



2026 CONTINGENT-OWNED EQUIPMENT WORKING GROUP

Briefing to Member States on the preparatory works

Uniformed Capabilities Support Division (UCSD)/OSCM/DOS

Thursday, May 30, 2024



Agenda

Agenda

- **Introductory remarks / Director UCSD**
- **Purpose and conduct of the COE Working Group**
 - Role of UCSD/DOS
 - Key dates and deliverables
 - Working group scope
 - National Cost Data
 - Issue Papers
 - Mandated Studies
- **Ration Project / LD**
- **Questions and Answers**
- **Closing remarks**



Take-Away: (14 point Arial Bold in White)

Working Group on Contingent-Owned Equipment

Keeping the System relevant

The COE reimbursement system should seek to maintain its validity in a changing world, as far as practicable, for instance, where prices go up or down as new technology is developed...

The COE reimbursement system must therefore be dynamic”



Working Group on Contingent-Owned Equipment

Purpose

Technical working group with participation from all interested Member States

Convened every 3 years

Takes decisions on basis of :

- **National cost data** provided by MS
- **Issue papers** submitted by MS and the Secretariat

Managed by a Bureau elected by participants (Chair, Vice-Chair, and Rapporteur)

Discussions in **3 Sub-Working Groups (SWGs)**: Major Equipment, Self Sustainment and Medical

Working Group on Contingent-Owned Equipment

Key dates and deliverables

The next COE Working Group will be held over 19 - 30 January 2026

Dedicated email inbox & website established: coewg2026@un.org

Deadline of submission Final IPs by Member States – 31 May 2025

Deadline for Secretariat to share full package – 31 August 2025

Bureau Elections and approval of Agenda – 20 November 2025

Regular briefings to Member States planned until Jan 2026

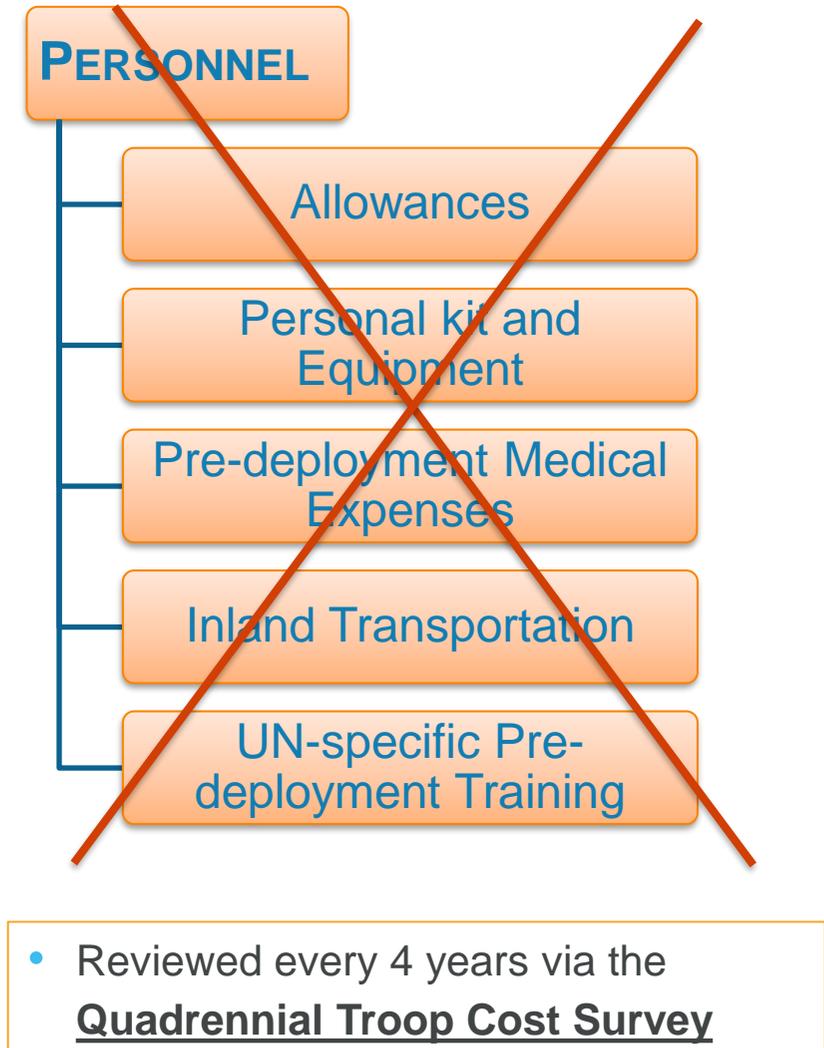
Working Group on Contingent-Owned Equipment

