to take actions that we determine to be sufficient to meet the intent of the recommendations and management officials submit adequate documentation showing that all agreed-upon actions are completed.

DoD Instruction 7650.03 requires that recommendations be resolved promptly. Therefore, please provide us within 30 days your response concerning specific actions in process or alternative corrective actions proposed on the recommendations and the potential monetary benefits. Send your response to either [REDACTED] if unclassified or [REDACTED] if classified SECRET.

We appreciate the cooperation and assistance received during this review. If you have any questions, please contact me at [REDACTED].

A handwritten signature in black ink, reading "Carmen J. Malone", is positioned above the printed name.

Carmen J. Malone
Assistant Inspector General for Audit
Acquisition, Contracting, and Sustainment



Executive Summary

The Defense Health Agency (DHA) established a calendar year (CY) 2024 reimbursement rate for specialized pediatric enteral formula (formula used for feeding children, orally or by tube) identified under healthcare common procedure code system (HCPCS) B4161 (hereafter referred to as B4161 formula) that exceeded retail market pricing and other Federal and state pricing benchmarks.¹ B4161 formula accounted for nearly two-thirds of all enteral formula provided in 2024. As a result, the DHA paid health care providers and suppliers within the 48 contiguous United States \$13.6 million more than necessary for providing B4161 formula in CY 2024.² The DHA can avoid costs totaling almost \$70 million for B4161 formula from FY 2026 through FY 2030 by implementing a reimbursement rate that reflects retail market pricing.

Additionally, we identified indicators that the DHA's reimbursement rates for other enteral formula codes (HCPCS codes B4157, B4158, B4159, B4160, and B4162) were higher than necessary. The DHA may avoid additional costs by adjusting reimbursement rates for other enteral formula HCPCS codes if the DHA determines that current rates do not reflect retail market pricing.

Introduction

Background

On December 14, 2023, the DoD Office of Inspector General (DoD OIG) announced DoD OIG Project No. D2024-D000AW-0034.000, "Review of Selected DoD Transactions to Test Management Controls and Identify Fraud, Waste, and Abuse Within DoD Programs." The announcement notified DoD Components that the DoD OIG would periodically review DoD transactions, such as health care payments, to identify transactions that have indicators of fraud, waste, or abuse. The announcement also stated that the DoD OIG may initiate an audit or issue management advisories as a result of its ongoing reviews.

We conducted this review under DoD OIG Project No. D2024-D000AW-0034.004 to determine whether the DHA established a reasonable rate for B4161 formula.

¹ Health care providers use procedure codes from the HCPCS to bill insurance programs for services, supplies, and equipment. We benchmarked DHA rates against Medicare rates set by the Centers for Medicare & Medicaid Services and Medicaid rates set by the states.

The DHA manages the TRICARE program, which is the DoD's health care program for uniformed Service members, retirees, and their families around the world.

² Our analysis excluded Alaska and Hawaii.

We conducted the work on this project from June 2025 through December 2025 in accordance with generally accepted government auditing standards.³ Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our objectives. We believe that the evidence obtained complies with the standards.

TRICARE Program Coverage of Medically Necessary Food

The TRICARE program may cover medically necessary food when it is provided by a prescription written by an authorized provider.⁴ Medically necessary food is defined as a specially formulated and processed product by means of oral intake, enteral feeding by tube, parenteral feeding intravenously, or intraperitoneal administration that is provided because an individual has:

- therapeutic or chronic medical needs;
- has limited capacity to ingest, digest, absorb, or metabolize food or certain nutrients; or
- has other medically determined nutrient requirements.

Medically necessary food may be covered when it is intended to be used under medical supervision and only for an individual receiving active and ongoing medical supervision for which the individual requires medical care on a recurring basis.

Enteral Delivery Versus Other Delivery Methods

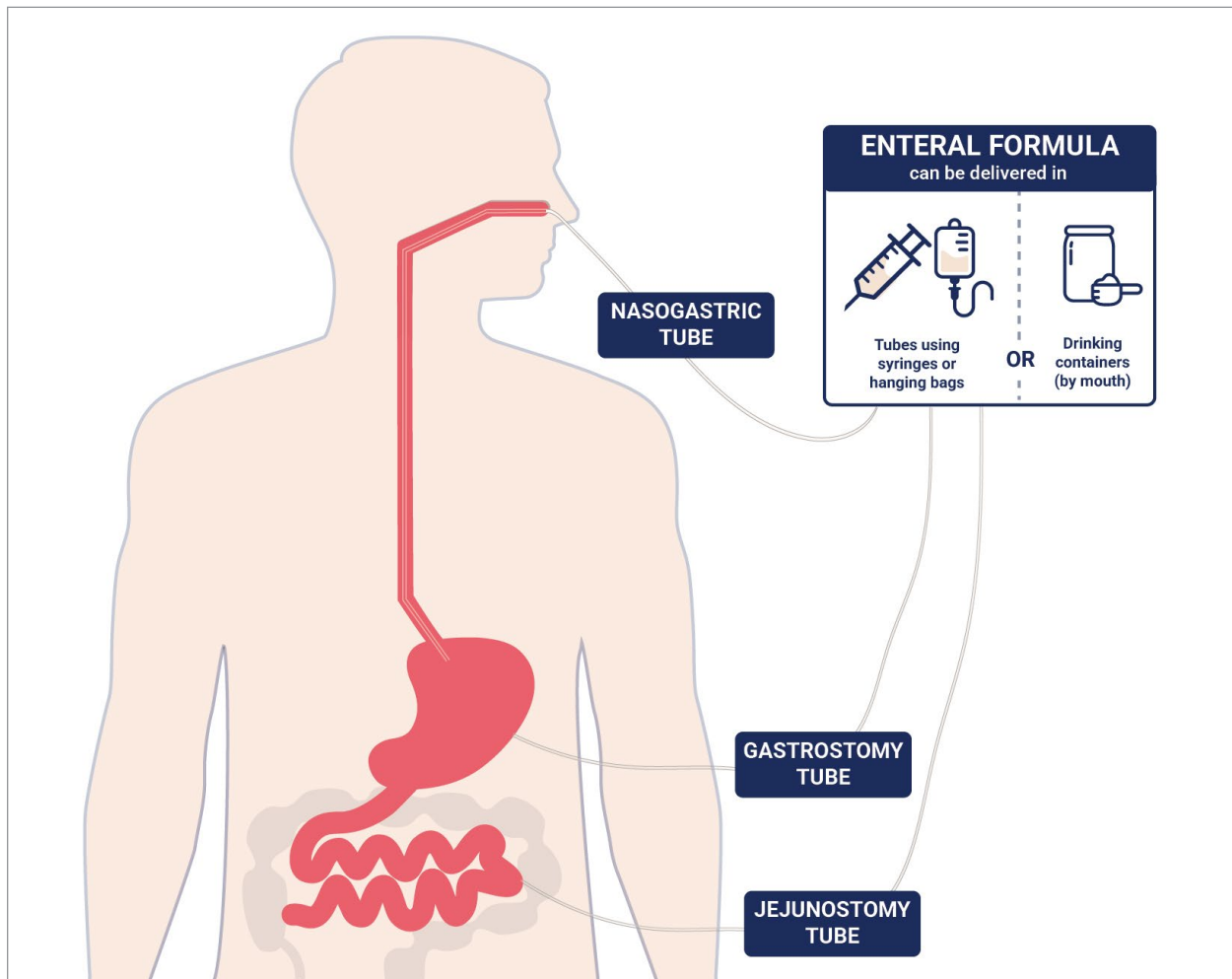
Formula products, which are considered a medically necessary food, are generally classified into two categories: enteral and parenteral. Enteral formula is typically delivered through a feeding tube, as shown in Figure 1, but can also be taken orally. Parenteral formula is administered to patients intravenously, commonly referred to as an “IV.” The HCPCS Level II coding system includes 12 HCPCS codes that identify enteral formula.⁵ Please see the Appendix for a list and description of those codes.

