

Financial Management Resource Analyst 3451

Purpose of Smart Pack

The purpose of this document is to provide Marines who have been assigned the Financial Management Resource Analyst (FMRA) Military Occupational Specialty (MOS) of 3451 with a basic understanding of the roles and responsibilities of their appointed occupation. The 3451 MOS is a technical field that requires advanced level problem solving skills, critical thinking, and a broad understanding of Marine Corps operations & business processes. The occupation is cross functional with all other MOS's and requires access to many systems, continuous additional training, and a firm understanding of laws, regulations, and various policies that are critical for mission success.

What is a 3451?

Official MOS Manual Definition

Financial Management Resource Analysts (FMRA) perform accounting, budgeting, and all other financial management relevant duties for appropriated funds supporting the operating forces and supporting establishments. FMRA duties include the maintenance, monitoring, reconciliation, and preparation of official accounting records; general ledger control; related cost accounting; financial systems analysis and any oversight duties typically performed by related cost accounting organizations. FMRAs also perform duties specifically pertaining to the compilation of financial data and estimates for budget formulation; analysis of variances between the budget plan and actual budget execution and any related budget analysis and oversight duties typically performed by budget organizations. Additional financial management duties may encompass a broad scope of related duties, to include; recording financial data to support budget execution and program analysis, preparation of financial progress reports and statistics, and any other related financial management duties supporting command analysis and review functions to identify instances of fraud, waste, and abuse of resources. All of the aforementioned duties require a fundamental understanding of all financial management related system interfaces and associated computer applications.

What is a 3451? (In English)

Financial Management Resource Analysts (FMRA) support the Marine Corps through management of the funds the individual units are authorized to spend. Typically residing within a Comptrollers office, FMRA duties include the maintenance, monitoring, reconciliation, and preparation of financial records. Additionally FMRAs conduct forensic accounting through causative research, root cause and trend analysis of financial reports and records. Additional duties may include providing data for budget formulation and analysis to identify fraud, waste, and abuse of government funds.

What is a Comptroller Office?

A Comptrollers 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 MOS

- 3451: Financial Management Resource Analyst. (Pvt MGySgt) Perform mainly accounting functions within a Comptroller Section with a focus on problem resolution pertaining to individual accounting records.
- 3408: Financial Management Resource Officer. (WO CWO5) Formulates and supervises the execution of policies and accounting procedures, with a focus on managerial accounting, business process improvements, and internal controls.
- 3404: Financial Management Officer. (2ndLt Col) Formulates and supervises the execution of policies and procedures pertaining to all aspects of financial management with a focus on budget formulation and execution.



FMRO

Accounting

Chief

Officer

Exercise

Officer

Fiscal

Analyst

Fiscal Analyst **Fiscal**

Analyst

Fiscal

Analyst

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Fiscal

Analyst

REA Officer

Fiscal

Analyst

Fiscal

Analyst

Fiscal

Analyst

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Analyst

Fiscal

Analyst

What can I expect at work?



Pvt, PFC, & LCpl:

 Daily work will consist of analyzing financial execution data, correcting anomalies, conducting root cause and trend analysis, and learning how to effectively lead Marines through the mentorship program.

Cpl & Sgt:

 Daily work will consist of conducting periodic reviews of multiple subordinate unit accounts, training fund managers, and coordinating the efforts of junior Marines through high quality leadership.

Duty Assignments

West Coast:

- Camp
 Pendleton
- Miramar
- Bridgeport
- San Diego

East Coast:

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

Overseas:

- Okinawa
- Iwakuni
- Germany
- Hawaii
- Korea

Deployment Opportunities

ROTTO:

Whenever and wherever a MAGTF deploys, 3451 skillsets are required to support the mission. Current 3451 deployment opportunities are:

- Special Purpose Marine Air Ground Task Force (SPMAGTF)
- Marine Expeditionary Units
- Supporting unit in Afghanistan
- Supporting unit in Iraq/Syria
- Various exercises in Europe, Asia, Africa, South America as well as throughout the United States
- Individual Augment (non-financial management roles) to deployed operational units

Common Acronyms



- SABRS: Standard Accounting Budgeting and Reporting System
- SMARTS: SABRS Management Analysis Retrieval Tool System
- MSC: Major Supporting Command
- **REA:** Resource, 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?

- Financial Management School webpage
 <u>https://www.trngcmd.marines.mil/Units/South-Atlantic/MCCSSS/MCCSSS-Schools/Financial-Management/</u>
- Marine Corps Combat Service Support Schools (MCCSSS) webpage https://www.trngcmd.marines.mil/Units/South-Atlantic/MCCSSS/
- MCCSSS Facebook page
 <u>http://www.facebook.com/MCCSSS/</u>
- 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)
 <u>https://comptroller.defense.gov/fmr/</u>
- Department of Defense, Financial Management Certification website
 <u>https://fmonline.ousdc.osd.mil/default.aspx</u>