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REPORT BY THE

Comptroller General

OF THE UNITED STATES

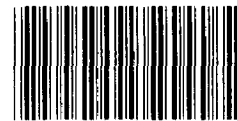
The Department Of Defense Should Adopt New Clothing Allowances

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The Senate Appropriations Committee requested GAO to examine an alternative to the present method of paying clothing allowances to military personnel.

GAO concluded that the alternative could save the Government \$10 million the first year and still reimburse personnel for the full replacement cost of uniforms as they wear out.

GAO recommends that the alternative be adopted and that special uniform allowances for Navy chief petty officers be revised.



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FPCD-79-42
APRIL 20, 1979





COMPTROLLER GENERAL OF THE UNITED STATES
WASHINGTON, D.C. 20548

B-133177

The Honorable Warren G. Magnuson
Chairman, Committee on Appropriations
United States Senate

SEN 00300

Dear Mr. Chairman:

As requested in the Senate Appropriations Committee ^{AGC 00005} Report (No. 95-1264, Oct. 2, 1978) on Department of Defense Appropriations for fiscal year 1979, we examined an alternative to the current method of paying clothing maintenance allowance to enlisted military personnel. This alternative was suggested in our report "Need To Improve Method of Computing Clothing Maintenance Allowance" (FPCD-77-35, Mar. 7, 1977). Our analysis considered the cost effectiveness of the alternative, and the individual services' ability to implement the alternative without undue administrative cost and effort.

FC
We conclude that the alternative would reduce clothing allowance expenditures by approximately \$10 million the first year and can be implemented by the finance centers with minimal cost and effort. Further, career enlisted members (active duty personnel with more than 4 years of service) will benefit because the allowance will more closely reflect current replacement costs.

CURRENT CLOTHING ALLOWANCE REIMBURSES MANY MEMBERS FOR EXPENSES THEY DO NOT INCUR

The purpose of the clothing allowance is to reimburse enlisted personnel for expenses incurred in replacing the clothing required in performing their duty. However, the current method of paying the allowance needlessly provides reimbursement before clothing expenses are actually incurred, and for clothing replacement that will not occur under normal conditions. *FC*

Prior to 1949, clothing was replaced in kind. That is, when an item was unserviceable or worn out it was turned in and a replacement item was issued. The Career Compensation Act of 1949 (Public Law 81-351, section 505) authorized the President to prescribe the quantity and kind

of clothing (or a cash allowance in lieu thereof) to be furnished all enlisted personnel. The President, in Executive Order No. 10113, February 24, 1950, delegated this authority to the Secretary of Defense who assigned the Assistant Secretary of Defense (Comptroller) the responsibility for establishing a clothing monetary allowance system.

No clothing allowance is paid during the first 6 months of service. Enlisted personnel receive a basic allowance equal to 70 percent of the standard allowance from the 7th through the 36th month of service, and a standard allowance is paid after 36 months of service. Although the Defense clothing regulation calls the allowance a maintenance allowance, there has never been a factor included for repair or cleaning of uniforms. In our 1977 report, we concluded that the regulation was misleading and recommended that Defense revise it to clearly state that the allowance is for replacement only. This has not been done.

Current monthly allowance rates are computed by amortizing the replacement cost of each clothing item over its useful life, and summing the monthly replacement costs for all items. Thus, the member receives a portion of all replacement funds each month before actually incurring a clothing replacement expense. Also, this method of paying the allowance does not consider whether the member will be on active duty long enough to need to replace an item. The useful life of initial issue clothing items varies from 4 months to 10 years. Hence, many enlisted members will leave military service before they need to replace some items. For example, an Army enlisted man serving a 3-year enlistment receives a total of \$11.55 during his enlistment for replacement of an overcoat which will not wear out for 10 years. Also, a Navy enlisted female serving a 4-year enlistment receives \$11.72 during her enlistment for replacement of a raincoat which will not wear out for 5 years.

The method of paying the clothing allowance should ensure that reimbursement funds are provided as close as possible to the point when the clothing replacement expense is incurred by the member. This would better ensure that the allowance is provided to those members who incur clothing replacement expenses, and not to those who will not have to replace wornout clothing under normal conditions.