³ We obtained support from the DoD OIG Quantitative Methods Division in developing a statistical sample to validate the accuracy of the computer-processed data related to the amounts paid and number of units in the TRICARE claims data that we obtained from the Military Health System Data Repository. We did not identify any errors in our analysis and determined that the data was sufficiently reliable for our purposes.

⁴ 10 USC § 1077; 32 CFR 199.4(d)(3)(iii)(B); and TRICARE Policy Manual 6010.63-M, Chapter 8, Section 7.1, “Medically Necessary Food - For Dates Of Service On Or After December 23, 2017,” September 12, 2025.

⁵ HCPCS Level II is a five-character alphanumeric coding system maintained by the Centers for Medicare & Medicaid Services (CMS) that is used to identify products, supplies, and services not included in Level I of the HCPCS. Level II codes include durable medical equipment, prosthetics, orthotics, and supplies (DMEPOS) when used outside a physician’s office and also include parenteral and enteral formula codes.

Figure 1. Delivery Methods for Enteral Formula



Source: The DoD OIG.

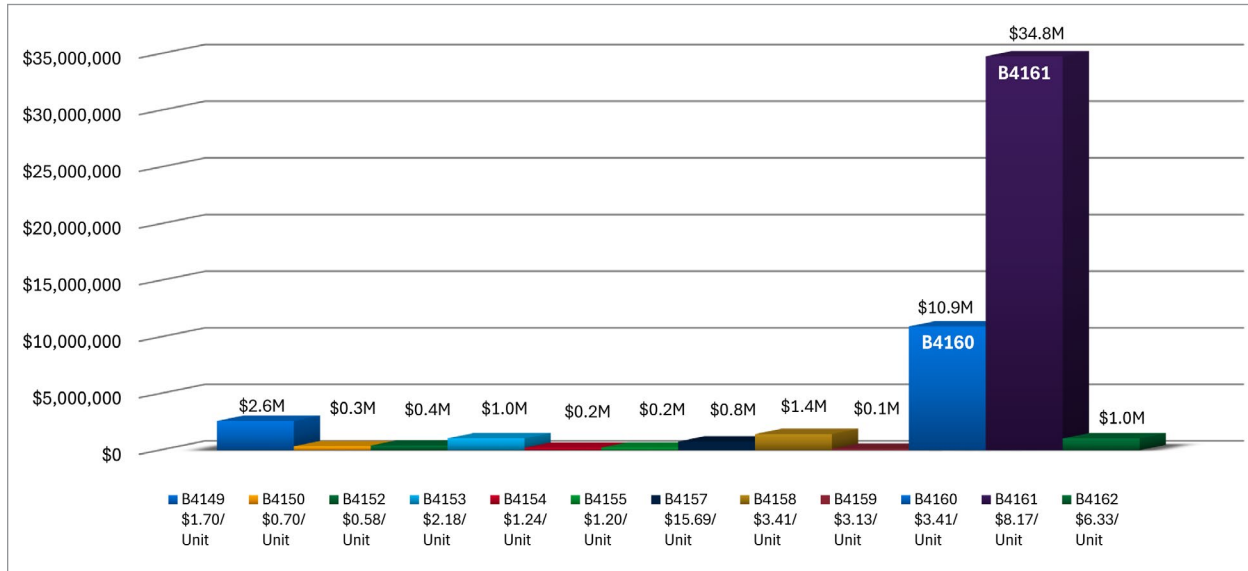
DHA Enteral Foods List

The TRICARE Policy Manual states, “Specialized formula, to include amino acid based formulas, when covered as medically necessary food ... are listed in the [enteral foods list].” DHA personnel clarified that the existence of a product on the enteral foods list did not indicate automatic coverage but instead made it eligible for cost sharing under TRICARE. The DHA publishes the enteral foods list on its Health.mil website and generally updated the list quarterly since April 1, 2019. Each enteral foods list provides products identified by their product name, manufacturer, HCPCS code, and effective dates.

