

SPECIAL CASE PROCESS

Sub-Working Group on Self-sustainment

LIST OF ISSUE PAPER(S)

Secretariat Issue Paper #4 – Special Case Process

FOCAL POINTS

Secretariat

SUMMARY OF PROPOSAL

Special case equipment is major equipment for which, because of the uniqueness of the item, its high value or the lack of a generic group, a standard rate of reimbursement has not been defined in the tables of reimbursement in the COE Manual. Chapter 5 of the COE Manual describes the conditions and the procedure of application of special cases based on self-certified form submitted by the concerned troop/police contributor which provides: Generic Fair Market Value (GFMV), estimated useful life in years, estimated monthly maintenance costs and estimated monthly use. This data constitutes the basis for the Secretariat to calculate and discuss the reimbursement rate. However, the current procedure faces several challenges and the absence of a standardized policy to determine rates when multiple troop/police contributors provide the same type of equipment under different GFMVs complicates the calculation process. Challenges also arise in the absence of verifiable invoices, considered by some troop/police contributors as confidential documents.

To counter these challenges, it is proposed to revise the procedure of calculation and application of special case equipment through:

- 1) fair market valuation through supporting documents shared by the troop/police contributing countries and validation by the Secretariat,
- 2) use of previously established rates, or
- 3) extrapolation from chapter 8 of the COE Manual.

PROPOSED TEXT FOR 2026 COE MANUAL

☐ Still Under Discussion

☐ Agreed by the sub-working group

☒ **AGREED BY WORKING GROUP ON 23/01/2026 AT 10:31AM**

LAST CHANGED 23 JANUARY 2026 AT 11:45:00 AM

Chapter 5, Paragraph 2, Page 153/281 of the COE Manual, add the text in bold and remove the text in bold with a strikethrough.

2. When the United Nations requests a troop/police contributor to provide equipment of a specialized nature or function for which reimbursement rates have not been authorized, the troop/police contributor will be requested to complete the application form in the annex to the present chapter and submit it, **along with supporting documents**, to the Uniformed Capabilities Support **Division** for review and approval. The Uniformed Capabilities Support Division will, **in coordination with the assistance of the Force Generation Service/Police Division relevant sections within the Secretariat**, review the submission by the troop/police contributor and determine an acceptable rate of reimbursement for the equipment requested using the suggested elements outlined in the annex to the present chapter. **The Secretariat shall apply previously established rates, in case similar equipment is already assessed as a special case and a rate was determined. If a standard reimbursement rate exists for similar equipment, the Secretariat will extrapolate from Chapter 8 of the COE Manual to determine the reimbursement rate of special cases.** The Uniformed Capabilities Support Division will advise the troop/police contributor of the acceptable rate of reimbursement.

Chapter 5, Annex, Page 155/281 of the COE Manual, add the text in bold and remove the text in bold with a strikethrough.

Application for special case reimbursement of major equipment under a wet lease or dry lease arrangement

1. Based on a request received from the United Nations, _____ [troop/police contributor] is able to provide the following item of major equipment on a _____ [wet and/or dry] lease basis:

Name, detailed description and quantity

~~Please~~ Provide the name of the manufacturer, the make and model and any other information to assist the United Nations in reviewing the application and making a comparison with other similar equipment. This comparison and assessment are necessary to make a recommendation for approval of a “special case” fair market value and monthly reimbursement. ~~Please~~ Provide **invoices, technical specifications and photos**.

2. The following information is provided to assist the United Nations in calculating rate(s) (under a wet and/or dry lease arrangement):

Requests under wet and dry lease arrangements

Generic fair market value: _____ [currency]

☐ **Still Under Discussion**

☐ **Agreed by the sub-working group**

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This amount takes into consideration the initial purchase price, major capital improvements, a factor to recognize the effects of inflation and a factor to discount prior use.¹

Estimated useful life in years (based on normal operations in **home country or as defined by the manufacturer**):

Requests under wet lease arrangements only

Estimated monthly maintenance costs: _____ [currency]

This figure is to be based on the spares, contracted repair, third - and fourth-line maintenance and **the estimated monthly cost of petrol, oil and lubricants** required to keep the item operational to the specified standards and return the item to operational condition upon return from the mission area. This estimate is based on normal operations. The cost of labour for first- and second-line maintenance is not included, as these are part of the normal tasks of military and police personnel responsible for maintaining equipment.

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