Understanding the Geographic Distribution of VA Expenditures (GDX) Report: Purpose and Data Approach

The Geographic Distribution of VA Expenditures (GDX) Report details VA spending across major programs at state, county, and Congressional District levels. The FY2025 GDX Report offers accurate insights into how VA resources support Veterans by aggregating individual-level data instead of indirect accounting codes**.**

What is GDX?

The GDX Report, published annually by the National Center for Veterans Analysis and Statistics (NCVAS), provides a comprehensive breakdown of Department of Veterans Affairs (VA) spending across major benefit and health care programs, disaggregated geographically by state, county, and Congressional District (CD). To clearly present how VA resources support Veterans and their families, GDX program categories are divided into two types of expenditures:

1. Direct Benefits to Individuals:
This category is comprised of financial and service benefits delivered directly to Veterans and their dependents. The following expenditures are included:

Compensation & Pension	Veterans disability compensation and Veterans pension payments. Expenditure data by county are provided by Veterans Benefits Administration (VBA) Office of Performance Analysis & Integrity (PA&I).
Dependency & Indemnity Compensation and Survivors Pension	Dependency and Indemnity (DIC) and Survivors Pension, and benefits for children of Vietnam Veterans and certain other Veterans (including those children born with spina bifida). Expenditure data by county comes from VBA PA&I.
Insurance	Death claims, matured endowments, dividends, cash surrender payments, total disability income provision payments, and total and permanent disability benefits payments. Includes Veterans Affairs Life Insurance (VALife), Veterans' Mortgage Life Insurance (VMLI), National Service Life Insurance (NSLI), Service Disabled Veterans Life Insurance (SDVI), United States Government Life Insurance (USGLI), Veterans Reopened Insurance (VRI), and Veterans Special Life Insurance (VSLI). Does not include Traumatic Injury Protection Under Servicemembers' Group Life Insurance, Family Servicemembers' Group Life Insurance, or Servicemembers' Group Life Insurance. Expenditure data comes from the Insurance Office of Budget and Oversight.
Specially Adapted Housing	Specially Adapted Housing (Chapter 21) and Special Housing Adaptation. Expenditure data comes from VBA PA&I at the county level. ***Note:*** In 2024, these expenditures were included in the Indirect Expenditure category called Specially Adapted Housing and Automobiles and Adaptive Equipment.

These direct benefits represent expenditures that provide tangible financial support or services to individuals, reflecting the VA's commitment to Veterans' well-being.

2. Indirect Benefits to Individuals (Expenditures Incurred on Behalf of Veterans, such as Institutional and Community Expenditures):
This category is comprised of spending that supports infrastructure, institutional care, and community-level services enabling the delivery of benefits and care. It includes the following expenditures:

Automobiles and Adaptive Equipment	Automobiles and Adaptive Equipment (Chapter 39). Expenditure data comes from VBA PA&I at the county level. ***Note:*** In 2024, these expenditures were included with the Specially Adapted Housing category.
Construction	Major Projects and Minor Projects. Expenditure data by place of performance (station numbers and facility names) come from the VA Office of Construction and Facilities Management (CFM).
Education	Post-Vietnam Era Veterans' Educational Assistance (Chapter 32), Montgomery G.I. Bill for Selected Reserves (Chapter 1606), Montgomery G.I. Bill (Chapter 30), and Post-9/11 Veterans Educational Assistance (Chapter 33), Veterans Rapid Assistance Retraining Program (VRRAP), and Survivors' and Dependents' Educational Assistance (Ch35). Expenditure data by county comes from VBA PA&I. Note: In 2024, Education expenditures were grouped with the Veteran Readiness & Employment category.
Loan Guaranty	Veterans Housing Guaranteed and Insured Loans, Veterans Housing Direct Loans for Certain Disabled Veterans, and the Native American Veteran Direct Loan Program. Negative expenditures represent amounts "net gain" to VA; positive expenditures represent "net loss" to VA. Large differences between 2024 and 2025 expenditures were attributed to the VA Service Purchase Program (VASP) implemented in 2025. The Loan Guaranty expenditure data by county comes from VBA PA&I.
Medical-Community Care	Health care services incurred outside of VA facilities, i.e., private/community settings. Medical-Community Care expenditure data by county and Congressional District comes from VHA Allocation Resources Center (ARC).
Medical-VA Care	Health care services incurred directly at VA owned facilities. Medical-VA Care expenditures data come from both the Allocation Resource Center (ARC) and the Financial Management System (FMS). Medical-VA Care expenditure data by county and Congressional District comes from VHA ARC. Expenditure data for medical research, canteen services, and prosthetics services come from FMS.
Memorial Benefits	Urns & plaques, presidential memorial certificates (PMCs), interments, headstones and markers, medallions, administrative, grants money for state owned cemeteries, and VBA burial benefits. Expenditure data by zip code comes from the NCA Office of Finance Service; expenditure data by county comes from VBA PA&I.
Veteran Readiness & Employment	Veteran Readiness & Employment (Chapter 31) for Veterans with service-connected disabilities. Expenditure data by county comes from VBA PA&I. Note: In 2024, VRE expenditures were grouped with Education Expenditures.

By categorizing VA expenditures into direct individual benefits and institutional/community expenditures, the GDX report provides a clear and detailed picture of how VA funds are allocated, both in delivering direct support to Veterans and investing in the infrastructure and services that facilitate these benefits nationwide. This breakdown allows policymakers and stakeholders to better understand and evaluate the geographic distribution and impact of VA spending.

Approach for Data Gathering and Compilation

The GDX methodology focuses on collecting and aggregating individual-level program and expenditure data with geographic identifiers to reflect the geographic distribution of VA spending. NCVAS secured detailed FY2025 expenditure data directly from VA program offices, enabling precise geographic aggregation:

- **Medical Care:** Expenditure by county and Congressional District are sourced from the VHA Allocation Resource Center (ARC).
- **Memorial Benefits:** Expenditure data with addresses of place-of-performance come from the National Cemetery Administration (NCA) Office of Finance Service.
- **Construction:** Expenditure data by place-of-performance (specific VA facilities) are provided by the VA Office of Construction and Facilities Management (CFM).
- **Compensation and Pension (C&P), Education, Veteran Readiness and Employment (VRE), Loan Guaranty (LGY), Dependency & Indemnity Compensation (DIC), and Survivors Pension:** Expenditure data are obtained from the Veterans Benefits Administration (VBA) Office of Performance Analysis & Integrity (PA&I).
- **Insurance:** Expenditure data includes Social Security Numbers (SSNs) and addresses, broken down by program and transaction. Data were provided by the Insurance Office of Budget and Oversight.
- **ZipInfo (Melissa) Data:** Data was provided by Office of Management, Chief Accounting Office and was used to crosswalk VBA expenditure data to identify Congressional Districts.

NCVAS also developed a FY2025 VA Facilities Master File as a crosswalk table to identify state, county and Congressional District for expenditures from Construction and Memorial Benefits. This approach improves data accuracy, allowing aggregation at state, county, and Congressional District levels.