



Commonwealth of Massachusetts

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To: Chief Fiscal Officers and GAAP Liaisons
From: Pauline Lieu, Chief Financial Reporting Officer
Date: June 16, 2022
Subject: FY 2022 Annual Capital Asset Inventory Review

Comptroller Memo FY#2022-26

Executive Summary

This memo serves as notice that the annual inventory of GAAP capital assets is underway. Several MMARS reports can be accessed through MobiusView to assist with this effort. **Every department must return a form confirming that the review has been completed.**

The Office of the Comptroller (CTR) 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 CTR’s [Fixed Assets - Acquisition 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.**

Reports to Review

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

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 Key report for completion of your inventory review
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 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 **06/30/2022 and will be available the first week in July.**

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.

Questions to Answer

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 reflect 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 reflect disposals made prior to June 30, 2022? If not, please provide detail.
3. **Asset Transfer:** Was a capital asset transferred from your department to another department during the fiscal year reflected on the NGA155SG?
4. **Asset Not in Service:** Are there any assets listed on the current NGA155SG that are no longer in service? If so, please provide details.

By the middle of July, the annual capital spending reviews will be sent to departments that have expended capital funds during FY 2022. The capital spending review complements this capital asset inventory review. The purpose of the spending review is to help departments assure capital spending which relates to capital assets has been properly captured in the MMARS capital asset system.

Browser Compatibility

Please note that the Internet Explorer browser is no longer available. Therefore, you will need to launch Microsoft Edge to access PartnerNet. Instructions on how to launch Edge in Internet Explorer Mode are attached.

PartnerNet

Please complete the confirmation form located in the General Outbound (Common Access) section of PartnerNet <https://ctrpartnernet.ctr.state.ma.us/PartnerNet/Public/Login.aspx>. Include any variances identified in the review, and return it no later than **July 29, 2022**, by uploading it to CTR's General Inbound Box on PartnerNet. [Instructions for using PartnerNet](#) to upload and complete the confirmation form are included. **Note: The confirmation form should be uploaded to PartnerNet even if your department currently has no inventory.**

All CFOs and GAAP Liaisons have access to upload the confirmation form to PartnerNet. CFOs can designate other department personnel to upload the Inventory Confirmation Form on PartnerNet. Department Security Officers can request access for additional users by submitting a [PartnerNet Security Request Form](#). Requests to access PartnerNet to upload the confirmation form will be processed as soon as possible.

Further Assistance

For further assistance, please contact Christine Bender, Capital Asset Analyst at christine.bender@mass.gov or Pauline Lieu, Chief Financial Reporting Officer at pauline.lieu@mass.gov.

Enc.: Instructions

[PartnerNet Browser Best Practices Using Edge in Internet Explorer Mode](#)
[PartnerNet Instructions](#)
[Capital Asset Inventory Annual Review Form](#)

