





Purpose of Smart Pack



The purpose of this document is to provide Officers who have been assigned the Financial Management Officer Military Occupational Specialty (MOS) of 3404 with a basic understanding of the roles and responsibilities of their appointed occupation. The 3404 MOS is a technical field that requires advanced level problem solving skills, critical thinking, and a broad understanding of Marine Corps operations and business processes. There are two functional areas within the Financial Management MOS; Disbursing and Comptroller. Financial Management Officers will work in either the Disbursing or Comptroller Field at various points throughout their career.



What is a 3404?



Official MOS Manual Definition

- Financial Management Officers formulate and supervise the execution of policies and procedures pertaining to the financial management of appropriated funds in the operating forces and the shore establishment. The functional areas of assignment are: budget formulation and execution, finance, and resource evaluation and analysis.
 - (Comptroller) Budget formulation and execution duties include supervising the operations of a budget office or section; providing guidance for formulation of budgets; compiling budget estimates; and reviewing and monitoring budget performance and execution.
 - (Disbursing) Finance duties include supervising the operations of a finance office or section within a finance office; providing guidance procedures; ascertaining the validity of disbursements and the collection of public funds; and supervising and directing the legal expenditure of public funds.
 - (Comptroller) Resource evaluation and analysis functions may include the evaluation and analysis of resource management issues and problems; work station inspections; and external audits liaison.

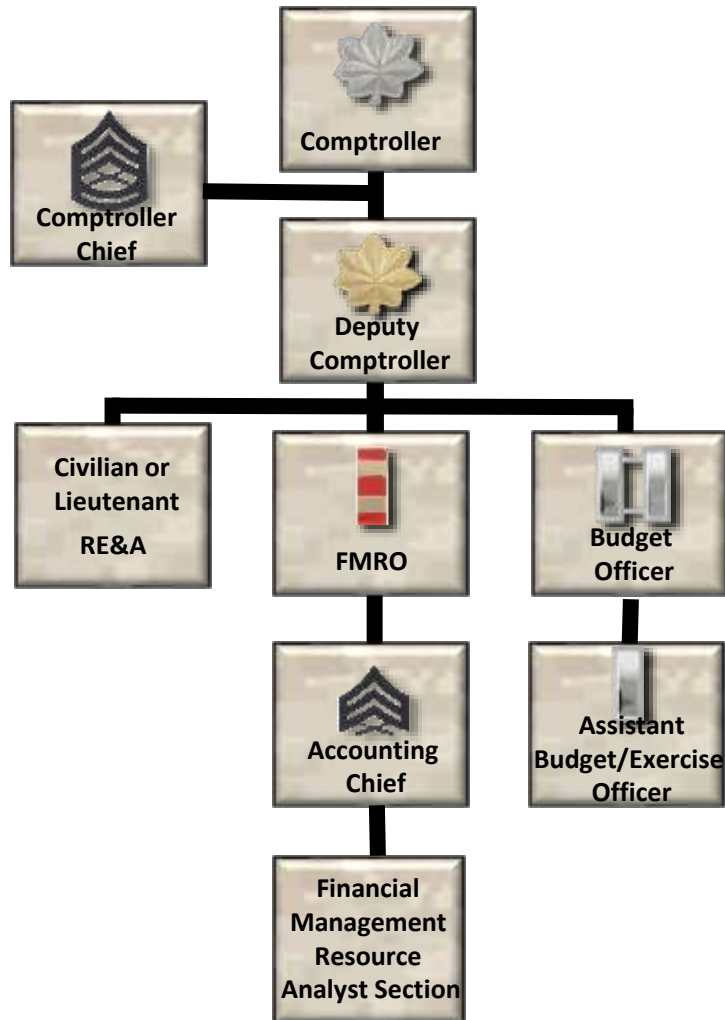


What is a Comptroller Office?