- Once all issues are informally agreed by the plenary, the COE WG **formal plenary** will convene to take final decision.
- A **Working Group Report** will be developed by the Bureau and submitted to the Chair of Fifth Committee for its consideration.
- The report is then submitted to the General Assembly for final decision and resolution on the recommendations.
- The decisions are then collated and published as the **2026 COE Manual**



COE Working Group outputs

COE WG – Scope work



COE WG – Scope work

In scope	Out of scope
- COE Manual standards and rates	- Personnel framework issues (incl. troop reimbursement rate, rotation, deductions, etc.)
- Major equipment	- Daily allowances
- Self-sustainment	- Death and disability
- Medical	- UN Owned Equipment (UNOE)
- COE loss and damage policy	- UN commercial contracts
- COE transportation policy	- Letters of Assist (LOA)
- COE-related reimbursement (PCRS, painting/repainting, etc.)	- Individual Officers matters.

Working Group on Contingent-Owned Equipment

Resources (web)

- Home
- About Us
- What We Do
- Resources
- News and Updates
- United to Reform
- HR
- Health-Care
- Capacity Development & Operational Training
- Supply Chain
- Uniformed
- Special Activities
- Facilities
- Environment
- Technology

Home » What We Do » Uniformed » Contingent-Owned Equipment Working Group

Contingent-Owned Equipment Working Group

The General Assembly, in its resolution 50/222 of 11 April 1996, authorized the implementation of procedures for determining reimbursements to Member States for contingent-owned equipment (COE). The Manual on Policies and Procedures concerning the Reimbursement and Control of Contingent-Owned Equipment of Troop/Police Contributors Participating in Peacekeeping Missions (the COE Manual) details the procedures authorized by the General Assembly. The current version of the COE Manual is document A/75/121.

The basic principles of the COE system are simplicity, accountability, and financial and management control. Adhering to these principles requires reducing the administrative burden on troop/police contributors, the Secretariat, and peacekeeping missions; standardizing reimbursement rates on an equitable basis; and applying common standards to the provided equipment and services. Accountability and control are ensured by the system relying on an agreement (the Memorandum of Understanding) between the United Nations and the troop/police contributor.

To ensure full and consistent implementation of General Assembly decisions, the COE Manual contains policies, procedures and actions to be followed by United Nations Headquarters and peacekeeping missions. The COE Manual also provides clarification and explanations, where required, on the implementation of the decisions of the General



A member of the Search and Detect Team from Togo serving with United Nations Stabilization Mission in Mali (MINUSMA) surveys a road in Menaka in the northeast of Mali. UN Photo/Gema Cortes

2023 ISSUE PAPERS

1. [Member States](#)
2. [Secretariat](#)

2023 COE MANUAL

[2023 COE Manual \(6 Official Languages\)](#)

2026 COE WG TEMPLATES

[2026 COE WG Templates](#)

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National Cost Data

COE WG – National Cost Data

Keeping the System relevant

- The collection of Member States National Cost Data (NCD) is fundamental to keeping COE reimbursement rates current and relevant;
- NCD is collected against the following four categories:
 - **Major equipment**
 - **Self-sustainment**
 - **Medical**
 - **Special cases**
- These rates are compiled by the Secretariat and reviewed by Member State representatives during the COE WG (dedicated Sub-working Group)
- The WG will then make a recommendation on the overall rates of reimbursement for the next three-year period.
- Submission of NCD data by Member States is optional, and can be done in part or in whole



Collection of national cost data is a fundamental exercise to keep COE rates updated

COE WG – National Cost Data

Keeping the System relevant

Member States will be asked to indicate one of the below options:

Decision on whether Contingent-Owned Equipment Manual data should be used as national cost data in the triennial review to be carried out by the 2026 Working Group on Contingent-Owned Equipment

Name of Member State: _____

1. Member State HAS provided national cost data

- YES For all categories where no national cost data was provided, please input the data from Chapter 8 of the COE Manual.

