

**Triennial Comprehensive Review of Reimbursement Rates  
2026 Working Group on Contingent-Owned Equipment  
National Cost Data Collection**

The origins of the current reimbursement framework for Contingent-Owned Equipment (COE) were established by the Phase V Working Group. In paragraphs 19 to 27 of its report (A/C.5/54/49), the Working Group set out the parameters for the periodic review of the COE reimbursement system, and emphasized that: *“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.”*

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.

In order for the COE reimbursement system to reflect the changing world in which the UN 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 and to update the COE Manual. A fundamental part of the review of reimbursement rates is national cost data provided by Member States the following four categories: Major Equipment, Self-Sustainment, Medical, and Special Cases.

To facilitate the collection of data, attached is a package containing instructions and forms to be filled by Member States, using 2024 as the base year for data collection. The submitted information will be compiled and presented to the 2026 Working Group.

The package for collection of national cost data is divided into four Annexes:

- **ANNEX A**: Major Equipment
- **ANNEX B**: Self Sustainment
- **ANNEX C**: Medical
- **ANNEX D**: Special Cases

In filling the templates, please follow the instructions contained within each Annex.

Pursuant to General Assembly resolution 62/252, Member States should indicate whether they wish to use existing contingent-owned equipment rates instead of national cost data, either in whole or in part. To facilitate this choice, Member States are requested to use the **form in the attached Appendix** (as contained in annex III of Secretary-General’s report A/62/774) to help them decide whether existing COE data could be used with or instead of national cost data.

**Member States are requested to return the completed templates (Excel Annexes) and form (Appendix) to [coewg2026@un.org](mailto:coewg2026@un.org) no later than 31 May 2025.**

**Decision on whether Contingent-Owned Equipment Manual data and/or national cost data should be used in the triennial review to be carried out by the 2026 Working Group on Contingent-Owned Equipment (A/62/774 Annex III)**

Name of Member State: \_\_\_\_\_

**1. Member State HAS provided some/all national cost data**

- YES For categories missing national cost data, 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 any national cost data**

- YES Input the data from chapter 8 of the COE Manual.
- NO Do not input data from the COE Manual.

Signature \_\_\_\_\_

Name \_\_\_\_\_  
(Please print)

Title \_\_\_\_\_  
(Authorized Member State Representative)

Date \_\_\_\_\_