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**OFFICE OF THE
SECRETARY OF DEFENSE**

DEPARTMENT OF DEFENSE BUDGET

FISCAL YEAR 2026

June 2025



Justification for Fiscal Year 2026

**COUNTER-ISLAMIC STATE OF IRAQ AND SYRIA TRAIN
AND EQUIP FUND**

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The estimated cost of this report or study for the Department of Defense is approximately \$6,660 for the 2025 Fiscal Year. This includes \$150 in expenses and \$6,510 in DoD labor.
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COUNTER-ISIS TRAIN AND EQUIP FUND
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I. FISCAL YEAR (FY) 2026 BUDGET SUMMARY

The United States Government (USG) remains committed to the enduring defeat of the Islamic State of Iraq and Syria (ISIS) by supporting vetted partner forces to maintain pressure against ISIS. An ISIS resurgence is a threat to U.S. national interests, the people of Iraq, Syria, Lebanon, and the global community. The Counter-ISIS Train and Equip Fund (CTEF) supports the sustained defeat-ISIS (D-ISIS) mission by providing targeted support to sustain partner force operations and increasing vetted partner force capability. CTEF support will enable our vetted partner forces: the Iraqi Ministry of Defense (MoD), Kurdish Security Forces (KSF), the Iraqi Counter Terrorism Service (CTS), vetted Syrian groups and individuals (VSGI), and Lebanese Armed Forces (LAF), including Lebanese Special Operations Forces (LSOF), to lead the D-ISIS fight and prevent an ISIS resurgence.

This document outlines the Department of Defense's (DoD) best military assessment of areas where CTEF support will be required and estimates the funding needed for it. Funding addresses urgent and emergent operational support requirements of our vetted partners working toward the enduring defeat of ISIS. The Fiscal Year (FY) 2026 budget request for CTEF will significantly strengthen the capabilities of our vetted partner forces to maintain the security of territory liberated from ISIS, counter current or future ISIS threats, and ensure the continued secure and humane detention of ISIS fighters. As Operation INHERENT RESOLVE (OIR) transitions, CTEF will continue support to Iraqi, Syrian, and Lebanese D-ISIS partner forces. The goal of training, equipping, and providing operational assistance to vetted partner forces in this request is to consolidate gains achieved against ISIS in Iraq, Syria, and Lebanon and help prevent its resurgence in these countries.

In Iraq, effective vetted partner force operations have significantly weakened ISIS' capabilities, but ISIS continues trying to rebuild its presence in remote areas of the country. CTEF will continue to offer essential training and equipment support, enhancing Iraq's ability to lead and manage D-ISIS operations. In FY 2026, Combined Joint Task Force – Operation INHERENT RESOLVE (CJTF-OIR) plans to allocate approximately \$212.516 million in CTEF funds to Iraqi units including the MoD, KSF, and CTS for long-term planning, joint operations, and coordination of D-ISIS efforts with unified action partners, which include coalition forces, government entities, and nongovernmental organizations. The FY 2026 budget will also mark the end of the Peshmerga Stipend Program as outlined in the memorandum of understanding (MOU) between the USG and the Kurdistan Regional Government (KRG). This request will provide training and equipment for two additional divisions of the Ministry of Peshmerga Affairs (MoPA) and various CTS resources. Additionally, it includes funding for repair and renovation materials, medical supplies, and maintenance parts essential for partner forces, all aimed at enhancing operational capabilities to ensure the enduring defeat of ISIS.

CTEF support in Syria is critical for VSGI to conduct D-ISIS missions, detain ISIS fighters securely and humanely, and prevent ISIS resurgence. CTEF will provide vetted Syrian partners with the equipment and supplies needed for ongoing D-ISIS security. CTEF support will also allow VSGI to securely and humanely detain ISIS fighters and support efforts to improve security conditions and to counter ISIS networks in the Al-Hol Displaced Persons Camp. The FY 2026 request of \$130 million for Syria is a slight decrease

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from the FY 2025 enacted amount, with reductions in the Infrastructure Repair and Renovation (IRR) category reflecting the significant work accomplished on detention facility modernization in FYs 2024 and 2025.