Payments for Enteral Formula

The DHA pays healthcare providers for the services and supplies they provide to TRICARE beneficiaries. The DHA paid \$53.9 million for enteral formula provided to beneficiaries in CY 2024.⁶ TRICARE payments for B4161 formula totaled \$34.8 million (65 percent) of the \$53.9 million for all enteral formula provided to TRICARE beneficiaries in CY 2024, as shown in Figure 2.

Figure 2. TRICARE Payments for Enteral Formula for CY 2024



Note: \$34.1 million of the \$34.8 million for B4161 formula was paid to TRICARE providers in the 48 contiguous United States.

Source: Military Health System Data Repository, July 17, 2025.

B4161 Enteral Formula Reviewed

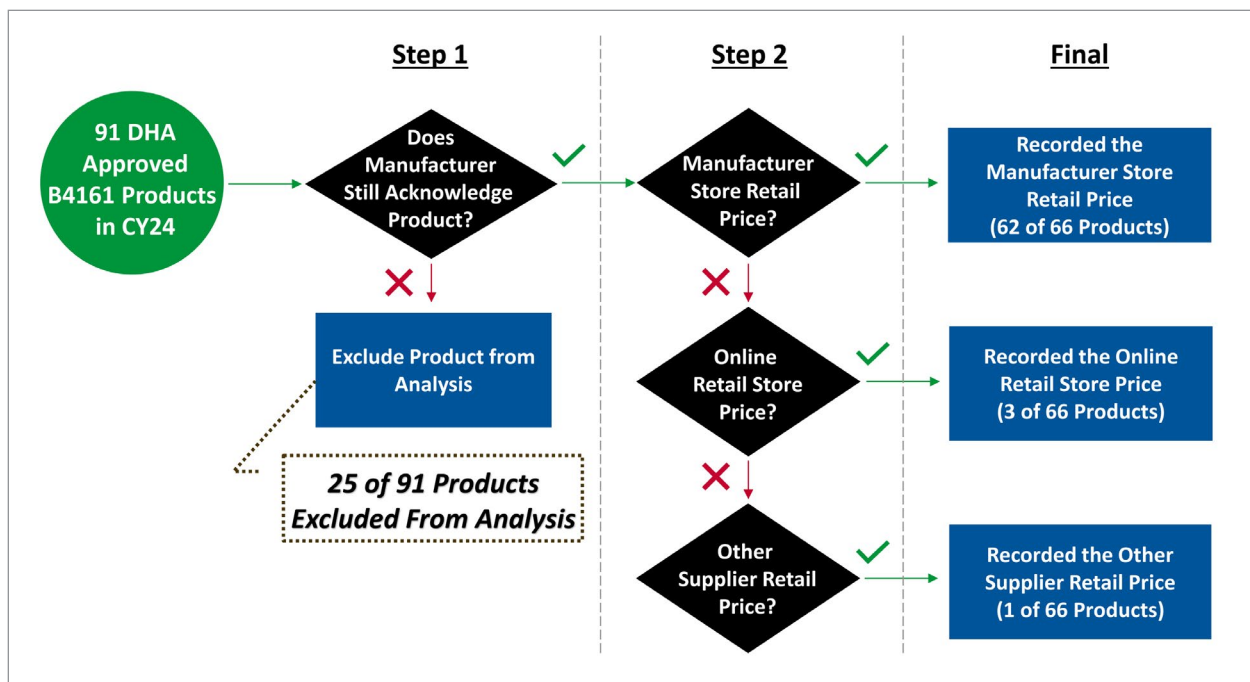
The DHA's enteral foods list included 91 B4161 enteral formula products at some point during CY 2024. The 91 formula products varied by manufacturer, product name, quantity, flavor, and product form, such as liquid or powder.

We conducted market research on 66 of the 91 B4161 formula products, as shown in Figure 3.⁷ Specifically, formula manufacturers' websites identified all 66 of these products, and the manufacturers sold 62 of the products on their online retail stores. We searched online stores to find three of the remaining four formula products. For the one remaining formula product, we identified three suppliers offering three different prices and selected the middle price.

⁶ The payment total does not include enteral formula provided to TRICARE beneficiaries that are covered by the TRICARE Overseas Program or TRICARE For Life.

⁷ While our review focused on DHA's CY 2024 payments, our market research used retail pricing data from June and July 2025 due to the unavailability of CY 2024 retail pricing. Because of inflation, which was represented in DHA's 2.4 percent reimbursement rate increase in January 2025, the retail prices we used were likely higher than they would have been if we conducted market research in 2024. Therefore, we believe comparing the 2025 retail prices against CY 2024 B4161 formula transactions provides sufficient support for our conclusions. In fact, this conservative approach likely understated the amount that DHA unnecessarily paid for B4161 formula.

Figure 3. DoD OIG Market Research Methodology on B4161 Formula Products



Source: The DoD OIG.

We excluded the remaining 25 of 91 products from the analysis for the following reasons.

- Manufacturers that no longer advertised 15 of the formula products on their websites.
- Manufacturers that discontinued four of the formula products before 2024.
- Manufacturers that replaced four of the formula products with new products that were already on the DHA enteral foods list.
- Internet searches that did not return any results for one formula product.
- One product that duplicated another product already on the list.

Finding

The DHA Paid More than Necessary for B4161 Formula and Possibly Other Enteral Formula Codes

The DHA's CY 2024 reimbursement rate for B4161 formula exceeded retail market pricing for all 66 formula products on the DHA's enteral foods list and also exceeded other Federal and state pricing benchmarks. This occurred because the DHA did not perform market research when establishing the reimbursement rate for B4161 formula. Instead, the DHA developed the reimbursement rate for B4161 formula by calculating the average amount previously billed nationwide.

As a result, the DHA paid health care providers and suppliers within the 48 contiguous United States at least \$13.6 million more than necessary for providing B4161 formula in CY 2024. If the DHA maintains its current methodology for determining reimbursement rates for this formula, it could pay at least an additional \$67.9 million in unnecessary costs for B4161 formula from FY 2026 through FY 2030.

