



2026 CONTINGENT-OWNED EQUIPMENT WORKING GROUP

Briefing to Member States

Uniformed Capabilities Support Division (UCSD)
Office of Supply Chain Management (OSCM)

Tuesday, March 4, 2025

Briefing scope

Purpose and conduct of the COE Working Group

- Working group scope
- Issue Papers
- National Cost Data
- Mandated Studies
- Secretariat Issue Papers
- Key dates and deliverables



Legislative Framework for Formed Units

SECURITY COUNCIL

Mandate

GENERAL ASSEMBLY – 1 (UCSD-LED)

Quadrennial
Contingent-Survey

Triennial COE
Working Group

GENERAL ASSEMBLY – 2

C-34

Annual
Appropriations
(Peacekeeping and
Regular Budgets)

COE WG – 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

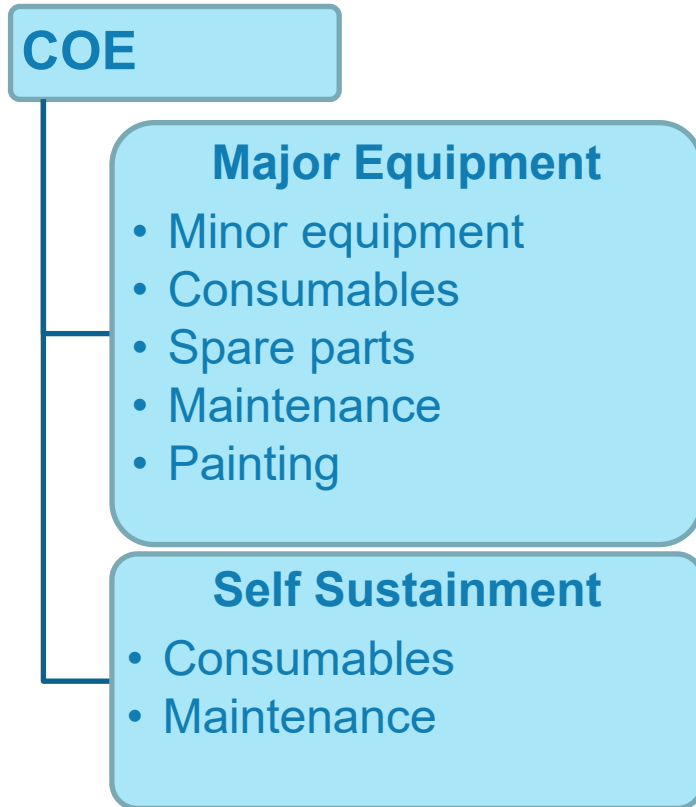
Takes decisions on basis of :

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

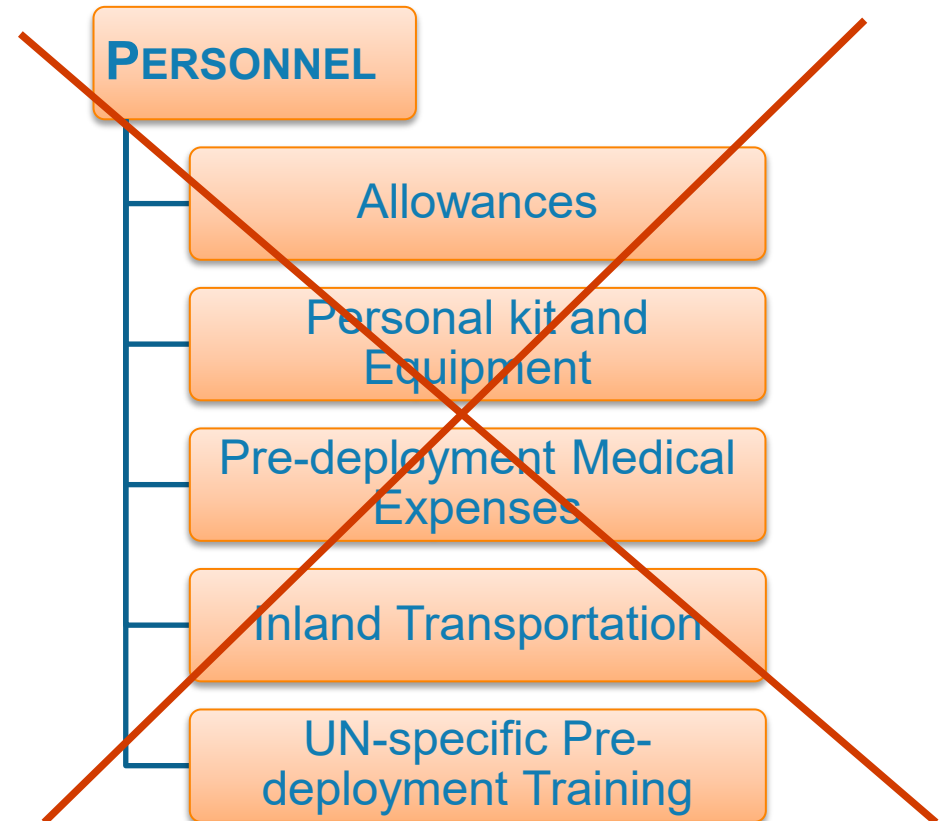
Managed by a Bureau elected by participants (Chair, Vice-Chair, and Rapporteur)

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

COE WG – Scope work



- Reviewed every 3 years by the **COE Working Group**



- Reviewed every 4 years via the **Quadrennial Troop Cost Survey**

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.