ALTERNATIVE METHOD OF COMPUTING AND PAYING
CLOTHING MAINTENANCE ALLOWANCE

An alternative to the current method of computing and paying the clothing allowance would be to provide an annual allowance for each year of service equal to the cost of all clothing items requiring replacement during that year of service.] ✓

To compute the allowance under this alternative approach, the following assumptions were used:

- (1) The current useful life rates computed by the Assistant Secretary of Defense (Comptroller) and the services are reasonable estimates of clothing wear-out rates under normal conditions.
- (2) A clothing item is unserviceable (worn out) on the last day of the last month of its useful life. (For example, an item with a useful life of 12 months will be unserviceable on the last day of the 12th month.)
- (3) Replacement takes place on the first day of the first month following the end of an item's useful life. (For example, an item with a 12-month useful life is replaced on the first day of the 13th month.)

The allowance for an item would be paid during the year of service in which the replacement month falls. For example, items that have to be replaced in less than a year would be reimbursed each year, items that have to be replaced every other year would be reimbursed every other year, and so on. This is consistent with the intent of a reimbursement allowance to provide for reimbursement once an expense has been incurred.

The allowances for male and female enlisted personnel in each of the four services would continue to be computed and annually updated by the Office of the Assistant Secretary of Defense (Comptroller). The allowances should be computed for a full 30-year military career. Thus, for each service there will be 30 allowances for males and 30 allowances for females. The procedures which should be followed in computing and updating the allowances are:

--Determine in which year of service each of the initial issue clothing items will require replacement over a 30-year career.

--Sum the unit prices for all items requiring replacement during each of the 30 years of service, and round the total replacement cost for each year to the nearest multiple of 360 (just as under the current allowance) so that monthly and daily rates can be determined.

This method places reimbursement closer to the point when the clothing requires replacement under normal conditions and better ensures that the allowance will only be paid to members who incur clothing replacement expenses.

Cost comparison

We calculated the alternative clothing allowances and compared them with the current rates (see app. I). The alternative allowances would reduce the total clothing allowance expenditures by about \$10 million the first year, based on fiscal year 1978 enlisted force statistics. Approximately 93 percent of this savings results from reduced clothing allowances for noncareer members in their first 4 years of service. This reduction demonstrates that even the reduced basic allowance paid in the first 3 years of service does not accurately reflect clothing replacement expenses incurred because it reimburses members for clothing items they will not have to replace.

Alternative will benefit career enlisted personnel

The alternative will also benefit career enlisted personnel because the allowance received during a given year will more closely reflect current clothing replacement cost. At present, the allowance received in the early months for an item with a useful life of several years will not be sufficient to cover the item's increased replacement cost when it wears out. For example, consider an Army male's overcoat which lasts 10 years, now costs \$66, and will increase in cost 6 percent annually. Under the present system, the member receives 1/10th of the overcoat's latest cost (adjusted annually) each year. At the end of 10 years he will have received \$87, but the replacement cost of the

coat will be \$118.20. Thus, the member must pay the difference of \$31.20 out of his pocket. Under the alternative the member receives the full replacement cost of the coat during his 11th year of service when the coat will require replacement.

Implementation feasibility

Each service's finance center told us that the alternative was feasible and could be implemented with a minimum of cost and complexity, given the proper lead time (about 6 months) to make the change. The centers' cost estimates for implementing the alternative are:

Navy: No cost. Changes can be made as part of regular payroll system maintenance.

Air Force: No cost. Changes can be made as part of regular payroll system maintenance.

Marine Corps: \$3,600.

Army: \$8,762; however, the Army Finance Center advises that, because it is undergoing a computer system changeover, program changes will be limited until mid-1980 at the earliest.

SPECIAL CLOTHING ALLOWANCES FOR NAVY
CHIEF PETTY OFFICERS SHOULD BE REVIEWED

A special initial allowance of \$225 is provided to Navy enlisted personnel upon promotion to chief petty officer (CPO), grade E-7, to defray the cost of purchasing clothing items required for CPOs that are not worn by other Navy enlisted personnel (E-6 and below). The CPOs also receive a monthly clothing allowance of \$9.60 to replace these new clothing items when they wear out. In fiscal year 1978 these special allowances totaled over \$6.7 million.

