**Appendix B - Forms and Completion Instructions**

**CO-853 REPORT OF ADJUSTMENT TO REAL AND PERSONAL PROPERTY**

**Purpose**

This form is to report all losses or damage to real and personal property, other than motor vehicles, pertaining to theft, vandalism, criminal or malicious damage, lost or misplaced funds. This form is also used to report expired, spoiled, obsolete inventory and items recovered.

**Date of Discovery**

Enter the date the loss or damage occurred.

**Date Comptroller Notified**

Enter the date the Office of the State Comptroller was notified.

**Agency (Name and Address)**

Enter the agency's name and address.

**Location of Property Pertaining to Adjustment**

Enter the location of the property being reported.

**Brief Description of Property**

Describe the property.

**Reason for Adjustment**

Enter the reason for the adjustment.

**Replacement Value**

Enter the following on the CO-853:

1. Date purchased or Received and Tag Number.
2. Value Reported on the annual inventory report to the Office of the State Comptroller (CO-59). Use the latest one filed.
3. Depreciated Value
4. Cost If Not Reported on the CO-59

**Security** - Adequate, Inadequate - Check the appropriate block depending on the level of security that was in place prior to the adjustment being made.

**What Steps Have Been Taken Within Your Agency To Prevent A Recurrence? Explain -** Give a brief statement of the action taken to prevent a recurrence.

**Miscellaneous -** If the adjustment was not reported immediately, indicate reason for delay. Complete this section only if the adjustment was not reported immediately or if there is additional information that should be disclosed.

**Name of Individual to be Contacted Relative to Adjustment**

Please provide the name of the individual that can respond if there are any questions by

the Office of the State Comptroller or the Insurance Company of Record. It may not be the individual that prepared this report.

**Telephone Number**

Please provide a telephone number where the above named individual can be reached.

**Date**

Enter the date that this report is submitted.

**Distribution**

Send electronic copies to:

Office of the State Comptroller: osc.co-853@ct.gov

Auditors of Public Accounts: donna.g.moore@cga.ct.gov

Administrative Services, State Insurance and Risk Management: eileen.mcneil@ct.gov

Retain one electronic copy at the agency

Update the property control records as required.

Follow [this hyperlink](http://www.osc.ct.gov/agencies/forms/index.html) for the form.