

**ADJUSTMENTS TO STATE-OWNED ASSETS**



<b>SAM REFERENCE #</b>
------------------------

CO-853(MA) 2/2026  
Multiple Asset Form

**INSTRUCTIONS:**

- CO-853(MA) - Multiple Asset Form** - Use this form if there are multiple items related to the occurrence listed on the CO-853(a) form that require adjustments.
- Enter the Agency and Property information: **SAM Reference # (Provided by OSC – Security and Asset Management), Agency Reference #, Agency Name.**
- Category (CAT):** Selectable category of assets as defined by the capitalization threshold as per the **Property Control Manual ("PCM")**
  - Capital (CAP) - Requires Purchase Date and Original Cost to be provided
  - Controllable (CONT) - Requires Original Cost or Current Estimated Value to be provided
  - Repair/Other (R/O) - Requires Current Estimated Value or Replacement/Repair Cost to be provided
- Prepare and electronically submit the form to [OSC.CO-853@CT.GOV](mailto:OSC.CO-853@CT.GOV) with a Cc: to Auditors of Public Accounts at [CO-853@CTAUDITORS.GOV](mailto:CO-853@CTAUDITORS.GOV). Retain a copy for your file. Both the transferring and receiving agency should retain a copy for their file. This form must also be provided to the responsible party at the submitting agency (business office, property control manager, etc.)

QUESTIONS: Central Accounts Payable Division, 165 Capitol Avenue, Hartford, CT 06106 [OSC.CO-853@CT.GOV](mailto:OSC.CO-853@CT.GOV)

**AGENCY AND PROPERTY INFORMATION**

AGENCY REFERENCE #

AGENCY NAME

**PROPERTY DESCRIPTION**

--	--	--	--	--	--

PROPERTY CONTROL MANAGER  
NAME

TITLE

SIGNATURE

EMAIL

DATE