Additionally, while we did not conduct market research on the other enteral formula codes, we identified indicators that the DHA's reimbursement rates for other enteral formula codes (HCPCS codes B4157, B4158, B4159, B4160, and B4162) were higher than necessary. This also occurred because the DHA used the same methodology that it used when developing a reimbursement rate for B4161 formula instead of performing market research. Therefore, the DHA may have paid more than necessary for other enteral formula products identified under B4157, B4158, B4159, B4160, and B4162.

The DHA Established a Reimbursement Rate for B4161 Formula That was Higher than Necessary

The DHA reimbursement rate for B4161 formula exceeded the following pricing benchmarks.

- Highest market retail price
- Centers for Medicare & Medicaid Services (CMS) reimbursement rate for B4153 formula, which included some of the same formula products listed on the enteral foods as B4161 formula
- State Medicaid programs' rates

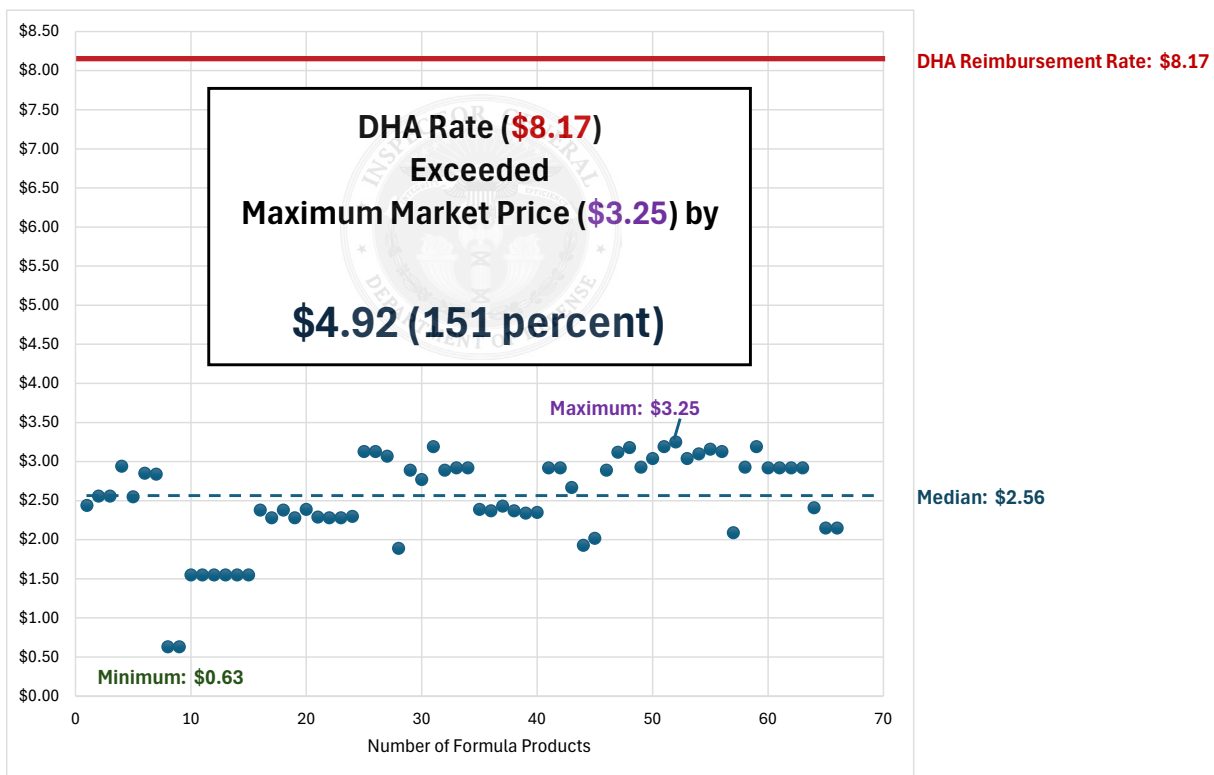
The DHA's B4161 Formula Reimbursement Rate Exceeded the Highest Retail Rate by 151 Percent

The DHA's CY 2024 reimbursement rate for B4161 formula exceeded retail market prices for all 66 formula products that were on the DHA's enteral foods list during some point in CY 2024. Specifically, the DHA set the CY 2024 reimbursement rate for B4161 formula at \$8.17 per unit; however, we identified retail prices ranging from \$0.63 to \$3.25 per unit for the 66 formula products.

The DHA set the CY 2024 reimbursement rate for B4161 formula at \$8.17 per unit; however, we identified retail prices ranging from \$0.63 to \$3.25.

Figure 4 shows a scatter graph of the retail rates and identifies the minimum (\$0.63), maximum (\$3.25), and median (\$2.56).⁸ Therefore, the DHA's rate of \$8.17 was 151 percent more than the maximum retail price.

