

1 **“§ 138. Comptroller of the Department of Defense**

2 “(a) There is a Comptroller of the Department of De-
3 fense, appointed from civilian life.

4 “(b) The Comptroller of the Department of Defense
5 shall—

6 “(1) advise and assist the Secretary in performing
7 such budgetary and fiscal functions and duties, and in
8 exercising such budgetary and fiscal powers, as are
9 needed to carry out the powers of the Secretary;

10 “(2) supervise and direct the preparation of
11 budget estimates of the Department of Defense;

12 “(3) establish and supervise the execution of prin-
13 ciples, policies, and procedures to be followed in con-
14 nection with organizational and administrative matters
15 relating to—

16 “(A) the preparation and execution of
17 budgets;

18 “(B) fiscal, cost, operating, and capital prop-
19 erty accounting;

20 “(C) progress and statistical reporting; and

21 “(D) internal audit;

22 “(4) establish and supervise the execution of poli-
23 cies and procedures relating to the expenditure and
24 collection of funds administered by the Department of
25 Defense; and