



## Triennial Comprehensive Review of Reimbursement Rates 2026 Working Group on Contingent-Owned Equipment

### Issues Papers

The origins of the current reimbursement framework for Contingent-Owned Equipment (COE) were established by the Phase V Working Group. The basic principles of this system are simplicity, equity, transparency, comprehensiveness, flexibility and portability, as well as the provision of high quality cost-effective logistic support.

For the COE reimbursement system to reflect the changing world in which the United Nations operates, the COE Working Group meets every three years to review the rates of reimbursement to troop and police contributing countries for various categories of contingent owned equipment, **the related policies and standards**, and to update the COE Manual.

The Working Group considers “Issues Papers” from Member States and the Secretariat which address technical, or policy issues related to the overall United Nations COE reimbursement system.

These Issue Papers typically fall under one of the following four categories, and are divided amongst the relevant Sub Working Group of the COE Working Group for review, discussion and subsequent recommendations:

- Major equipment.
- Self-sustainment.
- Medical.
- Other / Cross-cutting.

Member States are requested to submit recommendations or requests of a technical or policy nature, related to the COE reimbursement framework, using the Issue Paper template provided in the **Attachment**. Member States are requested to follow the instructions in the attached template. The received papers will be compiled and presented to the 2026 COE Working Group.

Issue Papers which do not deal with policies, standards, and rates of reimbursement of COE, as reflected in the COE Manual (A/78/87), may be considered as out of scope of the COE Working Group. Such papers will be presented to the Bureau to note during the organizational pre-session scheduled for 20 November 2025, and will likely be excluded from consideration of the Working Group. Examples of topics which fall out of scope of the COE Working Group (based on precedents) include, but are not limited to:

- Issues related to the personnel reimbursement framework, including deductions to personnel reimbursement on the account of absent or non-functional COE;
- Death and disability;
- Personnel allowances;
- Rotation of personnel;
- Matters pertaining to Letters of Assist.

Member States are invited to contact the Uniformed Capabilities Support Division (UCSD) for assistance where there is uncertainty on whether an Issue Paper qualifies for consideration by the COE Working Group. Member States are also encouraged to contact UCSD to discuss their draft Issue Paper and seek guidance towards finalizing it.



Member States are requested to submit the final Issue Papers (in the attached template) to **coewg2026@un.org** no later than **31 May 2025**.

## 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/changes suggested to the 2023 COE Manual by Chapter and Paragraph. UCSD/DOS representatives can assist Member States in preparing these references].*