



# 2026 CONTINGENT-OWNED EQUIPMENT WORKING GROUP

## **Briefing to Member States**

**MOU and Reimbursement Policy Section (MRPS)**

Uniformed Capabilities Support Division (UCSD)

Office of Supply Chain Management (OSCM)

Wednesday, December 4, 2024



## Agenda

- Introductory remarks / USG/DOS
- 2026 Working Group on Contingent-Owned Equipment
- Survey to establish the standard rate of reimbursement to troop- and police-contributing countries (Quadrennial Survey)
- Other reimbursements/allowances related to Uniformed Personnel through adhoc decisions of GA
- Update on Member State Portal
- Questions & Answers

# Briefing scope

## Purpose and conduct of the COE Working Group

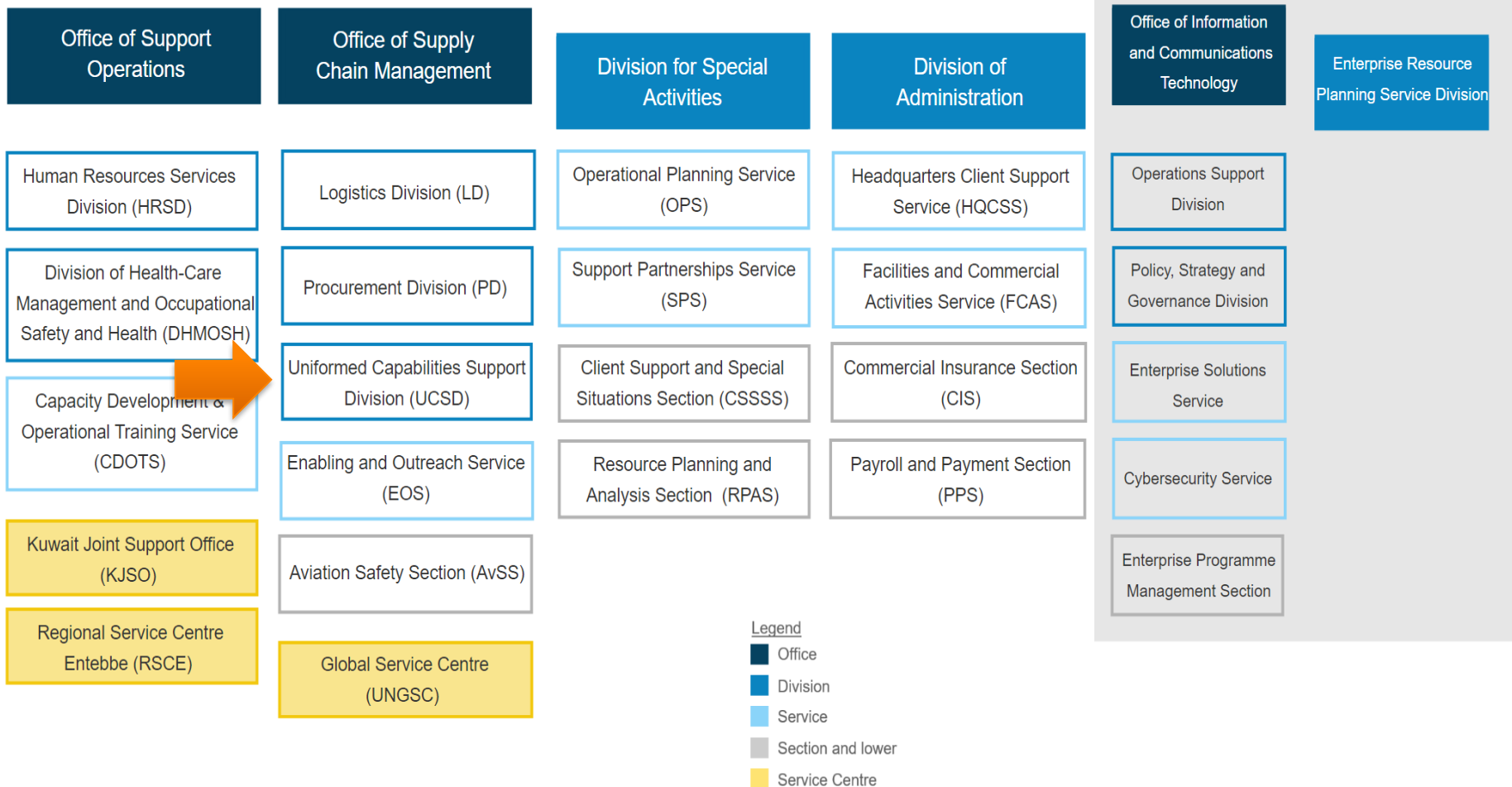
- Role of UCSD/DOS
- Working group scope
- Key dates and deliverables
- Issue Papers
- National Cost Data
- Mandates Studies
- Secretariat Issue Papers