- NO Do not input data from the COE Manual

2. Member State HAS NOT provided national cost data

- YES Please input the data from chapter 8 of the COE Manual

- NO Do not input data from the COE Manual

Collection of national cost data is a fundamental exercise to keep COE rates updated

COE WG – National Cost Data

Keeping the System relevant

- The base year for data collection is **2024**;
- Member States should include **inflation/depreciation costs** where applicable;
- For consistency, costs should be provided in **US dollars**;
- Field should not be left blank, **use Not Applicable (N/A)**;
- Reminder that **Member States can elect to apply the 2023 COE Manual rates** for any N/A items;

Collection of national cost data is a fundamental exercise to keep COE rates updated

COE WG – National Cost Data – ME Submission

Member State:		ENTER MEMBER STATE HERE							
Category of Equipment (a)	Type of Equipment (b)	Current	National	Usage	National	National	National		
		Generic Fair Market Value	Description	Type	Purchase Price + Upgrades	Price Adjustment	Market Value	Estimated Useful life	Monthly Maint. Rate
		(US\$)	(Manufacturer)		(US\$)	(US\$)	(US\$)	(years)	(US\$)
		(c)	(d)	(e)	(f)	(g)	(h) = (f+g)	(i)	(j)
Accommodation equipment	Ablution facilities (up to 50 persons)	9 929							
	Camp unit, small (5 persons)	5 440							
	Camp unit, medium (6 to 50 persons)	81 069							
	Camp unit, large (51 to 150 persons)	342 129							
	Maintenance workshop	32 053							
	Office, communications and command posts	20 678							
	Portable field toilet/shower/washbasin (set of 5, up to 40 people)	47 665							
	Tents for deployable platoon (up to 40 persons)	12 982							
	Tents for deployable squad (up to 10 persons)	3 840							
	Warehousing and storage	32 171							

Member States are asked to provide data including:

- (d) National description, including manufacturer
- (e) Usage type,
- (f) National purchase price, including upgrades
- (g) National price adjustment, inflation/depreciation
- (h) National market value, (f) with (g)
- (i) Estimated useful life (years), from manufacturer
- (j) Estimated monthly maintenance rate

COE WG – National Cost Data – SS Submission

- Member States are asked to provide an estimated cost per person per month for each of the self-sustainment categories;
- Estimate should be based on the cost of a generic Infantry Battalion (700 personnel) operating in three (3) locations;

Member State: <input type="text" value="ENTER MEMBER STATE HERE"/>			
SERIAL No.	SELF-SUSTAINMENT CATEGORY	Approved rates per person per month effective 1 July 2017 (US\$)	NATIONAL COST PER PERSON PER MONTH (US\$)
(a)	(b)	(c)	(d)
1	Catering	28.54	
2	Communications:		
	High frequency	17.98	
	Telephone	15.49	
	VHF/UHF-FM	47.43	
3	Office	22.86	
4	Electrical	27.51	
5	Minor engineering	17.85	
6	Explosive ordnance disposal	8.51	
7	Laundry	9.46	
8	Cleaning	14.1	
9	Tentage	26.62	
10	Accommodation	41.45	
10	Basic firefighting	0.23	
11	Fire detection and alarm	0.16	

COE WG – National Cost Data – SS Submission

- Member States should provide a breakdown of their monthly estimates to ensure consistency. See below an example for the ‘Catering’ category