CTEF support in Lebanon is critical for LSOF to conduct D-ISIS missions and constrain the group's potential to expand in Lebanon. CTEF will be used to provide vetted Lebanese partners with the training, equipment, and supplies needed for D-ISIS security. The FY 2026 justification presents a request of \$15 million for Lebanon to enhance support to partner forces by expanding D-ISIS capabilities and ultimately preventing further ISIS expansion.

Table 1: Fiscal Year 2026 Summary

Budget Summary	FY 2024 Enacted/ ^{1/}	FY 2025 Enacted/ ^{2/}	FY 2026 Request
CTEF Iraq (CTEF-I) Requirements	\$241,950,000	\$380,758,349	\$212,516,000
CTEF Syria Requirements	\$156,000,000	\$147,941,208	\$130,000,000
CTEF Lebanon Requirements	\$0	\$0	\$15,000,000
Total Requirements	\$397,950,000	\$528,699,557	\$357,516,000

1/ FY 2024 INCLUDES DIVISION A OF THE DEPARTMENT OF DEFENSE APPROPRIATION ACT, 2024 (P.L. 118-47)

2/ FY 2025 CONSISTENT WITH THE FURTHER CONTINUING APPROPRIATIONS ACT, 2025 (DIVISION A OF PUBLIC LAW 118-158)

II. IRAQ

Program Summary: CJTF-OIR coordinates its support to the vetted Iraqi Security Forces (ISF) and the KSF through various partnerships. CJTF-OIR's Military Advisory Group (MAG) – Iraq collaborates with the Joint Operations Command – Iraq (JOC-I) to advise, assist, and enable (A2E) the Government of Iraq (GoI) in its D-ISIS efforts. Meanwhile, CJTF-OIR's MAG – North works with elements of the KSF under the MoPA to support D-ISIS operations in the Iraqi Kurdistan Region (IKR).

Additionally, CSOJTF-C partners with the CTS through the Special Operations Advisory Group (SOAG) to enable Iraqi Special Operations Forces (ISOF). These organizations are recognized as the preferred partners in providing strategic A2E support to achieve desired outcomes, ensuring the enduring defeat of ISIS.

CTEF remains a crucial tool for providing these resources and skills, with the longer-term goal being for the designated vetted partner forces to generate their own capabilities, reduce their reliance on CTEF, and improve their logistical and sustainment operations. Recipient forces must be appropriately vetted in support of either CJTF-OIR or CSOJTF-C to assess for association with terrorist organizations or groups associated with the government of Iran and must commit to promote respect for human rights and the rule of

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law before receiving assistance. Leahy vetting is required for the CTEF program in Iraq pursuant to Section 362 of Title 10 United States Code (the “DoD Leahy Law”).

Table 2: Iraq Year-Over-Year Summary

Category	FY 2024 Enacted ^{1/}	FY 2025 Enacted ^{2/}	FY 2026 Request
Training and Equipment (T&E)	\$41,668,865	\$257,058,349	\$175,028,940
Logistics Support, Supplies, and Services (LSSS)	\$12,250,000	\$9,700,000	\$17,240,000
Stipends	\$135,000,000	\$60,000,000	\$0
IRR	\$10,500,000	\$4,795,000	\$0
Sustainment	\$42,531,135	\$49,205,000	\$20,247,060
Total CTEF Iraq	\$241,950,000	\$380,758,349	\$212,516,000

1/ FY 2024 INCLUDES DIVISION A OF THE DEPARTMENT OF DEFENSE APPROPRIATION ACT, 2024 (P.L. 118-47)

2/ FY 2025 CONSISTENT WITH THE FURTHER CONTINUING APPROPRIATIONS ACT, 2025 (DIVISION A OF PUBLIC LAW 118-158)

III. REQUIREMENTS IN IRAQ BY CATEGORY

A. T&E

CJTF-OIR conducts A2E with vetted partner forces to independently maintain the enduring defeat of ISIS and prevent its resurgence. CTEF T&E procurements ensure the continued development of partnered forces capabilities to defeat ISIS remnants, without U.S. or coalition assistance in accordance with DoD’s two lines of effort, denial of ISIS safe havens and building partner capabilities, to ensure the enduring defeat of ISIS.