Neither the Office of the Assistant Secretary of Defense (Comptroller) nor the Navy could provide us with a current list of all the clothing items required for CPOs, and their respective costs and useful life rates. The Navy was able to give us a tentative list of uniform items needed by CPOs. Those items cost \$262. However, the major item on this list is a \$160 overcoat which is permissible for CPOs to wear but is not required by regulation. Furthermore,

CPOs rarely elect to buy the overcoat. During a recent 3-year period when 23,261 members were promoted to E-7, only 144 of these coats were purchased by CPOs. That is 1 coat for every 161 members promoted. If the \$225 initial allowance is assumed to include the full \$160 for the overcoat, the Navy paid members \$3.7 million for coats during the 3-year period, or over \$25,000 for each one purchased.

Most likely the CPO allowances are substantially overstated. We believe that the Department of Defense should promptly revise them to reflect the actual additional clothing expense.

AGENCY COMMENTS

We discussed this report with Defense officials associated with clothing allowance and compensation programs, who opposed the alternative method for various reasons. We believe that the alternative allowance method is an improvement over the current practice because it more closely reimburses personnel for expenses incurred.

Defense officials believed that reimbursement should be made before members have to replace items, rather than after as is the tendency under the alternative method. A fundamental problem with reimbursement before replacement, as pointed out by the examples on page 2, is that many individuals will be paid for replacements that will never be made. Since fewer than 30 percent of personnel who enlist in the Armed Forces stay beyond their first enlistment, payment prior to replacement to all personnel would be an expensive and unnecessary practice, and not in keeping with the intent of allowances, which is to reimburse expenses as they are incurred. In this regard, prior to 1949, clothing was replaced in kind after it was unserviceable or worn out, not before.

Defense officials also claimed that the alternative method, which pays for individual items at specific times, implies a preciseness about clothing wear-out that is not warranted. First, they maintained that the useful life rates now used to set the allowance are imprecise estimates, and that it is unlikely that more accurate rates can be determined. Second, they pointed out that some personnel, because of the work they do, will have various items wear out either more often or less often than will other individuals. Under these circumstances, Defense officials feel

that keying reimbursement to a specific year of service will create the impression that members need not replace an item until they are reimbursed for it. Such a belief could in turn hinder a leader's ability to enforce appearance standards.

We agree that not all individuals wear out uniforms at the same rate or according to official wear-out rates. But, the allowance method now used only obscures this fact, thus making it more difficult for individuals to determine exactly what they are being reimbursed for. If in fact wear-out rates now in use are inaccurate for most personnel, the alternative method should help identify the inaccuracies and ultimately result in more representative allowances. We also believe that military leadership and discipline have been and will continue to be the primary means for maintaining appearance standards.

Service officials pointed out that individuals who receive a reduced allowance under the alternative will perceive the change as an erosion of benefits. If that is the case, Defense needs to better inform military personnel of the nature of their compensation. 1/ Under Defense's definition, the clothing allowance is not a benefit or a part of compensation; rather, it is a reimbursement for an expense and subject to increases and decreases in the amount of that expense over time.

As a related point, one of the services claimed--on the basis of the charts in the appendix--that in total the rates for members with from 5 through 20 years' service would be less in 1979 under the alternative method than under the current method. In most years of service there is variation between the two methods because the current method is paying ahead for items that may or may not be replaced in the future, while the alternative is paying for what has worn out. For example, in 1979, Air Force males in their 11th year would receive \$147.60 and those in their 14th year would receive \$10.80. Under the current system both would receive the same amount, \$75.60. More importantly, the varying amounts under the alternative are the

1/We highlighted this problem in our report "Need To Better Inform Military Personnel of Compensation Changes," FPCD-78-27, July 12, 1978.

latest cost of items that need replacement. As shown by the example on page 4, under the current method members will receive less than replacement cost, particularly for items with the longest useful lives. Since over half of all uniform items last over 2 years, and also tend to be the more expensive items, paying replacement cost for them would be a significant advantage to members.