TRIENNIAL REVIEW OF REIMBURSEMENT RATES FOR SELF-SUSTAINMENT (SS)							
SAMPLE CALCULATION ON SS CATERING CATEGORY USING A GENERIC INFANTRY BATTALION OF 700 PERSONNEL							
Amount in US Dollars							
Category: <i>Catering</i>	Qty.	National Cost per item in 2012	Total National Cost	Useful Life of Equipment in Years	National Cost per item per month (f=d/e/12)	Number of Troops (g)	National Cost per person per month for catering (h=f/g)
Items in National Inventory to support 700 personnel (a)	(b)	(c)	(d)	(e)	(f=d/e/12)	(g)	(h=f/g)
Mobile/Field Kitchen (stove, steam table, salad counter)	4	7,000	28,000	10	233		
Refrigerator	8	757	6,056	6	84		
Refrigerator/freezer container, 20 ft.	4	25,000	100,000	6	1,389		
Freezer	8	579	4,632	6	64		
Dry food storage container, 20 ft.	8	4,500	36,000	10	300		
Toaster	8	125	1,000	3	28		
Fryer	4	1,700	6,800	6	94		
Filter Unit, cooking	4	1,883	7,532	6	105		
Meat Grinder	4	1,200	4,800	6	67		
Mixing Machine	4	600	2,400	6	33		
Coffee/tea urns	8	288	2,304	6	32		
Microwave oven	8	342	2,736	3	76		
Cookset - pots and pans and cooking utensils	4	202	808	3	22		
Consumables - eating utensils, dish detergent	4	1,204	4,816	1	401		
National cost of equipment per month					2,929.28		
Number of Troops						700	
National Cost of self-sustainment per person per month in Category: Catering							4.18

COE WG – National Cost Data – Medical

- Data required for Medical is a combination of the approaches used for Major Equipment and Self Sustainment:
- The Medical data sheets are divided into the following:
 - Medical equipment
 - Level 1 Clinic
 - Level II Hospital
 - Level III Hospital
 - Pharmaceuticals
 - Miscellaneous
- Miscellaneous includes:
 - Laboratory-only
 - Dental-only
 - Aero-medical evacuation module
 - Forward surgery module
 - Gynecology module
 - Orthopedic module
 - Physiotherapy module
 - Light Mobile Surgical Module
 - Fee-for-service schedule





Issue Papers

COE WG – Issue Papers

- Recommend changes on substantive policy issues which:
 - **Require clarification in the 2023 COE Manual, or**
 - **Are not addressed in the 2023 COE Manual**
- **Technical Issue Papers** may also be proposed to correct inadvertent errors or omissions in the 2023 COE Manual.
- **Both Member States and Secretariat** may make proposals through Issue Papers.
- The Bureau will establish if presented issue papers are in scope or out of scope, based on the Secretariat recommendations. Subsequently, in-scope issue papers will be analyzed and categorized into 3 major sub-working groups based on their topic.
- **All issue papers will be discussed, approved or rejected by the WG**

Issue papers propose changes to the COE Framework

COE WG – Issue Papers (template)

2026 COE WORKING GROUP | MEMBER STATE ISSUE PAPER ATTACHMENT

NAME OF MEMBER STATE
[Name of the Member State(s) submitting the Issue Paper]

TITLE OF ISSUE PAPER
[Enter the topic – e.g. Rotation of equipment at UN Expense]

1. ISSUE PAPER THEME
Select applicable:

- Major Equipment
- Self Sustainment
- Medical
- Other / Cross-cutting

2. SUMMARY / BACKGROUND / PREVIOUS HISTORY
[Provide a paragraph summarizing the issue and general proposal, including previous history if applicable]

3. DETAILED PROPOSAL
[Provide a detailed proposal, including references to the relevant 2023 COE Manual (by Chapter and Paragraph) or other/related policy documents where appropriate]

4. FINANCIAL IMPLICATIONS
[Provide any financial impact information if applicable]

5. PROPOSED 2026 COE MANUAL TEXT
[Enter the new text suggested for the 2023 COE Manual by Chapter and Paragraph. UCSD/DOS representatives can assist Member States in preparing these references].

Helps us to group topics



Opportunity for in-depth justification, benefits and risks generated, etc.