Table 3: Overall CTEF-I T&E

Overall Training and Equipment			
Partner Force	FY 2024 Enacted	FY 2025 Enacted	FY 2026 Request
MoD ^{1/}	\$13,842,862	\$189,050,112	\$48,419,000
MoPA Divisions	\$4,924,012	\$57,792,529	\$61,014,940

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MoI (BGF)	\$901,991	\$904,402	\$0
CTS	\$22,000,000	\$9,311,306	\$65,595,000
Total Partner Force T&E	\$41,668,865	\$257,058,349	\$175,028,940

I/ MoD AND JOC-I REQUIREMENTS ARE COMBINED IN THE FY 2026 JUSTIFICATION-BOOK (J-BOOK)

1. IRAQ MoD T&E SUMMARY

The MoD is responsible for manning, training, and equipping the Iraqi Ground Forces Command, Iraqi Navy (including Marines), Iraqi Air Force (IQAF), and Iraqi Air Defense Command. These elements provide forces to JOC-I for D-ISIS operations and have achieved a steady state of counterterrorism (CT) capabilities.

Flight Oxygen Tank Fill and Qualification System. The Cessna Armed Caravan-208 (AC-208) is at a critical disadvantage because it currently cannot fill flight oxygen tanks. This limitation restricts the aircraft's operational altitude, thereby heightening its vulnerability to enemy ground fire and other various threats. By introducing a state-of-the-art flight oxygen tank filling system, Iraq's manned aircraft will operate safely at higher altitudes, significantly bolstering intelligence, surveillance, and reconnaissance (ISR) capabilities. This acquisition will allow the IQAF to execute complex joint fire operations unimpeded by altitude limitations, effectively countering threats without the need for coalition air support. This essential acquisition, paired with future advancements, will enhance mission effectiveness and ensure the safety of Iraqi personnel in high-risk environments.

Air-to-Ground Communication System. IQAF F-16s must communicate effectively with ground communication systems during D-ISIS missions. Establishing a system that allows F-16s to connect with operational control centers will support Multinational Advisory Group in enhancing Iraq's over-the-horizon communication and command and control (C3) capabilities, which are critical areas of limitation for Iraq. This solution will provide Iraq with the capability to independently conduct D-ISIS operations without relying on coalition support.

AGM-114 Hellfire Missiles. The IQAF's two Cessna AC-208 Combat Caravan Light Attack A currently uses seven to 10 Hellfire missiles during training and combat missions. As OIR evolves, Iraq's Hellfire expenditure is expected to increase, as Iraq will conduct D-ISIS missions without coalition assistance. Hellfire missiles are AC-208's the most effective precision-guided munitions, allowing for accurate targeting of ground targets. The IQAF requires a continuous supply of Hellfires to carry out D-ISIS airstrikes and maintain its D-ISIS efforts. They keep their Hellfires in secure facilities, adhering to proper accountability procedures confirmed through recent end-use monitoring inspections.

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MoD Communications Equipment. The Iraqi Army's inability to communicate security and effectively both internally and externally during D-ISIS operations is a critical gap that limits higher headquarters' ability to create a common operating picture and facilitate a combined-arms strategy for D-ISIS operations. The introduction of improved communications equipment will enhance partner force capacity to conduct independent D-ISIS operations and provide the ability to maintain secure communications and battle tracking capabilities, maximizing combat effectiveness and significantly improving operational outcomes.

Area of Common Interest (ACI) Brigade ISR Assets. The two ACI brigades are tasked to deny ISIS freedom of movement in and around the Kurdish Coordination Line. They are trained to conduct both independent and joint D-ISIS operations. These brigades conduct ongoing D-ISIS operations and lack the ISR assets necessary to achieve maximal results.

