



Department of Defense

DIRECTIVE

NUMBER 5118.07
August 18, 2010

DA&M

SUBJECT: Principal Deputy Under Secretary of Defense (Comptroller) (PDUSD(C))

References: (a) Sections 113, 135, and 137a of title 10, United States Code
(b) DoD Directive 5118.03, "Under Secretary of Defense (Comptroller) (USD(C))/Chief Financial Officer (CFO), Department of Defense" January 6, 1997

1. **PURPOSE.** This Directive implements section 137a of Reference (a) and assigns responsibilities, functions, relationships, and authorities to the PDUSD(C), pursuant to the authorities vested in the Secretary of Defense by Reference (a).

2. **APPLICABILITY.** This Directive applies to OSD, the Military Departments, the Office of the Chairman of the Joint Chiefs of Staff and the Joint Staff, the Combatant Commands, the Office of the Inspector General of the Department of Defense, the Defense Agencies, the DoD Field Activities, and all other organizational entities within the Department of Defense (hereafter referred to collectively as the "DoD Components").

3. **RESPONSIBILITIES, FUNCTIONS, RELATIONSHIPS, AND AUTHORITIES.** The PDUSD(C), as the principal assistant to and under the authority, direction, and control of the Under Secretary of Defense (Comptroller) (USD(C))/Chief Financial Officer (CFO), Department of Defense, shall:
 - a. Pursuant to sections 135 and 137a of Reference (a), exercise full power and authority to act for the USD(C)/CFO and exercise the powers of the USD(C)/CFO on any and all matters for which the USD(C)/CFO is authorized to act pursuant to Reference (a), except in those areas where delegation of the USD(C)/CFO authority is otherwise restricted by higher authority or prohibited by law. This all-inclusive authority may not be further delegated in toto; however, the PDUSD(C) is authorized to make specific written redelegations, where authorized and as required.

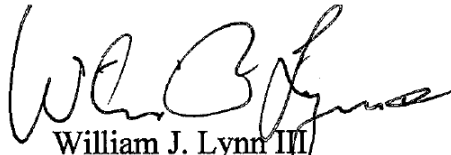
 - b. Act for, and exercise the powers of the USD(C)/CFO, when the USD(C)/CFO is absent or disabled.

c. Assist the USD(C)/CFO in carrying out the responsibilities, fulfilling functions, managing relationships, and exercising authorities as provided for in law and Reference (b).

d. Advise and assist the USD(C)/CFO with all responsibilities in providing staff advice and assistance to the Secretary of Defense, including but not limited to budgetary and fiscal matters.

4. RELEASABILITY. UNLIMITED. This Directive is approved for public release and is available on the Internet from the DoD Issuances Website at <http://www.dtic.mil/whs/directives>.

5. EFFECTIVE DATE. This Directive is effective immediately.



William J. Lynn III
Deputy Secretary of Defense