Office of the Under-Secretary-General

## Department of Operational Support

DMSPC



# Legislative Framework for Formed Units

## SECURITY COUNCIL

Mandate

## GENERAL ASSEMBLY – 1 (UCSD-LED)

Quadrennial  
Contingent-Survey

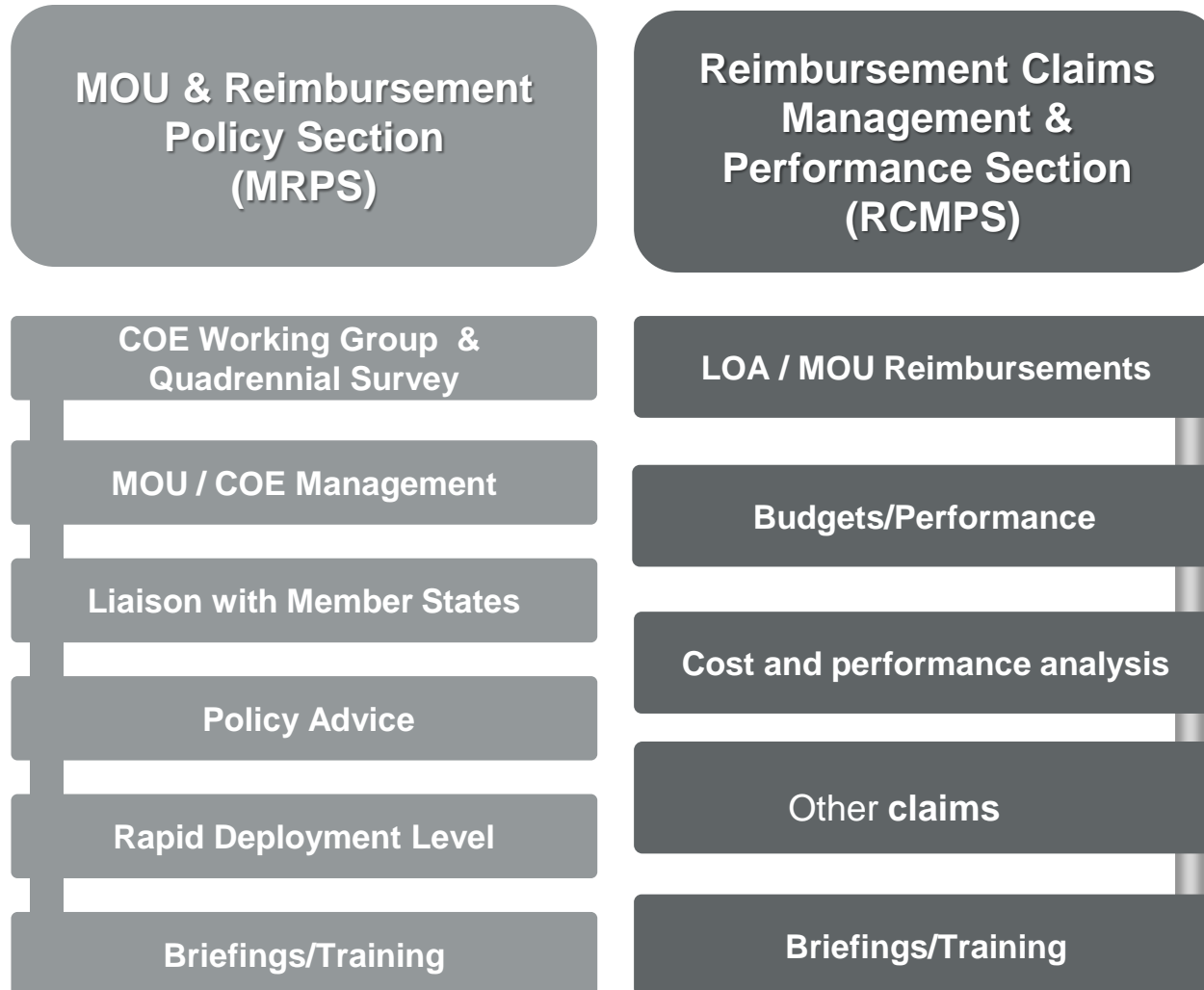
Triennial COE  
Working Group

## GENERAL ASSEMBLY – 2

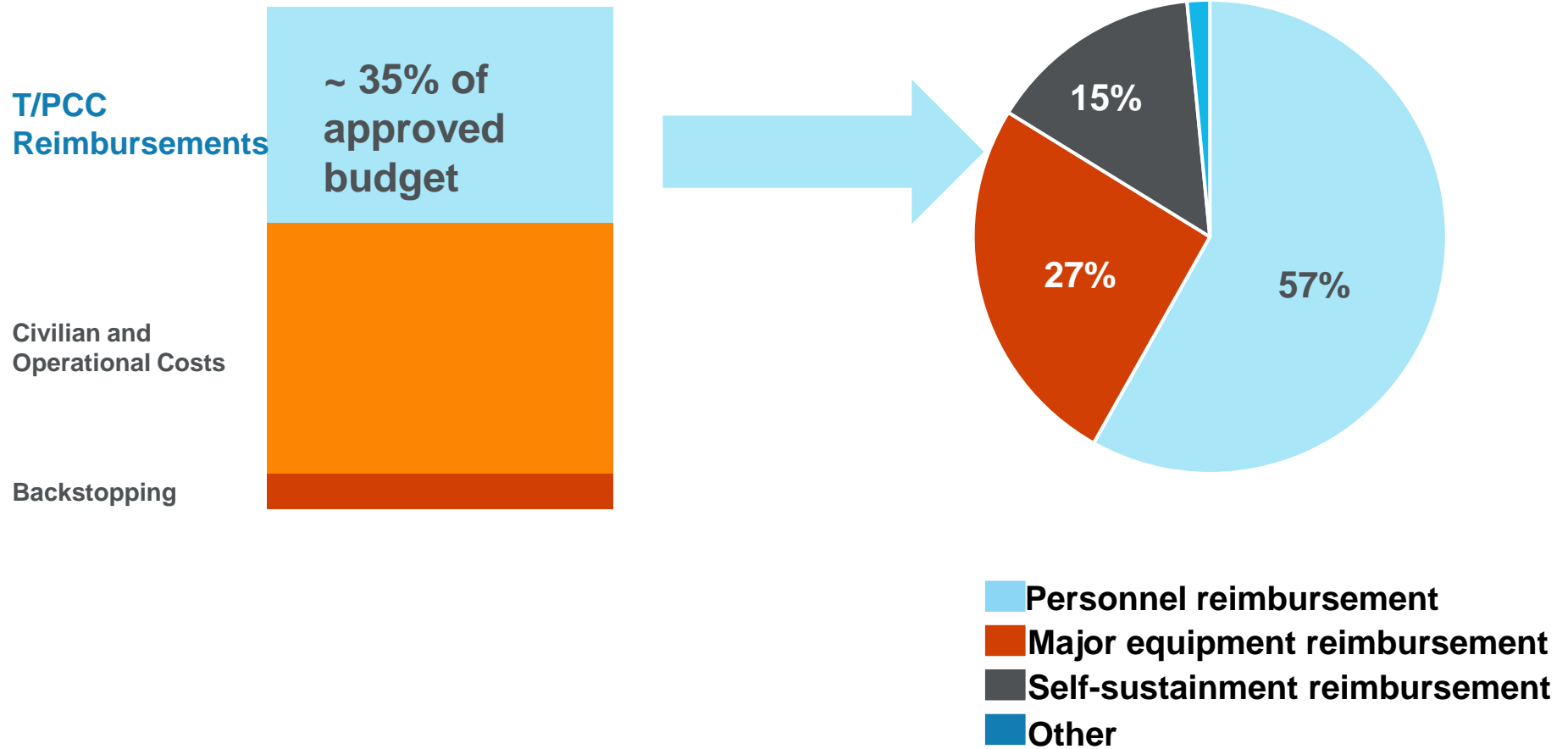
C-34

Annual  
Appropriations  
(Peacekeeping and  
Regular Budgets)