2026 COE Working Group - State of play

- **13 May 2024 – Delivered Briefing to UNHQ stakeholders** on preparation of the 2026 COE WG, key timelines and deliverables (what is excepted from them).
- **30 May 2024 – Delivered Briefing to Member States** on key timelines and deliverables.
- **28 May 2024 – Fax to all field missions** requesting to submit relevant topics for issue papers – Deadline for submission: **31 May 2025**
- **15 July 2024 – Note Verbale to Member States** with instructions and templates for the submission of issue papers and cost data - Deadline for submission: **31 May 2025**
- **4 December 2024 – Kick-off Meeting** with Member States.
- **23 January 2025 – Email to MS** on Deadline for Issue Papers & NCD package
- **4 March 2025 – Progress update**

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 the 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 in-scope issue papers will be discussed, approved or rejected by the WG**
- **Deadline of submission Final IPs by Member States – 31 May 2025**

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 and 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 – National Cost Data (ME, SS and Medical)

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



Mandated Studies set by 2023 COE WG

COE WG – Mandated Studies (1/3)

Keeping the System relevant

No.	Theme	Purpose of the study	Status
1	MRAP	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.	The study is at advanced stage. Definition of MRAP and its classification methods has been established. Current effort is to create reimbursement rates for the classes of MRAP. Cost data has been requested from member states.
2	Counter Drone	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.	The Phase I of study on threat analysis and operational need of a C-UAS has been completed. The Phase II of study paper on defining an Integrated C-UAS System is in final stages.
3	Ammunition	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.	Significant progress made. Data collection completed. Methodology for establishing rates is in final stages.
4	Ammunition	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 the UN Manual on Ammunition Management (UNMAM).	Working Group to review UNMAM and revise the shelf-life has made good progress.
5	Fleet Management	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	Progress made on identifications of costs and benefits related to the installation of these devices.

COE WG – Mandated Studies (2/3)

Keeping the System relevant

No.	Theme	Purpose of the study	Status
6	Linking Usage with Reimbursement for Major Equipment	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.	Field visits (UNMISS and MINUSCA) conducted. Data collection from field missions is in final stages.
7	Riot Control Equipment for FPU	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	Study group has held extensive discussions and have made good progress. It is analysing the reimbursement options.
8	Operational Factors	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.	Validation of operational engagement factor methodology is under progress through data collection. Analysis of data received from missions is in progress.

COE WG – Mandated Studies (3/3)

Keeping the System relevant

No.	Theme	Purpose of the study	Status
9	Repatriation vs. Reimbursement of tents	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.	Good progress made. Draft IP has been prepared and is being coordinated with stakeholders.
10	Temporary Operating Bases (TOBs)	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.	Good progress made. The study suggests to delete paragraph on TOB Premium after 12 months as all TOBs after 12 months must be converted to POB in accordance with the newly released Guidelines on TOB management .
11	Medical Facilities	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.	Working Group has completed the line by line review of the modules in Level 2 and 3, identified the linkages/dependencies between modules and is on track to finalize the reimbursement rates for each module.

COE WG – Secretariat Issue Papers

- **Cease of Operations:**
 - Clarify the policy on reimbursement of ME based on equipment status.
 - Clarify applicability of 90 days rule and the repat schedules.
 - Applicability of Partial or Phased COO.
 - Reimbursement applicability during non-operability of a unit.
- **Repatriation:**
 - Regulatory changes to the policy of BER and long-term unserviceable COE.
- **Hostile Action/Force Abandonment:**
 - Applicability during deployment/repatriation.
 - Applicability on residual value calculation for BER and LT-UNSERV ME.
 - Clarify different circumstances in which forced abandonment policy may be applied, including abandonment due to extreme logistical constraints.

COE WG – Secretariat Issue Papers

- **Environment:**
 - Establish reimbursement rates for: Medium and High penetration renewable power sources, and power storage Batteries.
- **Ammunition Management :**
 - Propose rotation of ammo (especially SAA) prior to its expiry, to be managed within the cap of USD 8m for the rotation of COE.
- **Mission factors:**
 - Propose revised calculation methodology for road conditions factor (portion of the area of responsibility with poor roads).

COE WG – Secretariat Issue Papers

- **Temporary Operating Base:** Clarify responsibilities for field defence in TOB (TCC/UN responsibilities) + (Other recommendations from TOB WG).
- **NSE Equipment:** Include cost implications for NSE Equipment deployed for use by NSE personnel.
- **National Cost Data (NCD) Methodology.** To mandate a study to suggest a more efficient gathering and use of the national cost data.
- **FRIM** (Field Remote Infrastructure Monitoring System). Installation of sensors on Generators (and WTPs?).
- **Data connectivity** below Battalion HQ level.
- **Multinational contingents/ embedded personnel** under one MOU: Define responsibilities and implications

Working Group on Contingent-Owned Equipment

Key dates and deliverables **going forward**

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

COE Working Group deliberations - **19 - 30 January 2026**

Resources

Web & e-mails

COE Working Group:

<https://operationalsupport.un.org/en/contingent-owned-equipment-working-group>

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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Questions & Answers