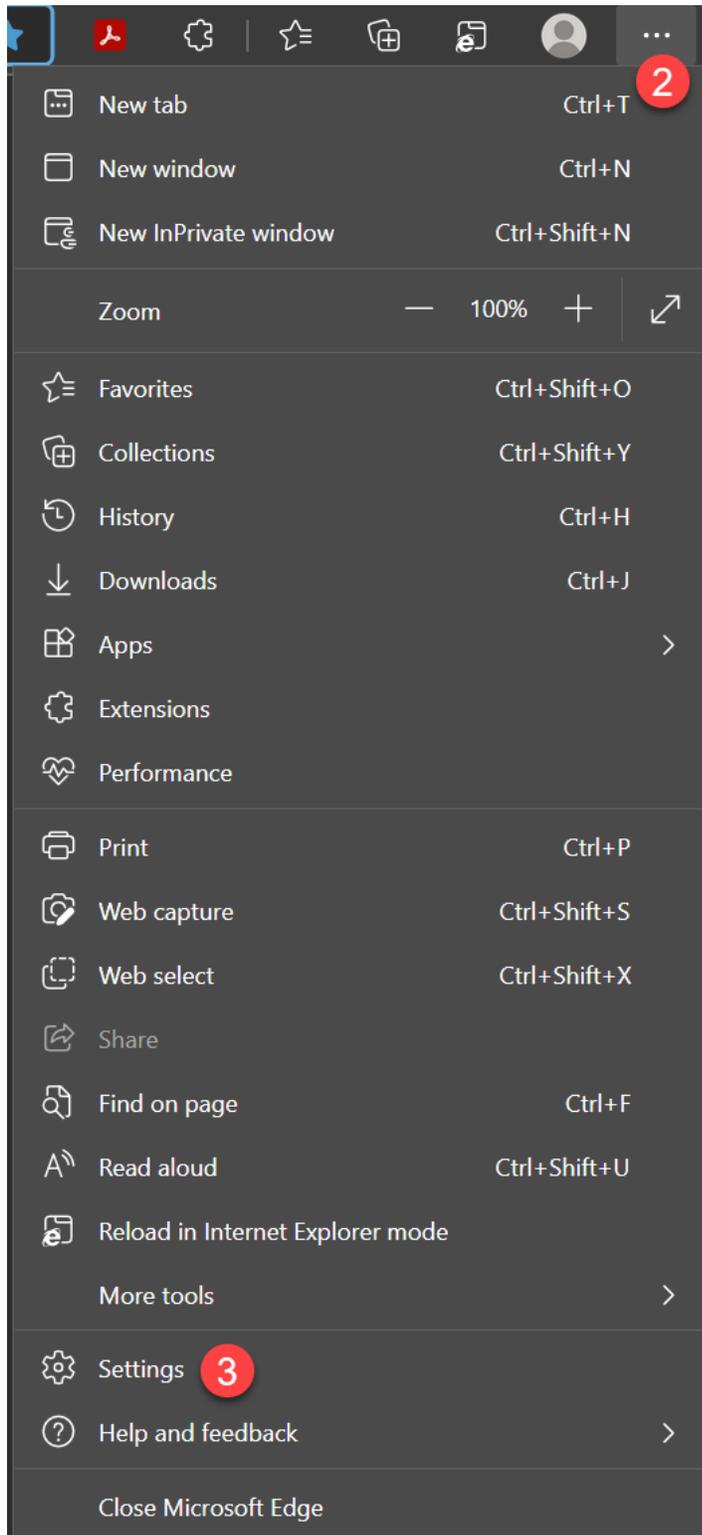
cc: Payroll Directors
Security Officers
Internal Distribution
General Counsels

PartnerNet Browser Best Practices Using Edge in Internet Explorer Mode

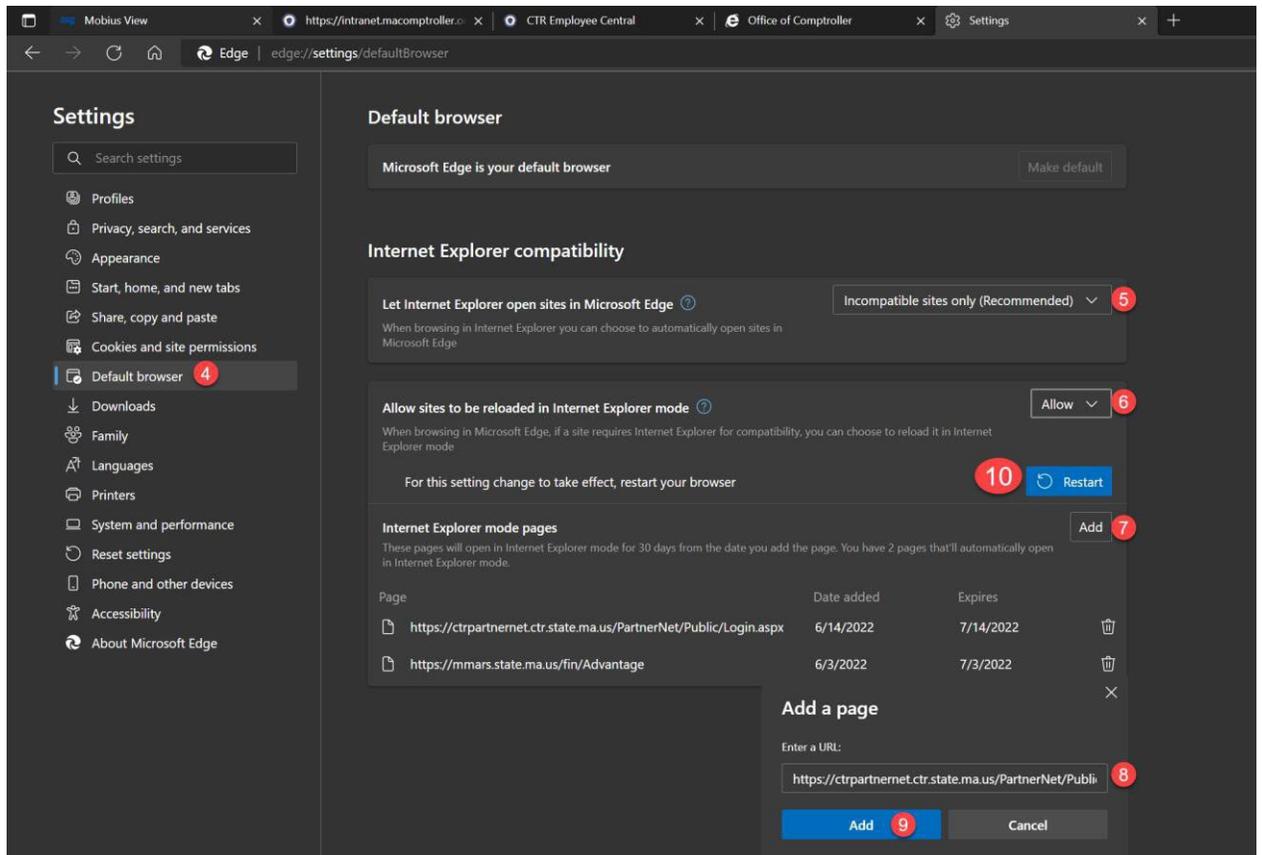
1. Launch the **Microsoft Edge** browser