Figure 4. Maximum, Minimum, and Median Retail Prices of Formula Products



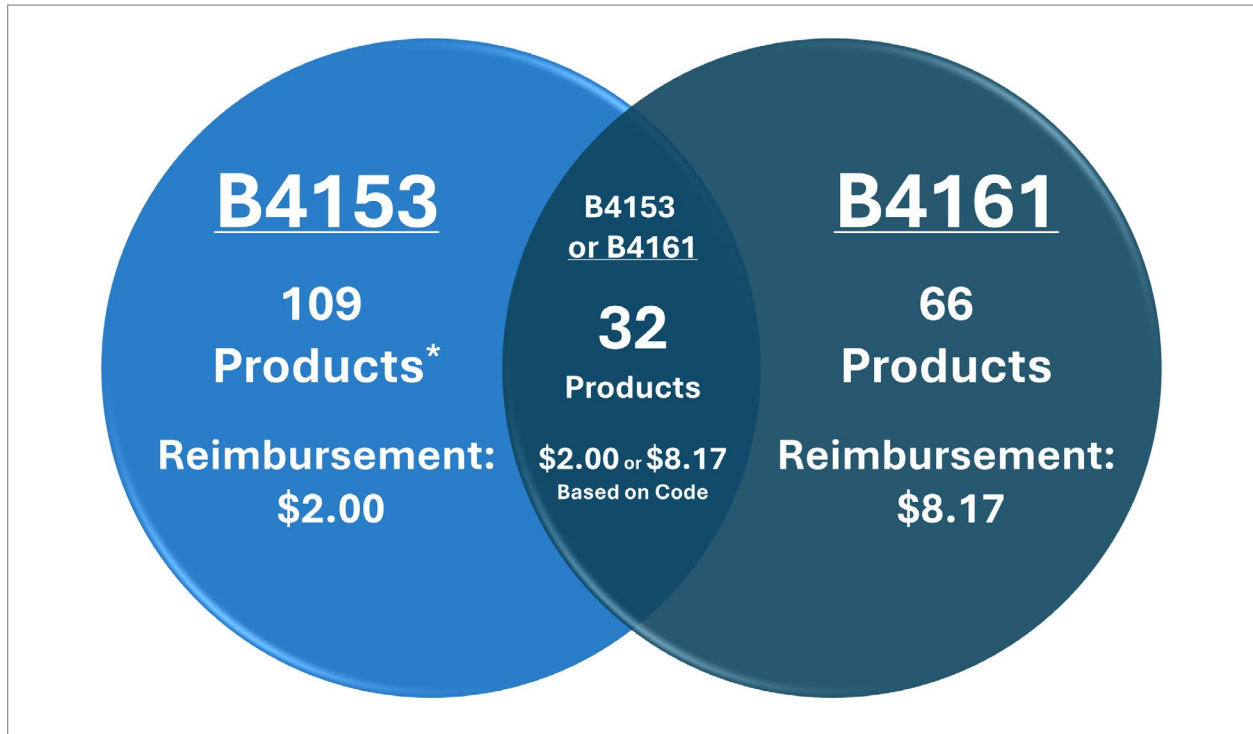
Source: The DoD OIG.

⁸ A median refers to the middle number in an ordered set of numbers.

Variation in DHA and CMS Reimbursement Rates for Identical Formula Products

In CY 2024, the DHA included 32 formula products on the DHA enteral foods list as both B4153 and B4161 formula, allowing health care providers to use either code for billing those products.⁹ However, if a health care provider bills B4161 instead of B4153 for these identical formula products, the DHA could pay three times more, as shown in Figure 5.

Figure 5. DHA Enteral Foods List Identified Formula Products as Both B4153 and B4161



* While we performed market research on the B4161 formula products listed on the DHA enteral foods list, we did not conduct market research to confirm whether the formula manufacturers continued to advertise all 109 B4153 formula products.

Source: The DoD OIG.

⁹ The CMS sets the Medicare reimbursement rate for certain enteral formula codes, including B4153, which the DHA adopted for the TRICARE program. However, the DHA established its own reimbursement rates for other codes that primarily cover pediatric formula, such as the B4161 code, because the CMS did not establish rates for these codes. Therefore, the DHA pays for both B4153 and B4161 formula.

For example, the enteral foods list identified “B4153 OR B4161” for a formula product (same formula name, manufacturer, and model number), as shown in Table 1.

Table 1. Example of Enteral Formula Identified as B4153 or B4161

Product Name	Manufacturer	Model Number	HCPCS Code	Effective Date	Termination Date	Comments
[Product A]	[Manufacturer A]	[Model A]	B4153 OR B4161	10/5/2018		ADD THE BO MODIFIER TO THE HCPCS CODE IF THE ENTERAL NUTRITION IS BEING ADMINISTERED ORALLY AND IS NOT BEING ADMINISTERED BY A FEEDING TUBE.

Source: DHA Enteral Food List, as of January 1, 2025.

Therefore, a health care provider who issues the above formula product to a TRICARE beneficiary may choose whether to bill the formula as B4153 or B4161. Consequently, health care providers are incentivized to bill this product as B4161, as they are reimbursed up to \$617 more for each 100 units issued - \$817 if billed as B4161 or \$200 if billed as B4153.

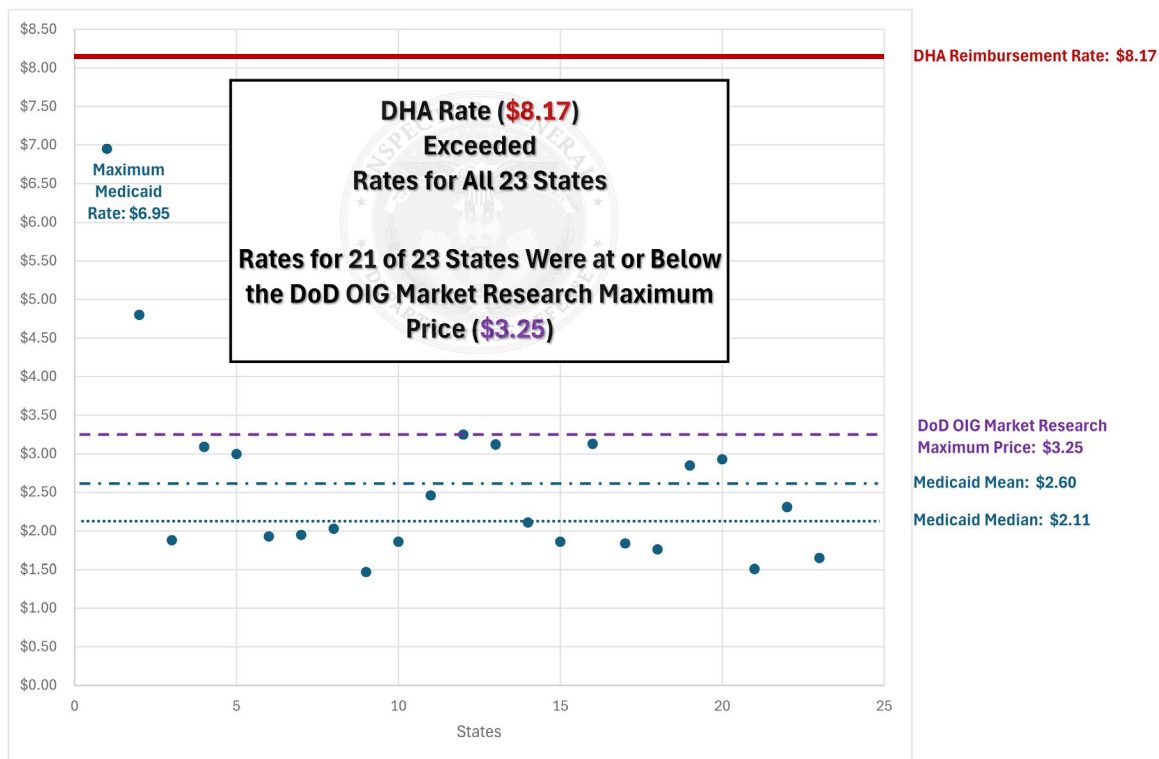
The DHA’s B4161 Reimbursement Rate Significantly Exceeded State Medicaid Programs’ B4161 Rates