The services also pointed out that the alternative method does not address how members will be reimbursed for new uniform items that are introduced. Under the current method members supposedly will have been paid something all along for an old item, and that amount can be considered to help defray the cost of the replacement. We believe members who do not receive a new item as part of the initial in-kind issue could be provided it as a special issue when it becomes required or could be given a special one-time reimbursement at that time.

CONCLUSIONS AND RECOMMENDATIONS

The alternative method of paying clothing allowances (1) better ensures that reimbursement is provided when clothing replacement expenses are incurred, (2) is more cost effective to the Government in that it would reduce clothing allowance expenditures by about \$10 million the first year, (3) will reimburse personnel the full replacement cost for items, and (4) can be implemented by service finance centers with a minimum of cost.

FC [Special allowances for Navy chief petty officers have not been fully substantiated and appear to be significantly overstated. Also, the Defense clothing regulation should more clearly state the purpose of the clothing allowance.

RA Defense objections to our proposal suggest that Defense may develop other alternatives to paying the allowance. On the basis of available information on useful life rates of clothing, we believe that our alternative is the best approach and therefore recommend that it be adopted by Defense. We realize that other acceptable methods might be developed; however, they must correct the key problem of paying members for replacements that will not be made.

We also recommend that the Secretary of Defense, revise (1) special clothing allowances for chief petty officers and (2) Defense's clothing regulation to indicate that the allowance is for replacement only.

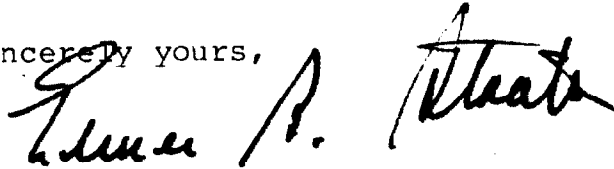
Small Appropriations
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We recommend that the Committee (1) adjust Defense's current appropriations request to reflect the savings that would occur under the alternative method and (2) require the Navy to justify special clothing allowance expenditures for chief petty officers.

We are sending copies of this report to the Secretary of Defense; the Director, Office of Management and Budget; and the Secretaries of the Army, Navy, and Air Force. As arranged with your office, copies will also be made available to other interested parties.

Sincerely yours,



Comptroller General
of the United States



COMPARATIVE CLOTHING ALLOWANCE RATES FOR FY 1979
ARMY—MALE

<u>Year of service</u>	<u>Monthly GAO</u>	<u>Current monthly allowance</u>	<u>Yearly GAO</u>	<u>Current yearly allowance</u>
1	\$ 0.30	\$5.10	\$ 3.60	\$30.60 (6 months)
2	3.90	5.10	46.80	61.20
3	5.10	5.10	61.20	61.20
4	7.80	7.20	93.60	86.40
5	8.10	7.20	97.20	86.40
6	6.30	7.20	75.60	86.40
7	3.30	7.20	39.60	86.40
8	8.10	7.20	97.20	86.40
9	8.10	7.20	97.20	86.40
10	6.60	7.20	79.20	86.40
11	14.10	7.20	169.20	86.40
12	3.60	7.20	43.20	86.40
13	11.10	7.20	133.20	86.40
14	0.60	7.20	7.20	86.40
15	8.70	7.20	104.40	86.40
16	8.10	7.20	97.20	86.40
17	6.60	7.20	79.20	86.40
18	7.20	7.20	86.40	86.40
19	6.00	7.20	72.00	86.40
20	5.40	7.20	64.80	86.40
21	12.60	7.20	151.20	86.40
22	10.20	7.20	122.40	86.40
23	4.50	7.20	54.00	86.40
24	1.80	7.20	21.60	86.40
25	14.10	7.20	169.20	86.40
26	5.40	7.20	64.80	86.40
27	5.40	7.20	64.80	86.40
28	3.00	7.20	36.00	86.40
29	11.10	7.20	133.20	86.40
30	4.80	7.20	57.60	86.40

Total savings—\$4,428,407, based on enlisted force structure as of Sept. 30, 1978.

