

sion of command, control, communications, and intelligence affairs of the Department of Defense.

[(6) One of the Assistant Secretaries shall be the Comptroller of the Department of Defense and shall, subject to the authority, direction, and control of the Secretary—

[(A) advise and assist the Secretary in performing such budgetary and fiscal functions and duties, and in exercising such budgetary and fiscal powers, as are needed to carry out the powers of the Secretary;

[(B) supervise and direct the preparation of budget estimates of the Department of Defense;

[(C) establish and supervise the execution of principles, policies, and procedures to be followed in connection with organizational and administrative matters relating to—

[(i) the preparation and execution of budgets;

[(ii) fiscal, cost, operating, and capital property accounting;

[(iii) progress and statistical reporting; and

[(iv) internal audit;

[(D) establish and supervise the execution of policies and procedures relating to the expenditure and collection of funds administered by the Department of Defense; and

[(E) establish uniform terminologies, classifications, and procedures concerning matters covered by clauses (A) through (D).]

(c) Except as otherwise specifically provided by law, an Assistant Secretary may not issue an order to a military department unless—

(1) the Secretary of Defense has specifically delegated that authority to [him] *the Assistant Secretary* in writing; and

(2) the order is issued through the Secretary of the military department concerned [, or his designee].

[(d) In carrying out subsection (c) and sections 3010, 3012(b) (last two sentences), 5011 (first two sentences), 5031(a) (the last two sentences), 8010, and 8012(b) (last two sentences) of this title, the Secretary of each military department, his civilian assistants, and members of the armed forces under the jurisdiction of his department shall cooperate fully with personnel of the Office of the Secretary of Defense to achieve efficient administration of the Department of Defense and to carry out effectively the authority, direction, and control of the Secretary of Defense.]

[(e)] (d) The Assistant Secretaries take precedence in the Department of Defense after the Secretary of Defense, the Deputy Secretary of Defense, the Secretaries of the military departments, and the Under Secretaries of Defense. *The order of precedence among the Assistant Secretaries shall be the order prescribed by the Secretary of Defense.*

§ 138. Comptroller of the Department of Defense

(a) *There is a Comptroller of the Department of Defense, appointed from civilian life.*

(b) *The Comptroller of the Department of Defense shall—*

(1) *advise and assist the Secretary in performing such budgetary and fiscal functions and duties, and in exercising such*