Table 4: MoD T&E

MoD T&E			
Operational Requirements	Quantity	Unit Cost	Total Cost Estimate
Flight Oxygen Tank Fill and Qualification System	1	\$1,500,000.00	\$1,500,000
Air-to-Ground Communication System	1	\$3,000,000.00	\$3,000,000
Hellfire Missiles	100	\$120,000.00	\$12,000,000
MoD Communication Equipment	247	\$40,449.44	\$10,000,000
ACI Brigade ISR Assets	27	\$811,814.82	\$21,919,000
Operational Requirements Total			\$48,419,000
Total MoD T&E			\$48,419,000

2. MoPA PROGRAM SUMMARY

The KSF are the KRG's constitutionally authorized security forces responsible for the IKR's security in accordance with Article 9 of the Iraqi Constitution. MoPA is an apolitical military institution that oversees the KSF's defensive operations. Together, MoPA and KSF play a crucial role in Iraq's long-term security strategy, which aims to ensure the enduring defeat of ISIS. Their operations focus on securing the northern front along the Iraqi border and facilitating combined operations with the ISF in areas of mutual interest where ISIS has been able to establish limited sanctuaries.

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By 2026, the MoPA's force structure will include six divisions acting as the operational command elements to direct operations through regional guard brigades (RGB) at the tactical level. These divisions will serve as operational command elements, overseeing operations through RGBs at the tactical level. Additionally, MoPA will establish three training centers, a staff training college, two support force commands, and multiple logistics units. To implement these changes and reforms, MoPA requires support from the Coalition Training and Evaluations Framework. These efforts aim to enhance MoPA's operational capacity to ensure the enduring defeat of ISIS.

CTEF will provide support to the MoPA divisions, RGBs, and other vetted KSF elements. This support will include T&E aimed at enhancing light infantry capabilities, conducting comprehensive wide-area security operations, and facilitating joint operations. Additionally, CTEF will assist in developing MoPA self-sustainable indirect fire systems and equipping RGB operations centers with communication tools. To improve mobility and maneuverability for D-ISIS missions throughout the IKR, CTEF will also procure up-armored and recovery vehicles.

Table 5: MoPA T&E

MoPA T&E			
MoPA Ammunition Requirements	Quantity	Unit Cost	Total Cost Estimate
Mortar/Rocket	17,000	\$313.00	\$5,321,000
MoPA Ammunition Total			\$5,321,000
MoPA Weapons Requirements	Quantity	Unit Cost	Total Cost Estimate
Rifles/Pistols/Machine Guns	10,000	\$900.00	\$9,000,000
Mortars/Rocket Launchers	20	\$53,000.00	\$1,060,000
Optics and Accessories	1,700	\$600.00	\$1,020,000
MoPA Weapons Total			\$11,080,000
MoPA Vehicles Requirements	Quantity	Unit Cost	Total Cost Estimate
Sport Utility Vehicles/Utility Vehicles	250	\$47,000.00	\$11,750,000
Armored Vehicles	52	\$197,641.85	\$10,277,376
Recovery Vehicles	2	\$700,000.00	\$1,400,000
Water Trucks/Trailer	32	\$127,509.63	\$4,080,308
MoPA Vehicles Total			\$27,507,684

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MoPA Equipment Requirements	Quantity	Unit Cost	Total Cost Estimate
Protective Armor Equipment	11,295	\$410.28	\$4,634,113
Uniforms/Boots/Accessories	49,589	\$113.16	\$5,611,391
Individual Protective equipment	13,000	\$500.05	\$6,500,653
Generators	12	\$30,000.00	\$360,000
MoPA Equipment Total			\$17,106,256
TOTAL MoPA T&E			\$61,014,940

*TOTALS MAY NOT ADD DUE TO ROUNDING

3. CTS PROGRAM SUMMARY

The CTS is a quasi-ministerial organization that reports to Iraq's Prime Minister. Its three-tiered structure includes the CTS headquarters, Counter-Terrorism Command and ISOF brigades. CTS conducts warrant-based, intelligence-driven operations against ISIS elements throughout Iraq and has demonstrated high capability. In FY 2026, CTEF CTS support will include: Training and equipping additional CTS operators to ensure a fully mission-capable force; helping establish a new CTS training center; sustaining the ISR aerial platform fleet; expanding the CTS communication strategy; and enhancing CTS maintenance and sustainment capabilities.