2. Select the 3 dots ellipsis menu
3. Select "**Settings**"



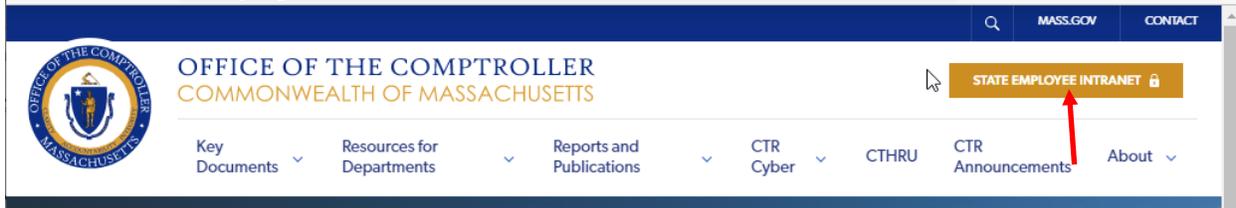
4. Select **“Default Browser”** on the left.
5. **“Let Internet Explorer Open in Microsoft Edge”**. Set to **“Incompatible sites only (recommended)”**
6. **“Allow sites to be reloaded in Internet Explorer mode”**. Set to **“Allow”**
7. **“Internet Explorer mode pages”** - Select **“Add”**



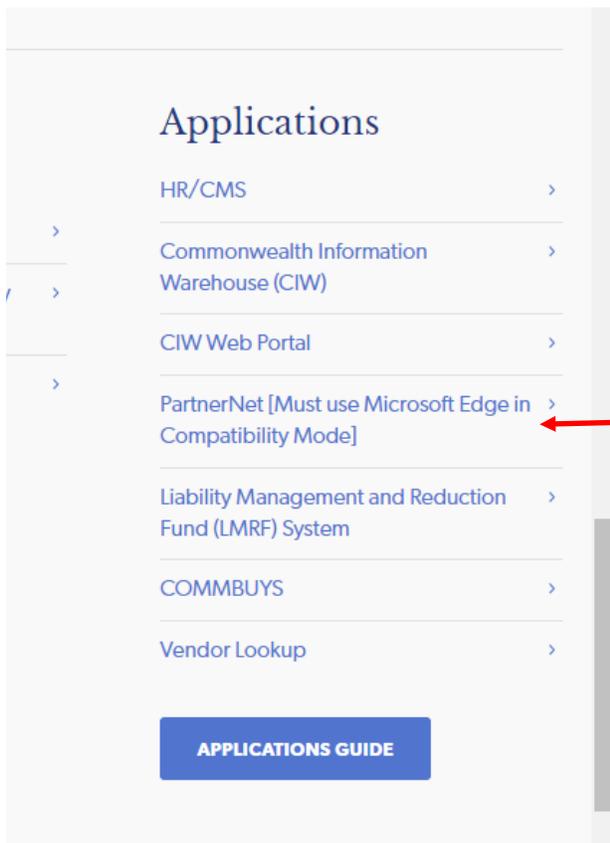
8. Copy and paste the PartnerNet URL into the **“Add a Page”** window
<https://ctrpartnernetwork.state.ma.us/PartnerNet/Public/Login.aspx>
9. Select **“Add”**
10. Select **“Restart”**
11. Relaunch the Edge browser and go to PartnerNet.

Access PartnerNet from the Office of the Comptroller's Webpage:
www.macomptroller.org using EDGE

Click on State Employee Intranet



Scroll down to Applications and click on PartnerNet (must be in Microsoft Edge in compatibility mode)



Returning users, type in your assigned USER ID (UAID) and password and proceed to Page 2.