A Comptroller office maintains financial resources required to equip, train, deploy and maintain combat ready MAGTFs/forces in order to meet Combatant Commander requirements across the full range of military operations. Additionally, the Comptroller office maintains sound financial systems, processes, and internal controls to ensure efficient, effective, and legal expenditure of financial resources and accurately account for funds.

Comptroller Office Structure





What can I expect at work as a Comptroller?



As a 2ndLt:

- Daily work will consist of authorizing resources to subordinate commands, analyzing financial execution data, identifying deviations, conducting root cause and trend analysis, and leading the budget formulation process.

As a 1stLt and Captain:

- Daily work will consist of forecasting fiscal requirements for future years, assembling Resource Working Groups (RWG) for critical events, ensuring fiscal resources support the Command's overall mission, and applying the tenants of appropriations law to the decision making process.



Comptroller Duty Assignments



West Coast:

- Camp Pendleton
- Miramar
- Bridgeport
- San Diego

East Coast:

- Camp Lejeune
- Cherry Point
- Quantico
- Pentagon
- Parris Island/
Beaufort
- Tampa
- Miami
- Norfolk

Overseas:

- Okinawa
- Iwakuni
- Germany
- Hawaii
- Korea



What is a Disbursing Office?

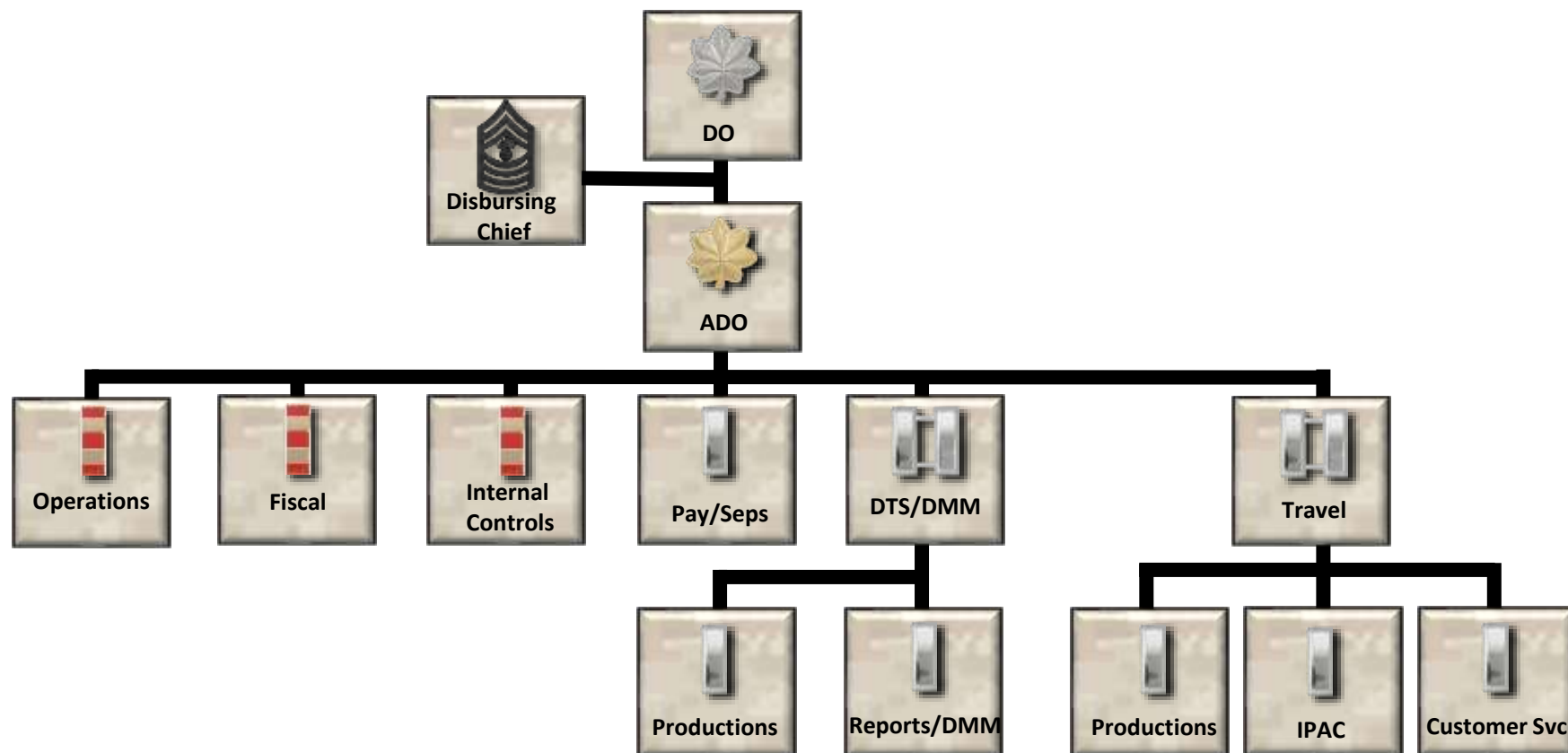


A Disbursing Office processes travel, pay, and vendor pay vouchers in garrison and during deployed operations.

- Travel vouchers include accession pipeline, permanent change of station, and temporary duty vouchers.
- Pay vouchers include military pay and adjustments, separations pay, and allotments.
- Vendor payments include processing payments for base services and for cash payments made by deployed disbursers and units.



Disbursing Office Structure





What can I expect at work as a Disburser?



2ndLt:

- Daily work will consist of on-the-job training, certifying documents for payment, attending section coordination meetings, addressing customer service calls and emails, scheduling training, and personnel management. You will be responsible for 10-20 Marines.