Ammunition Force Generation. CTS warehouse and logistics advisors have established exact ammunition requirements for CTS force generation, separate from operations and routine training. CTS was authorized an additional 4,000 personnel and will establish two new battalions in the coming months. CTS is highly accountable to Coalition supervision and routinely demonstrates they are expending provided ammunition efficiently, whether fighting ISIS in the field or training in preparation for future D-ISIS missions.

Training Center Support. CTS has embarked on an ambitious project to create a new and innovative Special Forces training compound. This training center will serve as a focal point for skill development, including operator-level tactics, basic skills proficiencies, staff functions, and deliberate exercises centered on the enduring defeat of ISIS. Funds for this effort will cover costs for simulators, training equipment, and all other training center-related requirements.

ISR Fleet. Previous CTEF divestments provided CTS a fleet of vertical take-off and landing unmanned aerial systems (UAS). These UAS's will become the backbone of the GoI's Strike Cell post-OIR and will ensure CTS is capable of highly effective and targeting

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missions in Iraq. CTEF funding will maintain a fleet that meets current and emerging requirements, including replacement payloads, platforms, and needed maintenance, as well as potential contracted field service support.

Sulay Special Weapons and Tactics (SWAT) Night Vision Devices (NVDs). Sulay SWAT is a highly effective GoI-recognized law enforcement organization unit located north of the Kurdish Coordination Line (KCL) that partners directly with U.S. Special Forces. In daylight hours, Sulay SWAT consistently performs D-ISIS missions with few to no casualties, particularly in urban settings. Equipping Sulay SWAT with NVDs will afford operators an advantage during night operations, especially in rural areas where ISIS threats are greatest, reducing their likelihood of taking casualties. CTS has agreed to partner with Sulay SWAT to facilitate NVD maintenance training until Sulay can confidently execute it independently.

Sulay SWAT Ammunition. Sulay SWAT has increased its frequency of operations in the IKR, leading to an increase in ammunition consumption. As with other vetted partner forces, Sulay SWAT has undergone a significant shift to standard North Atlantic Treaty Organization (NATO) firearms but currently they cannot acquire enough NATO standard ammunition for these weapons. Providing ammunition to Sulay SWAT will enable them to maintain or increase operational tempo to continually disrupt and eliminate ISIS activity north of the KCL and using standard NATO weapons will enhance interoperability with partner forces.

Joint Special Operations Training. The Joint Special Operations University (JSOU) plans to conduct 10 to 20 mobile training team courses each year to support CTS. These courses will focus on professional staff development to ensure CTS can effectively carry out high-level D-ISIS missions with a reduced advisor presence after OIR transition. JSOU has already identified the necessary requirements, training courses, and translators to maximize the classes' value. The courses will cover a variety of topics, including noncommissioned officer development, staff planning, product development, civil-military operations, high-level staffing, and information operations.

CTS Heavy Lift Battalion Reinforcements. The CTS Heavy Lift Battalion plays a crucial role in providing CTS logistical support. SOAG advisors recommend procuring additional equipment, such as trailers, forklifts, and heavy trucks, to increase the unit's currently overstretched capacity. The CTS Heavy Lift Battalion is essential for the partner force's logistics sustainability. Increasing logistics capacity will be vital post-OIR transition as the CTS will need to travel greater distances to transport materials from coalition-controlled divestment points in the future.