Calculate the costs associated with the proposal (if any)



Synopsis of what you want to present



Show where existing text is impacted, propose new text, new equipment/rates



COE WG – Issue Papers (example) – 1/2

FINANCIAL ASSESSMENT ON CATERING SELF-SUSTAINMENT RATES AND USE OF FIELD KITCHENS (PROPOSAL TO INCLUDE KITCHEN TRAILER AS A GENERIC MAJOR EQUIPMENT ITEM)

Secretariat Issue Paper #3 – Mandated Study

Issue Paper Theme: **Major Equipment**

BACKGROUND

Following discussions during the 2020 Major Equipment Sub-Working Group, the General Assembly in its Resolution A/RES/74/279 endorsed recommendation 36 (b) of the 2020 COE Working Group that troop/police contributors submit to the 2023 COE Working Group the financial assessment on the catering self-sustainment rate, if considered necessary by the troop/police contributors, and the potential increased usage of mobile kitchens.

Given this recommendation and having observed the increased number and duration of temporary operating bases (TOBs) across peacekeeping missions over the last years, the Secretariat took it upon itself to conduct a study and put forward a proposal to include kitchen trailer in the list of major equipment items with a generic monthly reimbursement rate.

COE WG – Issue Papers (example) – 2/2

PROPOSAL

To introduce kitchen trailer as a separate major equipment item with approved monthly reimbursement rate.

FINANCIAL IMPLICATIONS

With a GFMV of \$39,182.44 and estimated useful life of 10 years, the monthly reimbursement wet lease rate for a kitchen trailer is \$431 per item per month. It includes \$78.36 monthly maintenance cost and \$26.12 of no-fault incident factor value.

The feed data and calculations of the rate are presented in the Annex to this Issue Paper.

Feed data and calculation of the monthly reimbursement wet lease rate for a Kitchen Trailer

Country	Value data
E	\$ 7,000.00
H	\$ 8,000.00
G	\$ 20,000.00
A	\$ 22,000.00
D	\$ 31,186.00
I	\$ 47,178.88
C	\$ 75,000.00
F	\$ 79,326.77
B Police	\$ 88,535.53
B Military	\$ 100,000.00
Median	\$ 39,182.44

ITEM DESCRIPTION	UN CALCULATIONS							
	GFMV PER ITEM (US\$)	USEFUL LIFE	MAINT	NO-FAULT		DRY LEASE RATE PER ITEM	WET LEASE RATE PER ITEM	
			COST PER ITEM/ PER MONTH	%	INCIDENT FACTOR %			RATE
Kitchen Trailer	\$39,182.44	10	\$ 78.36	0.2%	0.80%	\$ 26.12	\$ 352.64	\$ 431

The GFMV is a median of the 10 financial data from 9 T/PCCs.

Useful life, maintenance cost and no fault incident factor are aligned with the generic COE Manual specialized trailers (welding trailer and compressor trailer).

Definitions:

GFMV: Generic Fair Market Value

Used calculations according to "Manual COE-system", Chapter 5 "Special Case":

Dry lease rate = GFMV / Useful life / 12 + GFMV * "No fault incident %" / 12

Wet lease rate = Dry lease rate + Maintenance rate

COE WG – Potential proposals from the Secretariat (1/2)

- **IP1. National Support Element (NSE) Equipment.** NSE personnel may require a few vehicles or other logistic equipment to support their own requirements. Such equipment cannot be considered part of the MOU and reimbursed. NSE equipment has been deployed in missions. Similar to NSE personnel, all expenses on NSE equipment (transportation, fuel, third party insurance, etc.) shall be borne by the T/PCC. Since the COE Manual only mentions the NSE personnel, there is a need to include the NSE equipment to cover above aspects.
- **IP2. Statement of Unit Requirements (SUR) and T/PCC Guidelines.** Aspects like redeployment of units within the mission area are covered in the T/PCC Guidelines. Structure and tasking of units is covered in the SUR. Missions face challenges in getting these implemented as these two are not binding documents. The inclusion of a sentence in the main MOU text in Chapter 9, giving due importance to these two documents, would strengthen the mission's Command & Control.

COE WG – Potential proposals from the Secretariat (2/2)

- **IP3. Repatriation of long-term unserviceable COE**

It may be economical to dispose old ME and SS and reimburse the T/PCCs at a rate (to be worked out) similar to residual value for Forced abandonment/hostile action, when compared to the transportation cost. (Examples - MINUSMA and MONUSCO drawdown).