1stLt and Captain:

- Daily work will consist of certifying documents for payment, personnel management, coordination with other sections to conduct training and inspections, and compiling data from the section for various reports. You will be responsible for 20-40 Marines.



DO/FO Assignments



West Coast:

- Camp Pendleton
- San Diego

East Coast:

- Camp Lejeune
- Quantico
- Parris Island

Overseas:

- Okinawa
- Hawaii



Deployment Opportunities



Whenever and wherever a MAGTF deploys, Comptroller and Disbursing skillsets are required to support the mission. Current 3404 deployment opportunities are:

- Special Purpose MAGTF
- Marine Expeditionary Units
- Supporting units in Afghanistan
- Supporting units in Iraq/Syria
- Korea
- Other Individual Augment (IA) billets, e.g. advisor billets in Pakistan or Kuwait.



Common Acronyms



- **SABRS:** Standard Accounting Budgeting and Reporting System
- **SMARTS:** SABRS Management Analysis Retrieval Tool System
- **MSC:** Major Subordinate Command
- **REA:** Research, Evaluation, and Analysis
- **FMRO:** Financial Management Resource Office (or Officer)
- **FMRA:** Financial Management Resource Analyst
- **RFA:** Resources, Finance, Accounting (Headquarters Marine Corps accounting office)
- **DTS:** Defense Travel System
- **GCSS - MC:** Global Combat Support System – Marine Corps



What Resources are Available Now?

OPEN SOURCE



- Financial Management School webpage
<https://www.trngcmd.marines.mil/Units/South-Atlantic/MCCSSS/MCCSSS-Schools/Financial-Management/>
- Marine Corps Combat Service Support Schools (MCCSSS) webpage
<https://www.trngcmd.marines.mil/Units/South-Atlantic/MCCSSS/>
- MCCSSS Facebook page
<http://www.facebook.com/MCCSSS/>
- Marine Corps Financial Management Standard Operating Procedures
https://www.marines.mil/Portals/59/MCO_7300.21B_FINAL_SIGNED.pdf
- Department of Defense Financial Management Regulations (DoDFMR)
<https://comptroller.defense.gov/fmr/>
- Joint Travel Regulations (JTR)
<https://www.defensetravel.dod.mil/site/travelreg.cfm>
- Department of Defense, Financial Management Certification website
<https://fmonline.ousdc.osd.mil/default.aspx>