The Official PartnerNet Website of the Comptroller of the Commonwealth (CTR) [Skip Navigation Links](#)

Comptroller of the Commonwealth



**P
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Login

Password

[Help](#)

[Forgot Password](#)
If you have forgotten the UserId or the answer to your secret question, please contact your Department Security Officer.
[Click here to get a list.](#)

©2008 Commonwealth of Massachusetts Version=1.0.2.6 [Site Policies](#)[Contact Us](#)

First time users, see your Department Security Officer (DSO) for your password, then press the GO button.

You will be guided to your “My Profile” page where you will be prompted to update your password and select a secret security question and answer. These are used with the “Forgot Password” feature.

Capital Asset Inventory Download Instructions

- 1) In Outbound from CTR (Common Access), click on the **General Outbound** dropdown.

The screenshot shows the official PartnerNet website of the Comptroller of the Commonwealth (CTR). The page header includes the text "The Official PartnerNet Website of the Comptroller of the Commonwealth (CTR)" and a "Skip Navigation Links" link. The main header features the "Comptroller of the Commonwealth" title and the "Mass.gov" logo. Below the header, the user is logged in as "CTRAYX, CTR". The page is divided into several sections: "My Home Page" with a search bar and navigation links (Help, My Home, My Profile, Logout); "Applications" with a link to "Financial Reporting Systems"; "File Sharing" with sub-sections for "Inbound To CTR", "Outbound from CTR (Common Access)", and "Outbound from CTR (Restricted Access)". Under "Outbound from CTR (Common Access)", there are links for "Office of State Comptroller Dropboxes", "General Inbound", "Office of State Comptroller Common Dropboxes", "General Outbound" (highlighted with a red arrow), "PRF56 Audit Services", and "Standard Guidelines". Under "Outbound from CTR (Restricted Access)", there are links for "Department Dropboxes" and "Office Of The Comptroller(CTR)", with a sub-link for "OSC Staff". The footer contains copyright information for 2008 Commonwealth of Massachusetts, version 1.0.2.6, and links for "Site Policies" and "Contact Us".

- 2) The CTR_FY__Mid-year or Annual Confirmation form will be listed.
- 3) Click **Save** in the "File Download Window"
- 4) Choose a location on your computer or network to save the file. The file should be saved as **Annual Inventory_(your dept alpha code).xls**. For example: **Annual Inventory_CTR.xls**. Please adhere to your local Network policies to determine the save location.
- 5) Once the inventory has been confirmed, navigate to the saved document on your computer or network and open it. Complete the confirmation form and upload it to the **General Inbound Dropbox**.

Capital Asset Inventory Upload Instructions

- 1) Once you have finished editing the file, **Save** and **Close**.
- 2) Return to PartnerNet. At Inbound to CTR, click the **General Inbound** Drop box.



The screenshot displays the PartnerNet website interface. At the top, it reads "The Official PartnerNet Website of the Comptroller of the Commonwealth (CTR)" and "Skip Navigation Links". The main header features the "Comptroller of the Commonwealth" title and the "Mass.gov" logo. Below this, it indicates "Logged In: CTRAYX, CTR". The navigation bar includes "My Home Page", "Help", "My Home", "My Profile", and "Logout". The main content area is divided into sections: "Search File", "Applications" (with a sub-menu for "Financial Reporting Systems"), "File Sharing", and "News". The "File Sharing" section is expanded to show "Inbound To CTR", which includes "Office of State Comptroller Dropboxes" and "General Inbound" (highlighted with a red arrow). Other options include "Outbound from CTR (Common Access)", "Office of State Comptroller Common Dropboxes", "General Outbound", "PRF56 Audit Services", "Standard Guidelines", "Outbound from CTR (Restricted Access)", "Department Dropboxes", and "Office Of The Comptroller(CTR)" with "OSC Staff" listed below.

- 3) Click the **Upload Files** link.

Filter | Upload Files 

Filter Filenames

File Name (full or partial)

Last Updated Date From  To 

By Department 

Apply Filter

File(s) Found: **0** Files per page **Change**

4) Click **Browse...** and locate the file on your computer or network folder.

Filter | Upload Files

Filter Filenames

File Name (full or partial)

Last Updated Date From  To 

By Department 

Apply Filter

Upload File in this drop box

Browse...

Replace if file exists

Upload 

5) Click **Upload** to return the file to the Office of the Comptroller.

Filter | Upload Files

Filter Filenames

File Name (full or partial)

Last Updated Date From  To 

By Department 

Apply Filter

Upload File in this drop box

Browse...

Replace if file exists

Upload 