



## DoD INSTRUCTION 1025.10

### CHIEF FINANCIAL OFFICER (CFO) ACADEMY

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<b>Originating Component:</b>	Office of the Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD
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<b>Approved by:</b>	David L. Norquist, Under Secretary of Defense (Comptroller)/Chief Financial Officer, Department of Defense

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**Purpose:** This issuance:

- In accordance with the authority in DoD Directives 5118.03, 5100.01, 5124.02, and Volume 410 of DoD Instruction (DoDI) 1400.25, establishes policy for the CFO Academy and outlines its purposes and goals as implemented through the Chairman of the Joint Chiefs of Staff Instruction (CJCSI) 1801.01 Series.
- Authorizes the composition of the CFO Academy Advisory Board.

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## **SECTION 1: GENERAL ISSUANCE INFORMATION**

### **1.1. APPLICABILITY.** This issuance:

a. 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 DoD (referred to collectively in this issuance as the “DoD Components”).

b. Applies only to professional military education and training, or civilian institution degree programs specifically concerned with resource allocation and management functions provided by the CFO Academy.

### **1.2. POLICY.**

a. The Department of Defense will operate and maintain a CFO Academy within the National Defense University’s (NDU) College of Information and Cyberspace (CIC) to foster financial management excellence.

b. The CFO Academy provides degree programs specifically concerned with resource management allocation functions.

c. Nothing in this issuance restricts the Chairman of the Joint Chiefs of Staff or NDU President in exercising their authority, direction, and control over NDU.

## SECTION 2: RESPONSIBILITIES

### **2.1. UNDER SECRETARY OF DEFENSE (COMPTROLLER)/CHIEF FINANCIAL OFFICER, DEPARTMENT OF DEFENSE (USD(C)/CFO).** The USD(C)/CFO:

a. Monitors the CFO Academy, advocates for its resources, and advises the NDU President regarding its curriculum and other activities.

b. Chairs the CFO Academy Advisory Board (CFOA AB).

c. Solicits members of the CFOA AB to provide nominations for two visiting chairs: one from DoD and one from either the Office of Management and Budget (OMB) or other federal agencies as coordinated with the OMB, on a continuous basis. The visiting chair assignment may qualify as a senior level financial management developmental assignment experience in accordance with the DoD Financial Management Certification Program, in accordance with DoDI 1300.26.

d. Provides assistance and collaboration to the CFOA AB for research and analysis.

e. Invites OMB to participate on the CFOA AB and in the curriculum review.

**2.2. UNDER SECRETARY OF DEFENSE FOR PERSONNEL AND READINESS.** As it relates to the CFO Academy and workforce professional development, in accordance with DoD Directive 5124.02 and in addition to the responsibilities in Paragraph 2.3., the Under Secretary of Defense for Personnel and Readiness supports the USD(C)/CFO with advice, assistance, and collaboration on resource management education to ensure compliance with applicable manpower personnel management statutes, regulations, and instruction polices.

### **2.3. OSD AND DOD COMPONENT HEADS.** The OSD and DoD Component heads:

a. Nominate students to attend the CFO Academy.

b. Nominate candidates for the DoD visiting chair.

c. Participate in the curriculum review process when requested (the DoD Inspector General is not required to comply with this responsibility).

**2.4. SECRETARY OF THE ARMY.** In addition to the responsibilities in Paragraph 2.3., and in accordance with the CJCSI 1801.01 Series, the Secretary of the Army provides base operations and facility support to the CFO Academy on Fort McNair, Washington D.C. through Joint Base Myer-Henderson Hall and logistic support through the Logistic Readiness Center.

**2.5. CHAIRMAN OF THE JOINT CHIEFS OF STAFF.** The Chairman of the Joint Chiefs of Staff exercises authority, direction, and control over the CIC. In addition to the responsibilities in Paragraph 2.2., and as implemented in the CJCSI 1800.01 and 1801.01 series, the Chairman of the Joint Chiefs of Staff provides support for NDU students and manpower as required within available resources and while considering other Joint Staff priorities.

**2.6. PRESIDENT, NDU.** Under the authority, direction, and control of Chairman of the Joint Chiefs of Staff, the President, NDU (or designated representative):

- a. Serves on and coordinates meetings of the CFOA AB.
- b. Is responsible for planning and resourcing of the CFO Academy, in accordance with CJCSI 1801.01 Series.
- c. Includes the CFO Academy in the annual NDU CIC budget and financial plan for finances and expenses incident to the operation of the CFO Academy, except for:
  - (1) The pay, allowances, and permanent-change-of-station travel expenses of military or civilian personnel detailed to assist in the management and operation of the CFO Academy, including instructors. These expenses are paid for by the DoD Components to which the personnel are assigned.
  - (2) The pay, allowances, and temporary duty travel and per diem costs of military and DoD civilian personnel attending the CFO Academy as students, which are paid for by the sponsoring or parent organization.
  - (3) Courses for non-DoD personnel, which will be provided under resource constraints on a reimbursable basis. Tuition fees will be assessed for other federal agencies, in accordance with DoDI 4000.19. For courses for non-federal organizations provided pursuant to applicable law and regulation, tuition fees will be assessed in accordance with Chapter 4 of Volume 11A of DoD 7000.14-R. Student costs such as travel, per diem, and subsistence are paid for by the sponsoring organization or parent organization.
  - (4) The pay and allowances, including housing allowance, for the visiting chairs. These expenses will be paid for by the parent agency of the visiting chair.
  - (5) Facilities and their maintenance, which is the responsibility of the Secretary of the Army, in accordance with Paragraph 2.4.
- d. Provides administrative and logistical support to the CFO Academy.
- e. Facilitates coordination with DoD financial management components.
- f. Validates final selection for visiting chairs and concurs with the appointment and duration of their assignments.

g. Provides orientation, training, and administrative support to visiting chairs to ensure assignments are a developmental experience.

h. Ensures applicant and student records are collected, protected, and maintained in accordance with DoD Directive 5400.11 and DoD 5400.11-R.

