

“(8) cultivating, developing, retaining, and disseminating—

“(A) lessons learned for integrating civilian protection into operational planning and identifying the proximate cause or causes of civilian casualties; and

“(B) practices developed to prevent, mitigate, or respond to such casualties; [and]

“(9) such other matters with respect to civilian casualties resulting from United States military operations as the designated senior civilian official considers appropriate.

“(c) **COORDINATION.**—The senior civilian official designated under subsection (a) shall develop and implement steps to increase coordination with the relevant Chiefs of Mission and other appropriate positions in the Department of State with respect to the policies required pursuant to subsection (a) and other matters or assistance related to civilian harm, resulting from military operations.

“(d) **REPORT.**—Not later than 180 days after the date of the enactment of this Act [Aug. 18, 2018], the senior civilian official designated under subsection (a) shall submit to the congressional defense committees [Committees on Armed Services and Appropriations of the Senate and the House of Representatives] a report that describes—

“(1) the policy developed by the senior civilian official under that subsection; and

“(2) the efforts of the Department to implement such policy.

“(e) **BRIEFING.**—Not later than 180 days after the date of the enactment of this subsection [Dec. 20, 2019], the senior civilian official designated under subsection (a) shall provide to the congressional defense committees a briefing on—

“(1) the updates made to the policy developed by the senior civilian official pursuant to this section; and

“(2) the efforts of the Department to implement such updates.”

**[§ 134a. Repealed. Pub. L. 111-383, div. A, title IX, § 901(b)(1), Jan. 7, 2011, 124 Stat. 4317]**

Section, added Pub. L. 102-190, div. A, title IX, § 901(a)(1), Dec. 5, 1991, 105 Stat. 1450; amended Pub. L. 104-106, div. A, title IX, § 903(c)(2), Feb. 10, 1996, 110 Stat. 402; Pub. L. 104-201, div. A, title IX, § 901, Sept. 23, 1996, 110 Stat. 2617; Pub. L. 111-84, div. A, title IX, § 906(c)(1)(B), (2)(B), Oct. 28, 2009, 123 Stat. 2427, established the position of Principal Deputy Under Secretary of Defense for Policy.

**PRIOR PROVISIONS**

A prior section 134a was renumbered section 133 of this title.

**EFFECTIVE DATE OF REPEAL**

Repeal effective Jan. 1, 2011, see section 901(p) of Pub. L. 111-383, set out as an Effective Date of 2011 Amendment note under section 131 of this title.

**[§ 134b. Repealed. Pub. L. 111-84, div. A, title IX, § 905(a)(1), Oct. 28, 2009, 123 Stat. 2425]**

Section, added Pub. L. 105-261, div. A, title XV, § 1521(b)(1), Oct. 17, 1998, 112 Stat. 2178, related to the Deputy Under Secretary of Defense for Technology Security Policy.

**§ 135. Under Secretary of Defense (Comptroller)**

(a)(1) There is an Under Secretary of Defense (Comptroller), appointed from civilian life by the President, by and with the advice and consent of the Senate. A person may not be appointed as Under Secretary within seven years after relief from active duty as a commissioned

officer of a regular component of the armed forces.

(2) The Under Secretary of Defense (Comptroller) shall be appointed from among persons who have significant budget, financial management, or audit experience in complex organizations.

(b) The Under Secretary of Defense (Comptroller) is the agency Chief Financial Officer of the Department of Defense for the purposes of chapter 9 of title 31. The Under Secretary of Defense (Comptroller) shall perform the duties assigned to the Under Secretary in section 2222 of this title and such additional duties and exercise such powers as the Secretary of Defense may prescribe.

(c) The Under Secretary of Defense (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 paragraphs (1) through (4).

(d) In addition to any duties under subsection (c), the Under Secretary of Defense (Comptroller) shall, subject to the authority, direction, and control of the Secretary of Defense, do the following:

(1) Provide guidance and instruction on annual performance plans and evaluations to the following:

(A) The Assistant Secretaries of the military departments for financial management.

(B) Any other official of an agency, organization, or element of the Department of Defense with responsibility for financial management.

(2) Give directions to the military departments, Defense Agencies, and other organizations and elements of the Department of Defense regarding their financial statements and the audit and audit readiness of such financial statements.

(e) The Under Secretary of Defense (Comptroller) takes precedence in the Department of Defense after the Under Secretary of Defense for Policy.

(f) The Under Secretary of Defense (Comptroller) shall ensure that each of the congressional defense committees is informed, in a timely manner, regarding all matters relating to the