# Uniformed Capabilities Support Division (UCSD)



# Context of T/PCC Reimbursements.



2024/25 Approved Budget

## 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

# 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](mailto:coewg2026@un.org)

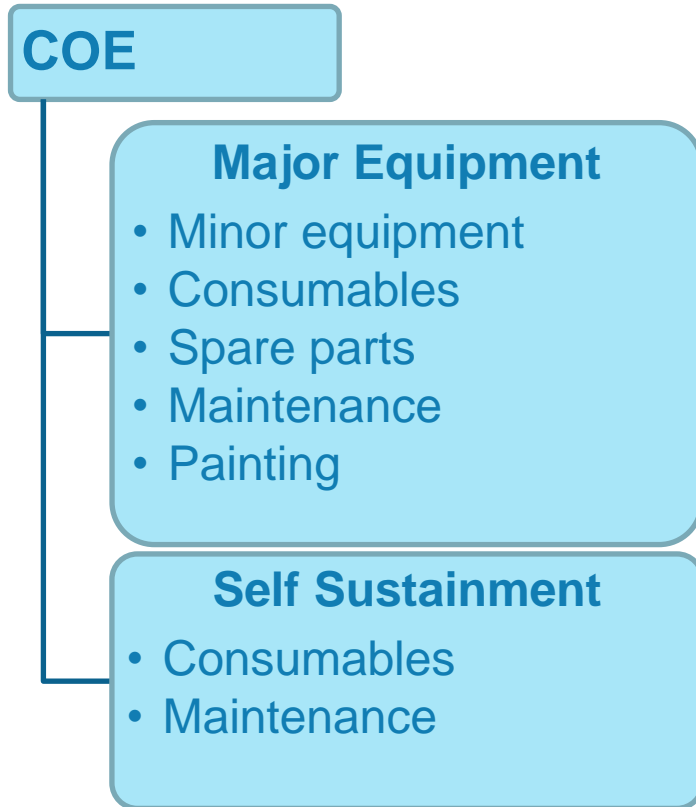
Deadline of submission Final IPs by Member States – **31 May 2025**

Deadline for Secretariat to share full package – **31 August 2025**

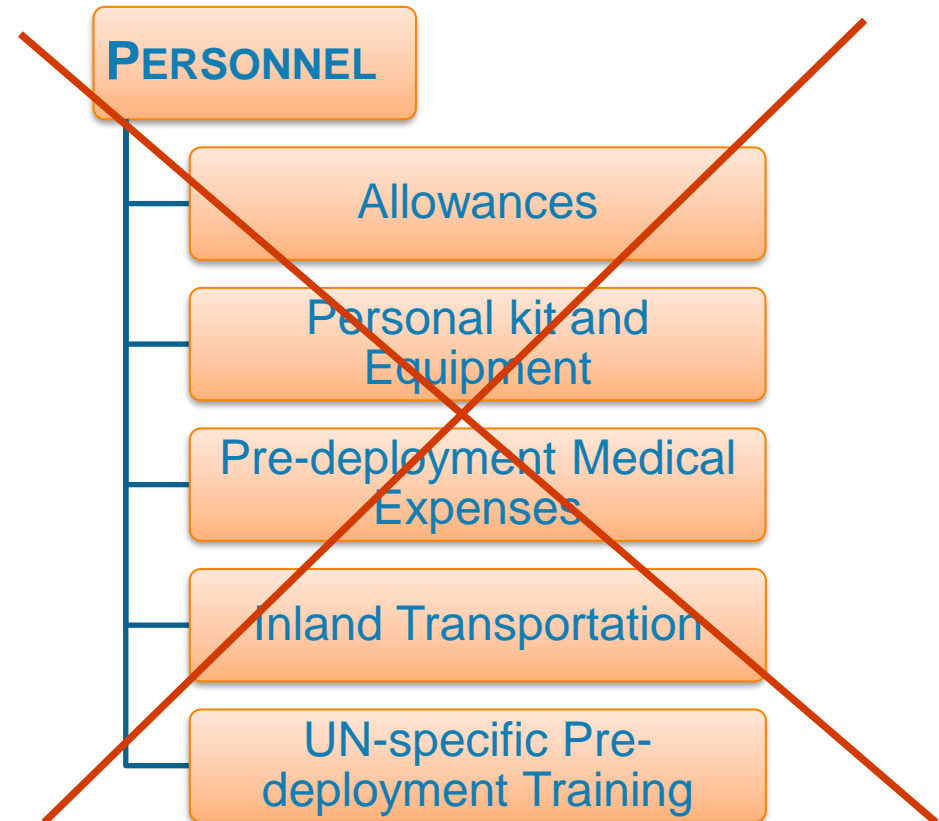
Bureau Elections and approval of Agenda – **20 November 2025**

Regular briefings to Member States planned until Jan 2026

## COE 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.

## 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 in-scope 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 representatives can assist Member States in preparing these references].*

*Helps us to group topics*



*Synopsis of what you want to present*



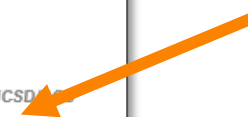
*Opportunity for in-depth justification, benefits and risks generated, etc.*