COMPARATIVE CLOTHING ALLOWANCE RATES FOR FY 1979NAVY--MALE

<u>Year of service</u>	<u>Monthly GAO</u>	<u>Current monthly allowance</u>	<u>Yearly GAO</u>	<u>Current yearly allowance</u>
1	\$ 1.20	\$4.50	\$ 14.40	\$27.00 (6 months)
2	3.30	4.50	39.60	54.00
3	5.10	4.50	61.20	54.00
4	7.50	6.60	90.00	79.20
5	6.00	6.60	72.00	79.20
6	5.10	6.60	61.20	79.20
7	8.40	6.60	100.80	79.20
8	4.50	6.60	54.00	79.20
9	4.80	6.60	57.60	79.20
10	9.90	6.60	118.80	79.20
11	9.00	6.60	108.00	79.20
12	3.30	6.60	39.60	79.20
13	11.40	6.60	136.80	79.20
14	1.80	6.60	21.60	79.20
15	5.10	6.60	61.20	79.20
16	10.50	6.60	126.00	79.20
17	4.80	6.60	57.60	79.20
18	3.30	6.60	39.60	79.20
19	9.60	6.60	115.20	79.20
20	4.50	6.60	54.00	79.20
21	9.60	6.60	115.20	79.20
22	9.90	6.60	118.80	79.20
23	4.20	6.60	50.40	79.20
24	1.80	6.60	21.60	79.20
25	11.40	6.60	136.80	79.20
26	5.10	6.60	61.20	79.20
27	5.40	6.60	64.80	79.20
28	7.50	6.60	90.00	79.20
29	4.80	6.60	57.60	79.20
30	4.50	6.60	54.00	79.20

Total savings—\$1,417,345, based on enlisted force structure as of Sept. 30, 1978.

COMPARATIVE CLOTHING ALLOWANCE RATES FOR FY 1979
AIR FORCE—MALE

<u>Year of service</u>	<u>Monthly GAO</u>	<u>Current monthly allowance</u>	<u>Yearly GAO</u>	<u>Current yearly allowance</u>
1	\$ 0.00	\$ 4.20	\$ 0.00	\$ 25.20 (6 months)
2	3.30	4.20	39.60	50.40
3	5.10	4.20	61.20	50.40
4	7.50	6.30	90.00	75.60
5	5.40	6.30	64.80	75.60
6	5.10	6.30	61.20	75.60
7	3.90	6.30	46.80	75.60
8	7.50	6.30	90.00	75.60
9	4.50	6.30	54.00	75.60
10	6.60	6.30	79.20	75.60
11	12.30	6.30	147.60	75.60
12	3.30	6.30	39.60	75.60
13	7.80	6.30	93.60	75.60
14	0.90	6.30	10.80	75.60
15	8.40	6.30	100.80	75.60
16	7.50	6.30	90.00	75.60
17	4.20	6.30	50.40	75.60
18	6.30	6.30	75.60	75.60
19	6.60	6.30	79.20	75.60
20	4.20	6.30	50.40	75.60
21	8.40	6.30	100.80	75.60
22	9.90	6.30	118.80	75.60
23	3.90	6.30	46.80	75.60
24	1.80	6.30	21.60	75.60
25	11.10	6.30	133.20	75.60
26	5.10	6.30	61.20	75.60
27	5.40	6.30	64.80	75.60
28	3.00	6.30	36.00	75.60
29	7.80	6.30	93.60	75.60
30	4.20	6.30	50.40	75.60

Total savings—\$1,402,305, based on enlisted force structure as of Sept. 30, 1978.