Mandated Studies

COE WG – Mandated Studies (1/3)

Keeping the System relevant

IP No	Theme	Purpose of the Study
1	<i>MRAP</i>	The Secretariat to conduct a study on the requirements for mine-resistant ambush-protected vehicle in UN peace operations. The study should look at protective needs and how to classify mine-resistant ambush-protected vehicles.
2	<i>Counter Drone</i>	The Secretariat to conduct a study on Counter Drone Technology to be presented for the next COE Working Group in 2026. The study should include sensors, effectors, and the Command and Control (C2) system. The Member States requested the study takes into consideration the UN Peacekeeping intelligence policy (Handbook) and the UN Intelligence, Surveillance and Reconnaissance (ISR) manual.
3	<i>Ammunition</i>	Nepal's committed to lead a study group to establish standardized rates of ammunition incorporating all willing member states to carry out a conclusive study and present the report in COE Working Group 2026.
4	<i>Ammunition</i>	The Secretariat to revise the policy of deploying ammunition and explosives with 50 % shelf life, for ammunition and explosives having shelf life of 5 years or less during the next revision of UN Manual on Ammunition Management, UNMAM.

Update on the studies set by the 2023 COE WG

COE WG – Mandated Studies (2/3)

Keeping the System relevant

IP No	Theme	Purpose of the Study
5	<i>Fleet Mangement</i>	The Secretariat to conduct a more thorough study on the cost estimation, insurance, liability, and operational implications, regarding the installation of fleet management devices on COE vehicles and submit it for the 2026 COE WG
6	<i>Linking Usage with Reimbursement for Major Equipment</i>	The Secretariat to write a project proposal for the conduct of a comprehensive study on how best to reimburse T/PCCs based on usage over operability of major equipment for inclusion in the annual extra-budgetary funding request 2023 to the member states and this study should be concluded before the next COE working group in 2026.
7	<i>Riot Control Equipment for FPU</i>	The Secretariat submit, for the consideration of the 2026 Working Group, a comprehensive issue paper proposing a system whereby the Riot control equipment for the Formed Police Units is to be reimbursed
8	<i>Operational Factors</i>	the Secretariat conduct a study in at least three (3) representative peacekeeping Missions chosen by the UNHQ, in consultation with interested Member States, and agreed with the Missions' HQ, on the development of an operational engagement factor. Testing shall occur in two phases. The first phase will take place from 1 July 2023 to 30 June 2024 and will have a focus on defining a baseline. The second phase will take place from 1 July 2024 to 30 June 2025 and will compare data from phase one, to modify proposed performance indicators and to confer with interested Member States on adjustments. No premium is paid during testing.

Update on the studies set by the 2023 COE WG

COE WG – Mandated Studies (3/3)

Keeping the System relevant

IP No	Theme	Purpose of the Study
9	<i>Repatriation vs. Reimbursement of tents</i>	The COE Working Group takes note of the need for more data concerning the repatriation of tents deployed with Troop and Police Contributing Countries after allocation of permanent accommodation. The working group recommends that Secretariat conduct a thorough study of the financial implications connected to repatriation versus reimbursement and present the study for consideration of the next COE working group in 2026.
10	<i>Temporary Operating Bases (TOBs)</i>	The Secretariat conducts a study before the COE WG meeting in 2026 and assess the costs incurred by T/PCC in maintaining TOBs. The study should also assess the national cost data baseline for TOB employment and propose a suitable premium to offset these costs. The WG and Secretariat agree the caveat that actual reimbursement may not necessarily reflect the reality on the costs incurred in the field
11	<i>Medical Facilities</i>	The COE Working Group 2023 recommends that a Study Group be constituted in coordination with Secretariat, India and other member states who wish to join the study group. This group should undertake a study on how the modular concept of equipment and services as per the COE manual can be applied to the calculation of reimbursement for each facility within the hospital. The report of the Study Group will be presented in COE Working Group 2026 for consideration.

Update on the studies set by the 2023 COE WG

Questions & Answers



DEPARTMENT OF
**OPERATIONAL
SUPPORT**