## SECTION 3: CFO ACADEMY

**3.1. CFO ACADEMY PURPOSE.** The CFO Academy provides integrated, professional education to selected military and civilian personnel involved in resource allocation and management functions subject to Volume 410 of DoDI 1400.25. The CFO Academy:

a. Conducts accredited graduate level education in the leadership of resource management that enables DoD's efficient and effective use of financial and other resources that supports DoD's mission under the CIC, in accordance with NDU Regulation 5100.01. The CFO Academy achieves this by educating military and civilian personnel in DoD's financial management competencies in support of the DoD Financial Management Certification Program, in accordance with DoDI 1300.26.

b. Provides such courses for foreign countries, international agencies and non-federal organizations as may be requested in accordance with applicable laws and regulations, and as may be justified on the basis of benefit to the U.S. Government, subject to the approval of the Under Secretary of Defense for Policy.

c. Develops understanding and improves competence in analysis and decision-making techniques, as they apply to the allocation and use of resources.

d. Develops knowledge and understanding of the concepts, applications, and techniques of systems for managing defense resources.

**3.2. CFO ACADEMY STRUCTURE.** The CFO Academy is made up of:

a. Faculty with the proper minimum qualifications and other subordinate positions and elements as established by the Chancellor of the CIC, within authorized resources.

b. Civilian students selected from DoD Components and federal agencies.

c. Military students selected and nominated by their respective service.

d. International students selected and nominated by their respective nations.

e. A visiting chair, from either the OMB or other federal agencies as coordinated with the OMB and by the Office of the USD(C)/CFO, and designated by the Chancellor of the CIC.

f. A visiting chair, provided by DoD, coordinated by the Office of USD(C)/CFO, and designated by the Chancellor of the CIC.

**3.3. CFOA AB.** The CFO Academy is supported by the CFOA AB, which is established pursuant to DoD Instruction 5105.18

**a. CFOA AB Composition.** This board contains these officials or their designated representative(s):

- (1) USD(C)/CFO, who serves as the Chair of the CFOA AB.
- (2) Under Secretary of Defense Personnel for Personnel and Readiness.
- (3) Chancellor of the CIC.
- (4) Joint Staff Comptroller.
- (5) Assistant Secretary of the Army, Financial Management and Comptroller.
- (6) Assistant Secretary of the Navy, Financial Management and Comptroller.
- (7) Assistant Secretary of the Air Force for Financial Management
- (8) Director, Defense Finance and Accounting Service.
- (9) Director, Defense Contract Audit Agency.
- (10) Deputy Comptroller, OMB.
- (11) Financial Management OSD Functional Community Manager, serving as CFOA AB Secretary.

**b. CFOA AB Actions.** The CFOA AB:

- (1) Provides curricula, research, and consultation guidance for the operation of the CFO Academy.
- (2) Oversees annual review of the CFO Academy curricular content.
- (3) Provides stakeholder perspective on course priorities and required student throughput demographics.
- (4) Convenes twice per year with representatives from its respective member organizations.



## GLOSSARY

### ACRONYMS.

CFO	Chief Financial Officer
CFOA AB	Chief Financial Officer Academy Advisory Board
CIC	College of Information and Cyberspace
CJCSI	Chairman of the Joint Chiefs of Staff instruction
DoDI	DoD instruction
NDU	National Defense University
OMB	Office of Management and Budget
USD(C)/CFO	Under Secretary of Defense (Comptroller)/Chief Financial Officer, Department of Defense

## **REFERENCES**

- Chairman of the Joint Chiefs of Staff Instruction 1800.01 Series, “Officer Professional Military Education Policy.”
- Chairman of the Joint Chiefs of Staff Instruction 1801.01 Series, “National Defense University Policy.”
- DoD 5400.11-R, “Department of Defense Privacy Program,” May 14, 2007
- DoD 7000.14-R, Volume 11A, “Department of Defense Financial Management Regulation: Reimbursable Operations, Policy and Procedures,” November 2014, as amended
- DoD Directive 5100.01, “Functions of the Department of Defense and Its Major Components,” December 21, 2010
- DoD Directive 5118.03, “Under Secretary of Defense (Comptroller)/Chief Financial Officer, Department of Defense (USD(C)/CFO),” April 20, 2012
- DoD Directive 5124.02, “Under Secretary of Defense for Personnel and Readiness (USD(P&R)),” June 23, 2008
- DoD Directive 5400.11, “DoD Privacy Program,” October 29, 2014
- DoD Instruction 1300.26, “Operation of the DoD Financial Management Certification Program,” January 31, 2017, as amended
- DoD Instruction 1400.25, Volume 410, “DoD Civilian Personnel Management System: Training, Education, and Professional Development,” September 25, 2013
- DoD Instruction 4000.19, “Support Agreements,” April 25, 2013, as amended
- DoD Instruction 5105.18, “DoD Intergovernmental and Intragovernmental Committee Management Program”, July 10, 2009, as amended
- National Defense University Regulation 5100.01, “National Defense University Organization and Functions,” July 14, 2017