The DHA’s 2024 reimbursement rate of \$8.17 for B4161 formula also exceeded rates established by 23 state Medicaid programs, which ranged from \$1.47 to \$6.95, as shown in Figure 6.¹⁰ The median rate for the 23 state Medicaid programs was \$2.11.

The DHA’s 2024 reimbursement rate of \$8.17 for B4161 formula also exceeded rates established by 23 state Medicaid programs, which ranged from \$1.47 to \$6.95.

¹⁰ We reviewed state Medicaid websites to identify online-published reimbursement rates for the 48 contiguous United States. We found that 23 state Medicaid programs published online rates for B4161 formula, 12 state Medicaid programs used a different method of reimbursement, and we could not identify online-published reimbursement rates for the remaining 13 state Medicaid programs.

Figure 6. Range of CY 2024 State Medicaid Reimbursement Rates for B4161 Formula



Source: State Medicaid online-published reimbursement rates in CY 2024.

Unlike the DHA and the 23 state Medicaid programs that implemented a single rate for B4161 formula, 12 state Medicaid programs used alternative reimbursement methods. For example, one state Medicaid program paid a percentage of billed charges based on either the manufacturer's suggested retail price or, if unavailable, the provider's acquisition cost. Another state Medicaid program published unique CY 2024 reimbursement amounts that were linked to specific formula products under B4161. These reimbursement methods could help the DHA avoid higher costs than using a single, more expensive rate that covers all products under the code.

The DHA Relied on Previously Billed Charges to Establish Reimbursement Rates for B4161 Formula

The DHA's reimbursement rate for B4161 formula exceeded market retail prices because the DHA did not perform market research to establish a TRICARE rate for B4161 formula that was in line with industry benchmarks. Instead, according to a DHA post in a December 2020 Federal Register, it based the B4161 reimbursement rate on national averages of prior billing amounts.¹¹ However, the DHA does not prescribe a maximum value that providers are allowed to charge when billing for B4161 formula. Therefore, despite the DHA reimbursing

¹¹ 85 Fed. Reg. 85613, December 29, 2020.

up to \$8.17 for B4161 formula, a provider could bill a much higher amount, such as \$100, and the \$100 transaction would have been included when the DHA calculated the national billing average.

The DHA acknowledged in the same 2020 Federal Register that the methodology of using prior billed charges was “problematic in that it can lead to the generation of very high-fee schedule amounts” if the billed charges were abusive and excessive. However, the DHA still chose to use national billing averages rather than using market rates when setting the B4161 reimbursement rate.

To ensure the DHA pays a market price for B4161 formula, the DHA Director should review the rate information in this advisory, perform their own market research, and research Federal and state benchmark rates. Based on that analysis, the DHA Director should make appropriate changes to the TRICARE reimbursement rate for enteral formula identified under B4161. If the DHA identifies constraints, such as existing policy, that prevent it from establishing a reasonable rate for B4161, the DHA should coordinate with the necessary stakeholders to overcome the applicable constraints.

The DHA and TRICARE Beneficiaries Paid More than Necessary for B4161 Formula

The DHA established a reimbursement rate to pay providers up to \$8.17 for providing B4161 formula to beneficiaries in CY 2024. As a result, the DHA paid at least \$13.6 million more than if it had reimbursed at the \$3.25 rate, which was the maximum retail price we identified during our market research. Additionally, certain categories of TRICARE beneficiaries likely paid higher than necessary patient cost shares for B4161 formula.

Of the 26,705 claims that the DHA reimbursed for B4161 formula, the DHA paid 23,515 (88 percent) claims at a rate that exceeded \$3.25 per unit. For example, a TRICARE claim showed that a health care provider billed \$8,074.08 to the TRICARE program for providing 810 units (81,000 calories) of B4161 formula to a TRICARE beneficiary in November 2024, as shown in Figure 7. The DHA paid the provider \$6,617.70 by using the \$8.17 reimbursement rate instead of the \$9.97 rate submitted by the provider.

Figure 7. Example of TRICARE Claim for B4161 Formula

Proc - Occ # Modify	PRM	Pfile Code	#Svcs #Vsts	Billed Allowed	Beg Date End Date	Place of Service Type of Service
Prov Name:			TIN-Sub ID:		Individual NPI: Group NPI:	
B4161-1 *	1		810	\$8,074.08	11/01/2024	12 Home
NU			0	\$6,617.70	11/01/2024	O9 - Outpatient, excluding M, P, or N Other Medical Services & Supplies

Source: Purchased Care Detail Information System, August 13, 2025.

If the DHA had set the reimbursement rate at the highest retail rate of \$3.25 found during our market research, it would have reduced the total payment for this single transaction by \$3,985.20 (60 percent), bringing the payment down to \$2,632.50.

