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MEMORANDUM

To: Chief Fiscal Officers and GAAP Liaisons
From: Pauline Lieu, Chief Financial Reporting Officer
Date: December 22, 2025
Subject: Fiscal Year 2026 Mid-Year Capital Asset Inventory Review

Office of the Comptroller Fiscal Year Memo #FY2026-09

Executive Summary

This memo serves as notice that the mid-year GAAP Capital Asset Inventory Review will begin in January 2026. Several MMARS reports can be accessed through **MobiusView** to assist with this effort. **Every department, except the Institutions of Higher Education, must return a form confirming the review is complete.** The Capital Spending Review, for applicable departments, will be sent out by the beginning of February 2026.

Capital Asset Inventory Review

Our office has established the inventory controls and reporting guidelines for capital assets and instituted a mid-year and an annual capital asset inventory review. Capital assets are defined as GAAP and non-GAAP capital assets – please see the Comptroller’s [Capital Assets: Acquisition, Impairment, and Accounting Policy](#) for details. **Although the primary focus of this review is GAAP capital assets, departments should also review any non-GAAP assets under their ownership.**

Monthly capital asset inventory reports are available on **MobiusView** and are defined as:

Report	Description
NGA155SD	Departmental Current GAAP (Non-Memo) and Non-GAAP (Memo) Assets Summary
NGA155SG	Current Active GAAP (Non-Memo) Capital Asset Inventory by Department, Unit, and Asset Type - <i>Key report for completion of your inventory review</i>
NGA155SN	Current Active Non-GAAP (Memo) Asset Inventory by Department, Unit, and Asset Type
NGA156SD	Disposed GAAP and Non-GAAP Capital Asset Inventory by Department, Unit, and Asset Type
NGA156SS	Departmental Disposed GAAP (Non-Memo) and Non-GAAP (Memo) Asset Summary

Review of the GAAP capital assets can be completed by utilizing the capital asset inventory report **NGA155SG found on MobiusView:**

<https://mobiusview.prod2.tss.mass.gov:8443/mobius/MVLogin.html>. This report reflects departmental GAAP capital asset inventory as of **December 31, 2025 and will be available the first week of January 2026.**

To assist departments in reconciling their capital assets **MobiusView** report, the Commonwealth Information Warehouse contains the following view: `dbo_m_fa_fixed_assets_history`. This view is updated monthly in accordance with the MMARS source table and will mirror **MobiusView** capital assets reports NGA 155* and NGA 156*. The Commonwealth Information Warehouse standard security applies to this view.

Please review and reconcile the report with your inventory for any capital asset additions, disposals, or transfers your department has processed and answer the following review questions:

1. **Asset Additions:** Does the current NGA155SG report represent all GAAP capital assets acquired or constructed by your department year to date? If not, please provide details.
2. **Asset Deletions:** Does the current NGA155SG report reflect disposals made prior to 12/31/2025? If not, please provide details.
3. **Asset Transfer:** Was a capital asset transferred from your department to another department during the fiscal year reflected on the NGA155SG report?
4. **Asset Not in Service:** Are there any assets listed on the current NGA155SG report that are no longer in service? If so, please provide details.

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Please complete the confirmation form linked at the bottom of this memo and include any variances identified in the review. The file should be saved as **Mid-Year Inventory_(your dept alpha code).pdf**. **For example: Mid- Year Inventory_CTR.pdf**.

The completed form should be sent to Christine Bender at christine.bender@mass.gov **no later than Friday, February 13, 2026**.

Capital Spending Review

By the beginning of February 2026, the mid-year Capital Spending Reviews will be sent to departments that have spent capital funds during FY2026. **The Capital Spending Review complements this Capital Asset Inventory Review**. The purpose of the spending review is to help departments ensure that capital spending which relates to capital assets has been properly captured in the MMARS capital asset system.

For further assistance, please contact Christine Bender at christine.bender@mass.gov or me at Pauline.Lieu@mass.gov

Enc.: [Mid-year Confirmation Form](#)

CC: MMARS Liaisons, Payroll Directors and Internal Distribution