COMPARATIVE CLOTHING ALLOWANCE RATES FOR FY 1979
MARINE CORPS—MALE

<u>Year of service</u>	<u>Monthly GAO</u>	<u>Current monthly allowance</u>	<u>Yearly GAO</u>	<u>Current yearly allowance</u>
1	\$ 1.80	\$5.70	\$ 21.60	\$34.20 (6 months)
2	3.60	5.70	43.20	68.40
3	5.40	5.70	64.80	68.40
4	9.30	8.10	111.60	97.20
5	9.60	8.10	115.20	97.20
6	5.40	8.10	64.80	97.20
7	7.20	8.10	86.40	97.20
8	7.50	8.10	90.00	97.20
9	8.40	8.10	100.80	97.20
10	9.00	8.10	108.00	97.20
11	12.60	8.10	151.20	97.20
12	3.60	8.10	43.20	97.20
13	13.80	8.10	165.60	97.20
14	2.10	8.10	25.20	97.20
15	8.40	8.10	100.80	97.20
16	9.60	8.10	115.20	97.20
17	8.10	8.10	97.20	97.20
18	6.60	8.10	79.20	97.20
19	8.70	8.10	104.40	97.20
20	4.50	8.10	54.00	97.20
21	13.50	8.10	162.00	97.20
22	12.00	8.10	144.00	97.20
23	4.20	8.10	50.40	97.20
24	2.10	8.10	25.20	97.20
25	16.80	8.10	201.60	97.20
26	5.40	8.10	64.80	97.20
27	5.40	8.10	64.80	97.20
28	6.30	8.10	75.60	97.20
29	11.40	8.10	136.80	97.20
30	4.50	8.10	54.00	97.20

Total savings—\$1,097,100, based on enlisted force structure as of Sept. 30, 1978.

COMPARATIVE CLOTHING ALLOWANCE RATES FOR FY 1979
ARMY--FEMALE

<u>Year of service</u>	<u>Monthly GAO</u>	<u>Current monthly allowance</u>	<u>Yearly GAO</u>	<u>Current yearly allowance</u>
1	\$ 0.00	\$ 6.90	\$ 0.00	\$ 41.40 (6 months)
2	4.80	6.90	57.60	82.80
3	4.50	6.90	54.00	82.80
4	14.10	9.90	169.20	118.80
5	12.90	9.90	154.80	118.80
6	3.90	9.90	46.80	118.80
7	13.50	9.90	162.00	118.80
8	6.60	9.90	79.20	118.80
9	10.80	9.90	129.60	118.80
10	15.00	9.90	180.00	118.80
11	5.40	9.90	64.80	118.80
12	3.90	9.90	46.80	118.80
13	23.40	9.90	280.80	118.80
14	3.30	9.90	39.60	118.80
15	4.80	9.90	57.60	118.80
16	15.60	9.90	187.20	118.80
17	12.00	9.90	144.00	118.80
18	3.00	9.90	36.00	118.80
19	15.90	9.90	190.80	118.80
20	5.70	9.90	68.40	118.80
21	10.80	9.90	129.60	118.80
22	15.60	9.90	187.20	118.80
23	6.30	9.90	75.60	118.80
24	1.20	9.90	14.40	118.80
25	22.80	9.90	273.60	118.80
26	6.90	9.90	82.80	118.80
27	3.90	9.90	46.80	118.80
28	13.20	9.90	158.40	118.80
29	12.90	9.90	154.80	118.80
30	4.20	9.90	50.40	118.80

Total savings—\$966,630, based on enlisted force structure as of Sept. 30, 1978.

COMPARATIVE CLOTHING ALLOWANCE RATES FOR FY 1979NAVY--FEMALE

<u>Year of service</u>	<u>Monthly GAO</u>	<u>Current monthly allowance</u>	<u>Yearly GAO</u>	<u>Current yearly allowance</u>
1	\$ 0.00	\$3.90	\$ 0.00	\$23.40 (6 months)
2	1.50	3.90	18.00	46.80
3	2.10	3.90	25.20	46.80
4	8.40	5.40	100.80	64.80
5	3.90	5.40	46.80	64.80
6	3.30	5.40	39.60	64.80
7	7.50	5.40	90.00	64.80
8	3.60	5.40	43.20	64.80
9	3.00	5.40	36.00	64.80
10	7.80	5.40	93.60	64.80
11	10.50	5.40	126.00	64.80
12	1.80	5.40	21.60	64.80
13	10.20	5.40	122.40	64.80
14	1.50	5.40	18.00	64.80
15	2.40	5.40	28.80	64.80
16	9.60	5.40	115.20	64.80
17	4.50	5.40	54.00	64.80
18	0.90	5.40	10.80	64.80
19	8.40	5.40	100.80	64.80
20	2.10	5.40	25.20	64.80
21	11.70	5.40	140.40	64.80
22	8.40	5.40	100.80	64.80
23	2.70	5.40	32.40	64.80
24	0.90	5.40	10.80	64.80
25	9.60	5.40	115.20	64.80
26	4.80	5.40	57.60	64.80
27	2.10	5.40	25.20	64.80
28	7.20	5.40	86.40	64.80
29	3.60	5.40	43.20	64.80
30	2.40	5.40	28.80	64.80

Total savings--\$238,645, based on enlisted force structure as of Sept. 30, 1978.