If the DHA maintains its current methodology for determining reimbursement rates for this formula, it could pay up to an additional \$67.9 million in unnecessary costs from FY 2026 through FY 2030.

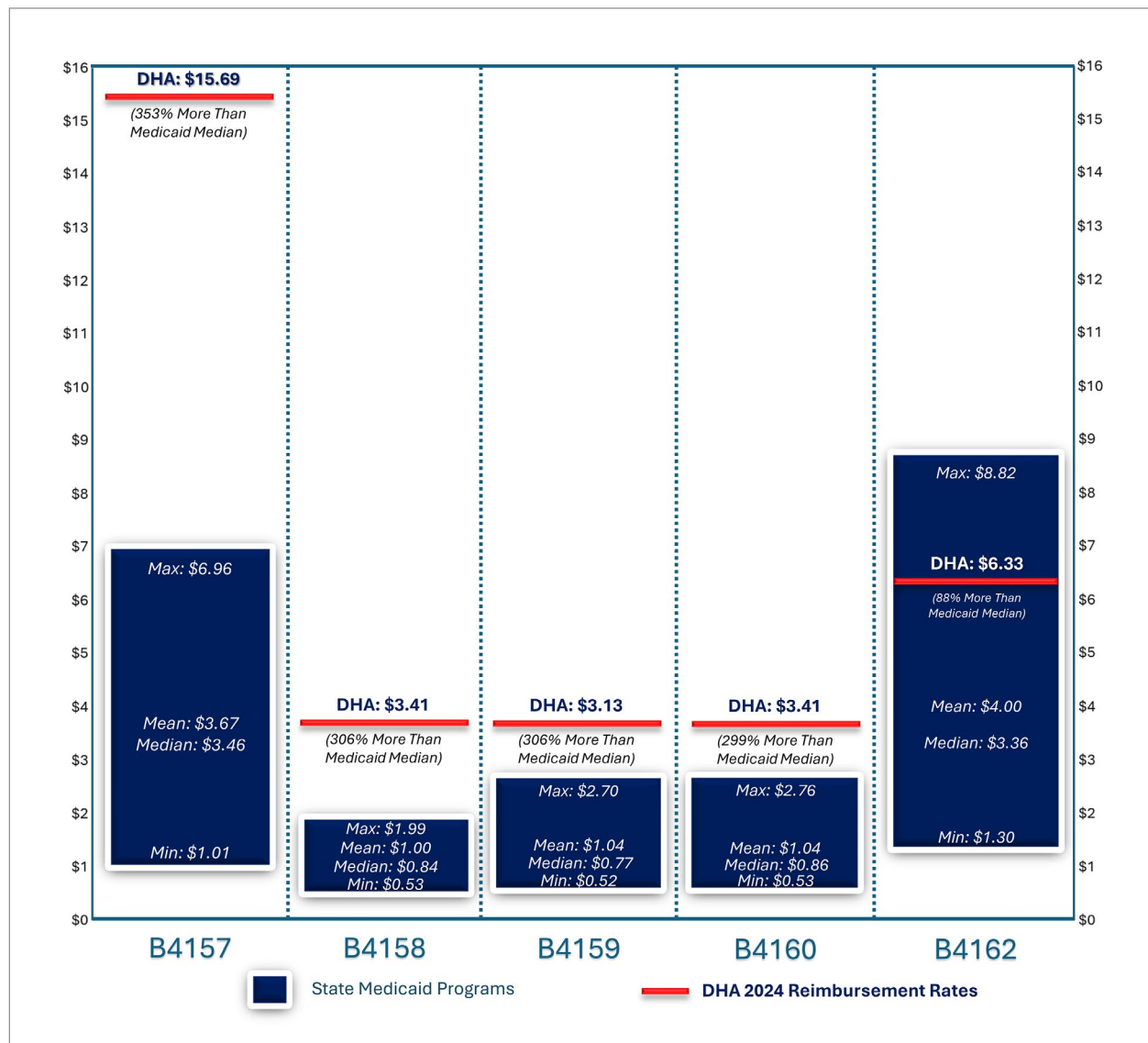
Additionally, establishing a reimbursement rate that is higher than necessary could increase patient out-of-pocket expenses for B4161 formula. For example, a TRICARE claim showed that a health care provider billed \$15,667.20 to the TRICARE program for providing 600 units (60,000 calories) of B4161 formula to a TRICARE beneficiary over a 30-day period in May 2024. The DHA reduced the billed amount to \$4,902 by using the \$8.17 reimbursement rate instead of the \$26.11 rate submitted by the provider. TRICARE claims data showed that the TRICARE beneficiary was responsible for paying a 20-percent cost share, amounting to \$980.40. If the DHA had implemented a reimbursement rate equal to the \$3.25 maximum retail price we identified during our market research, then the patient's out-of-pocket expenses would have decreased to only \$390.00, which is less than half of the patient's actual cost share.

Indicators That the DHA's Reimbursement Rates for Other Enteral Formula Codes Were Higher than Necessary

While we did not perform market research analysis on enteral formula products other than B4161, we identified indicators that the DHA's reimbursement rates for other enteral formula codes were higher than necessary. Specifically, DHA's 2024 reimbursement rates for B4157, B4158, B4159, and B4160 exceeded every online-published state Medicaid program rate that we identified, as shown in Figure 8.¹² Additionally, the DHA's 2024 reimbursement rates for B4162 exceeded all but two state Medicaid programs.

¹² We identified 14 state Medicaid programs with online-published rates for B4157, 23 programs for B4158, 21 programs for B4159, 24 programs for B4160, and 13 programs for B4162.

Figure 8. State Medicaid Program Rates for B4157, B4158, B4159, B4160, and B4162



Source: The DoD OIG and state Medicaid Programs.

For example, the DHA's 2024 reimbursement rate of \$3.41 for B4160 formula, which was the second highest paid enteral formula code in CY 2024, exceeded online-published rates established by 24 state Medicaid programs, which ranged from \$0.53 to \$2.76. Further, the DHA's \$3.41 rate was about three times more than the Medicaid median of \$0.86.