*Calculate the costs associated with the proposal (if any)*



*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	Thematic Area	Purpose of the Study	Status
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.	The study is at advanced stage. The classes of MRAPs have been identified and the process to establish reimbursement rates has started.
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.	Last two meetings held with stakeholders and member states on 18 Nov 2024 to discuss on the first phase of the modality of the study which is to establish the need of this capability in UN Field Missions. Draft study paper was presented and discussed by all stakeholders and member states representatives. 30 Nov 2024: agreed deadline for final comments. Next step is to develop concept paper on how to address the need (document being drafted).
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.	Significant progress made. Data collection completed. Methodology for establishing rates in process.
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 the UN Manual on Ammunition Management (UNMAM).	Working Group to review UNMAM has been established and shelf-life for explosives 5 years or less will be revised.

# COE WG – Mandated Studies (2/3)

Keeping the System relevant

No	Thematic Area	Purpose of the Study	Status
5	<i><b>Fleet Management</b></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	Progress made on identifications of costs and benefits related to the installation of these devices.
6	<i><b>Linking Usage with Reimbursement for Major Equipment</b></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.	TOR established. Field visits (UNMISS and MINUSCA) conducted. Next step will be data collection.
7	<i><b>Riot Control Equipment for FPU</b></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	Progress made on identification of costs for different reimbursement options. Finalizing way forward.
8	<i><b>Operational Factors</b></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.	Data is been collected from MINUSCA and UNMISS. The team could not get data from MONUSCO. The WG agreed, in principle, to consider the baseline for awarding the premium based on percentage of the unit personnel engaged in operations.

# COE WG – Mandated Studies (3/3)

Keeping the System relevant

No	Thematic Area	Purpose of the Study	Status
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.	Draft IP has been prepared and is being coordinated
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.	Data collection ongoing. The study will take into account the recently promulgated TOB Guidelines and recommend options.
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.	Working Group has met several times and completed (a) line by line review of the Level 2 and 3 Modules and (b) exercise identifying which modules should remain linked for reimbursement. Once current round on discussions are completed the findings will be consulted with mission FMO/CMOs.

# Ammunition Management

- **Key challenges:**
  - **No standardized rates leading to inability to budget and delays in reimbursements.**
  - **Financial implication to the Organization**
    - **Direct costs – reimbursement to T/PCCs for expired ammunition and explosive used for disposal.**
    - **Indirect costs – Storage (existing resources - no addl costs); Transportation to disposal site and medical cover (existing resources - no addl costs); Employment of Labor/ technical experts (existing UNMAS and Force EOD teams - utilized for a number of other tasks such as search and detection of IEDs/ and other EOD tasks – no addl costs).**
  - **No single platform to record COE ammunition leading to difficulty to monitor the status and initiate timely disposals and replenishments.**
- **2023 COE WG:**
  - **WG requested for a more comprehensive study to establish standard rates. Nepal is leading the mandated study. Findings will be presented to 2026 COE WG.**
- **Recording and tracking – UCSD is in process of creating an Ammunition Module in UCM to track and monitor COE ammunition.**
- **Ammunition Management common topic in recent Audits**

## COE WG – Secretariat Issue Papers

- **IP1. Statement of Unit Requirements (SUR).** Strengthening the SUR through appropriate language in the MOU.
- **IP2. Repatriation of long-term unserviceable COE** Regulatory changes to the policy of unserviceable COE.
- **IP3. Loss or damage to ME and SS during self-repatriation under LOA.** Policy framework only covers the loss or damage during deployment but lacks during repatriation.
- **IP4. FRIM (Field Remote Infrastructure Monitoring System).** Proposal of adoption of FRIM to Contingent-Owned Equipment.

## COE WG – Secretariat Issue Papers

- **IP5. Rotation of Ammunition.** Policy changes to transportation of ammunition to ensure effective management.
- **IP6. Forced Abandonment due to operational or logistical challenges.** Changes to the policy of forced abandonment to cover all aspects.
- **IP7. COE Disposal Policy.** Recommendation to strengthen the COE disposal policy.
- **IP8. National Cost Data (NCD) Methodology.** To mandate a study to suggest a more efficient gathering and use of the national cost data.

## 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 expected 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**
- **Sept. 2024 – Budget estimates for 2026 COE WG and Quadrennial Survey** prepared.
- **December 2024 – Kick-off Meeting with Member States**

# Resources

Web & e-mails

**e-mail: [coewg2026@un.org](mailto:coewg2026@un.org)**



DEPARTMENT OF OPERATIONAL SUPPORT

- Home
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- 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 Assembly.



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](#)





## Questions & Answers