COMPARATIVE CLOTHING ALLOWANCE RATES FOR FY 1979
AIR FORCE—FEMALE

<u>Year of service</u>	<u>Monthly GAO</u>	<u>Current monthly allowance</u>	<u>Yearly GAO</u>	<u>Current yearly allowance</u>
1	\$ 0.00	\$3.60	\$ 0.00	\$21.60 (6 months)
2	2.10	3.60	25.20	43.20
3	2.70	3.60	32.40	43.20
4	6.90	5.10	82.80	61.20
5	5.10	5.10	61.20	61.20
6	4.20	5.10	50.40	61.20
7	6.00	5.10	72.00	61.20
8	4.20	5.10	50.40	61.20
9	3.90	5.10	46.80	61.20
10	6.60	5.10	79.20	61.20
11	5.40	5.10	64.80	61.20
12	2.40	5.10	28.80	61.20
13	9.90	5.10	118.80	61.20
14	2.10	5.10	25.20	61.20
15	3.00	5.10	36.00	61.20
16	8.70	5.10	104.40	61.20
17	6.00	5.10	72.00	61.20
18	1.20	5.10	14.40	61.20
19	6.90	5.10	82.80	61.20
20	2.70	5.10	32.40	61.20
21	7.50	5.10	90.00	61.20
22	7.50	5.10	90.00	61.20
23	3.00	5.10	36.00	61.20
24	1.50	5.10	18.00	61.20
25	9.30	5.10	111.60	61.20
26	5.70	5.10	68.40	61.20
27	2.70	5.10	32.40	61.20
28	6.00	5.10	72.00	61.20
29	4.50	5.10	54.00	61.20
30	3.00	5.10	36.00	61.20

Total savings—\$355,460, based on enlisted force structure as of Sept. 30, 1978.

COMPARATIVE CLOTHING ALLOWANCE RATES FOR FY 1979
MARINE CORPS—FEMALE

<u>Year of service</u>	<u>Monthly GAO</u>	<u>Current monthly allowance</u>	<u>Yearly GAO</u>	<u>Current yearly allowance</u>
1	\$ 0.00	\$6.30	\$ 0.00	\$ 37.80 (6 months)
2	2.40	6.30	28.80	75.60
3	4.50	6.30	54.00	75.60
4	12.00	9.30	144.00	111.60
5	12.30	9.30	147.60	111.60
6	2.10	9.30	25.20	111.60
7	13.50	9.30	162.00	111.60
8	4.50	9.30	54.00	111.60
9	10.20	9.30	122.40	111.60
10	11.40	9.30	136.80	111.60
11	13.20	9.30	158.40	111.60
12	1.80	9.30	21.60	111.60
13	21.00	9.30	252.00	111.60
14	2.40	9.30	28.80	111.60
15	5.10	9.30	61.20	111.60
16	12.00	9.30	144.00	111.60
17	12.60	9.30	151.20	111.60
18	0.90	9.30	10.80	111.60
19	14.40	9.30	172.80	111.60
20	3.00	9.30	36.00	111.60
21	18.00	9.30	216.00	111.60
22	12.00	9.30	144.00	111.60
23	6.00	9.30	72.00	111.60
24	0.90	9.30	10.80	111.60
25	20.70	9.30	248.40	111.60
26	4.50	9.30	54.00	111.60
27	4.50	9.30	54.00	111.60
28	10.80	9.30	129.60	111.60
29	11.70	9.30	140.40	111.60
30	2.70	9.30	32.40	111.60

Total savings—\$128,453, based on enlisted force structure as of Sept. 30, 1978.

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