The DHA used the same methodology to set rates for B4157, B4158, B4159, B4160, and B4162 formulas that it applied to B4161 formula. As a result, the DHA may have also paid more than necessary for enteral formula products identified under B4157, B4158, B4159, B4160, and B4162. Therefore, to ensure the DHA pays a market price for enteral formula, the DHA Director should perform market research and analyze Federal and state rates for enteral formula identified as B4157, B4158, B4159, B4160, and B4162. Based on that analysis, the DHA Director should make appropriate changes to the TRICARE reimbursement

rate for those enteral formulas. If the DHA identifies constraints that prevent it from establishing a reasonable rate for enteral formula identified as B4157, B4158, B4159, B4160, and B4162, the DHA should coordinate with the necessary stakeholders to overcome any applicable constraints.

Recommendations, Management Comments, and Our Response

Recommendation 1

We recommend that the DHA Director:

- a. Perform independent market research and analyze Federal and state benchmarks to establish a reimbursement rate for B4161 formula that reflects market prices.**
- b. Perform independent market research and analyze Federal and state benchmarks to establish a reimbursement rate for B4157, B4158, B4159, B4160, and B4162 formula that reflects market prices.**

Management Comments Received Late

We received DHA comments on the draft management advisory too late to include them in the final management advisory. Therefore, the recommendations are unresolved. If the DHA does not submit additional comments, we will consider those comments as the management response to the final management advisory.

Potential Monetary Benefits

Recommendation 1.a. may result in a potential monetary benefit of \$13.6 million per year, up to \$67.9 million from FY 2026 through FY 2030 if the DHA establishes a rate that reflects the market price for B4161, as shown in Table 2.

Additionally, Recommendation 1.b. would likely result in a potential monetary benefit; however, the amount is undeterminable until the DHA reassesses TRICARE reimbursement rates for enteral formula identified under codes B4157, B4158, B4159, B4160, and B4162 and revises the reimbursement rates accordingly.

Table 2. Potential Monetary Benefits

Recommendation	Type of Benefit	Amount of Benefit	Account
1.a.	Funds put to better use for FYs 2026-30 by establishing a reasonable reimbursement rate for B4161.	\$67.9 million	097X0130
1.b.	Funds put to better use for FYs 2026-30 by establishing reasonable reimbursement rates for B4157, B4158, B4159, B4160, and B4162.	Undeterminable. Amount is subject to the adjustment of reimbursement rates by the DHA.	097X0130

Source: The DoD OIG.

Management Comments Received Late on Potential Monetary Benefits

We received DHA comments on the draft management advisory too late to include them in the final management advisory. If the DHA does not submit additional comments, we will consider those comments as the management response to the final management advisory and will review to determine whether it properly addresses the potential monetary benefits in the management advisory.

Appendix

HCPCS Level II Codes for Enteral Formula

HCPCS Level II Code	Description
B4149	Enteral formula, manufactured blenderized natural foods with intact nutrients, includes proteins, fats, carbohydrates, vitamins and minerals, may include fiber, administered through an enteral feeding tube, 100 calories = 1 unit
B4150	Enteral formula, nutritionally complete with intact nutrients, includes proteins, fats, carbohydrates, vitamins and minerals, may include fiber, administered through an enteral feeding tube, 100 calories = 1 unit
B4152	Enteral formula, nutritionally complete, calorically dense (equal to or greater than 1.5 kcal/ml) with intact nutrients, includes proteins, fats, carbohydrates, vitamins and minerals, may include fiber, administered through an enteral feeding tube, 100 calories = 1 unit
B4153	Enteral formula, nutritionally complete, hydrolyzed proteins (amino acids and peptide chain), includes fats, carbohydrates, vitamins and minerals, may include fiber, administered through an enteral feeding tube, 100 calories = 1 unit
B4154	Enteral formula, nutritionally complete, for special metabolic needs, excludes inherited disease of metabolism, includes altered composition of proteins, fats, carbohydrates, vitamins and/or minerals, may include fiber, administered through an enteral feeding tube, 100 calories = 1 unit
B4155	Enteral formula, nutritionally incomplete/modular nutrients, includes specific nutrients, carbohydrates (e.g., glucose polymers), proteins/amino acids (e.g., glutamine, arginine), fat (e.g., medium chain triglycerides) or combination, administered through an enteral feeding tube, 100 calories = 1 unit
B4157	Enteral formula, nutritionally complete, for special metabolic needs for inherited disease of metabolism, includes proteins, fats, carbohydrates, vitamins and minerals, may include fiber, administered through an enteral feeding tube, 100 calories = 1 unit
B4158	Enteral formula, for pediatrics, nutritionally complete with intact nutrients, includes proteins, fats, carbohydrates, vitamins and minerals, may include fiber and/or iron, administered through an enteral feeding tube, 100 calories = 1 unit
B4159	Enteral formula, for pediatrics, nutritionally complete soy based with intact nutrients, includes proteins, fats, carbohydrates, vitamins and minerals, may include fiber and/or iron, administered through an enteral feeding tube, 100 calories = 1 unit
B4160	Enteral formula, for pediatrics, nutritionally complete calorically dense (equal to or greater than 0.7 kcal/ml) with intact nutrients, includes proteins, fats, carbohydrates, vitamins and minerals, may include fiber, administered through an enteral feeding tube, 100 calories = 1 unit
B4161	Enteral formula, for pediatrics, hydrolyzed/amino acids and peptide chain proteins, includes fats, carbohydrates, vitamins and minerals, may include fiber, administered through an enteral feeding tube, 100 calories = 1 unit
B4162	Enteral formula, for pediatrics, special metabolic needs for inherited disease of metabolism, includes proteins, fats, carbohydrates, vitamins and minerals, may include fiber, administered through an enteral feeding tube, 100 calories = 1 unit

Source: Centers for Medicare & Medicaid Services. HCPCS Quarterly Update, January 2024.

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