

- (3) by striking out paragraph (6).
- (b) **PRECEDENCE.**—Subsection (e) of such section is amended—
- (1) by striking out “and the Under Secretaries of Defense” and inserting in lieu thereof “the Under Secretaries of Defense, and the Director of Defense Research and Engineering”; and
  - (2) by adding at the end the following new sentence: “The Assistant Secretaries take precedence among themselves in the order prescribed by the Secretary of Defense.”.
- (c) **CONFORMING AMENDMENTS.**—Such section is further amended—
- (1) in subsection (c)—
    - (A) by striking out “him” in paragraph (1) and inserting in lieu thereof “the Assistant Secretary”; and
    - (B) by striking out “, or his designee” in paragraph (2);
  - (2) by striking out subsection (d); and
  - (3) by redesignating subsection (e) (as amended by subsection (b) of this section) as subsection (d).

#### SEC. 107. COMPTROLLER OF THE DEPARTMENT OF DEFENSE

Chapter 4 is further amended by inserting after section 136 the following new section:

10 USC 137.

##### “§ 137. Comptroller

“(a) There is a Comptroller of the Department of Defense, appointed from civilian life by the President, by and with the advice and consent of the Senate.

“(b) The Comptroller shall perform such duties and exercise such powers as the Secretary of Defense may prescribe.

“(c) The Comptroller shall advise and assist the Secretary of Defense—

“(1) 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;

“(2) in supervising and directing the preparation of budget estimates of the Department of Defense;

“(3) in establishing and supervising the execution of principles, policies, and procedures to be followed in connection with organizational and administrative matters relating to—

“(A) the preparation and execution of budgets;

“(B) fiscal, cost, operating, and capital property accounting; and

“(C) progress and statistical reporting;

“(4) in establishing and supervising the execution of policies and procedures relating to the expenditure and collection of funds administered by the Department of Defense; and

“(5) in establishing uniform terminologies, classifications, and procedures concerning matters covered by clauses (1) through (4).”.

#### SEC. 108. INSPECTOR GENERAL OF THE DEPARTMENT OF DEFENSE

Chapter 4 is further amended by inserting after section 139 (as redesignated by section 101(a)) the following new section:

##### “§ 140. Inspector General

“(a) There is an Inspector General of the Department of Defense, who is appointed as provided in section 3 of the Inspector General Act of 1978 (Public Law 95-452; 5 U.S.C. App. 3).