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## Contingent owned equipment manual

Contingent-owned equipment (COE) refers to military and police contingents' major equipment and self-sustainment capabilities deployed in United Nations peace operations. Troop- and police-contributing countries are reimbursed for COE based on rates and conditions set by the General Assembly, as recommended by the Working Group on Contingent-Owned Equipment. The type of COE determines how it's reimbursed: major equipment used to support the mission mandate (e.g., vehicles) or self-sustainment equipment used by the contingent to support itself (e.g., catering, laundry). Some equipment can be reimbursed as either major or self-sustainment depending on its use. Major equipment is reimbursed based on a monthly rate calculated using the total cost of the equipment and its estimated useful life. The reimbursement rate includes a maintenance factor if the contingent is responsible for maintenance (wet lease) or not (dry lease). No-fault incident costs are also factored in. Reimbursement does not apply to equipment that's not present or serviceable. Self-sustainment categories are agreed upon by the UN and T/PCC, with reimbursement paid on a per-person basis if services meet UN standards. Additional factors considered include mission-specific requirements, extreme environmental conditions, intensified operational conditions, hostile action or forced abandonment, and incremental transportation costs affecting major equipment maintenance rates. Losses or damages caused by no-fault incidents are covered under the no-fault incident factor, while losses due to hostile actions fall under the hostile action or forced abandonment mission factor for low-value losses. High-value single incidents or cumulative losses can be reported to the UN through the T/PCC. The COE Working Group convenes every three years for a two-week session, producing recommendations for the Fifth Committee of the General Assembly based on issue papers submitted by Member States or the Secretariat. These reports outline policy updates and rates related to COE, as well as the model memorandum of understanding. The COE Manual is the official document outlining policies and procedures concerning COE reimbursement and control. Initially compiled by Norway's government, it has since been endorsed by the General Assembly as an official UN document. The manual ensures simplicity, accountability, and financial control through standardized reimbursement rates and common standards for equipment and services. The COE system relies on a Memorandum of Understanding between the UN and troop/police contributors to ensure accountability and control. Regular reviews every three years via the COE Working Group keep policies up-to-date and provide assistance to contributors. A technical group affiliated with the General Assembly's Fifth Committee is responsible for providing guidance on expenses reimbursement rates and related policies. This COE Working Group comprises representatives from member states who evaluate proposals submitted by both the Secretariat and individual nations in the form of issue papers. They also examine national cost data supplied by member states when assessing reimbursement rates. The group's recommendations are presented to the General Assembly for approval, along with input from the Advisory Committee on Administrative and Budgetary Questions. The approved 2023 COE Working Group proposals have been incorporated into an updated edition of the COE Manual, which has been disseminated in six official languages as a United Nations document under *A/78/87*. In accordance with General Assembly resolution 74/279, an organizational pre-session meeting took place on November 17, 2022, where the COE Working Group's Bureau was elected and its agenda for 2023 was agreed upon. Future meetings are scheduled for January 2026 in New York, with an organizational pre-session planned for November 20, 2025, to elect the new Bureau and finalize the session's agenda.

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