CTS Mine-Resistant Armored Vehicle. CTS requires armored vehicles that can protect occupants in the event of an improved explosive device (IED) detonation. These vehicles will be essential for operations in austere rural environments where there is a heightened risk of enemy ambushes and CTS's current tactical vehicle fleet offers limited protection against such attacks. Mine-

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resistant vehicles will allow D-ISIS missions to continue while minimizing the risk of casualties and preserving the force for future operations.

Communication Equipment. CTS currently faces challenges in secure and effective communication, both internally and with external organizations, during D-ISIS operations, which hinders higher headquarters' ability to establish a common operational picture and implement a combined arms D-ISIS strategy. The existing communication gaps have led to preventable CTS casualties, primarily due to difficulties in reliably coordinating casualty evacuations and reinforcements. Providing upgraded equipment will improve CTS' ability and ensure secure communications and effective battle tracking, maximizing overall combat effectiveness during D-ISIS operations.

Table 6: CTS T&E

CTS T&E			
CTS Force Generation and Training Center	Quantity	Unit Cost	Total Cost Estimate
Ammunition Force Generation - 5.56mm Ammunition	5,000,000	\$0.98	\$4,900,000
Ammunition Force Generation - CTG 5.56mm Ball 10CLP	10,000,000	\$0.35	\$3,500,000
Ammunition Force Generation - 9mm	10,000,000	\$0.16	\$1,600,000
Ammunition Force Generation - 12G Shotgun Shell	1,000,000	\$0.52	\$520,000
Ammunition Force Generation - 7.62mm	1,650,000	\$1.20	\$1,980,000
Training Center Support - Shoot House Outfitting	2	\$1,000,000.00	\$2,000,000
Training Center Support - Simulators	8	\$250,000.00	\$2,000,000
Training Center Support - Conversion Bolts	600	\$180.00	\$108,000
Training Center Support - Special Effects Small Arms Marking System Rounds	6,000,000	\$0.07	\$420,000
Training Center Support - Masks	1,000	\$20.05	\$20,050
Training Center Support - Training Munitions (Grenades, Blanks, etc.)	1,485,975	\$2.00	\$2,971,950
CTS Force Generation and Training Center Total			\$20,020,000
CTS ISR Fleet	Quantity	Unit Cost	Total Cost Estimate
ISR Fleet - UAS Airframe	5	\$635,000.00	\$3,175,000
ISR Fleet - UAS Payload	5	\$625,000.00	\$3,125,000

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CTS T&E			
ISR Fleet - Spare Parts	5	\$55,000.00	\$275,000
ISR Fleet - Training and Field Service Representative (FSR) (Months)	6	\$1,000,000.00	\$6,000,000
CTS ISR Fleet Total			\$12,575,000
CTS Operational Requirements	Quantity	Unit Cost	Total Cost Estimate
Sulay SWAT NVDs	300	\$5,000.00	\$1,500,000
Sulay SWAT Ammunition	2,000,000	\$1.25	\$2,500,000
Joint Special Operations Training (Courses)	20	\$100,000.00	\$2,000,000
CTS Mine-Resistant Armored Vehicle	6	\$500,000.00	\$3,000,000
CTS Heavy Lift Battalion Reinforcements (Maintenance Included)	18	\$222,222.22	\$4,000,000
Communication Equipment	455	\$43,956.04	\$20,000,000
CTS Operational Requirements			\$33,000,000
Total CTS T&E			\$65,595,000

B. LSSS

The FY 2026 CTEF-I LSSS request supports transporting and storing CTEF equipment, which involves moving equipment from the Continental United States (CONUS) to Kuwait, utilizing the sole route for shipping directly into Iraq. The request covers costs associated with packing, crating, and handling CTEF equipment, materials, and vehicles.

LSSS funding will also cover the maintenance of CTEF-procured equipment before it is transferred to partner forces, ensuring it is mission-ready upon receipt. Implementing agencies' overhead costs fall under the standard level of service (SLS) umbrella and encompass civilian and contractor labor and support costs related to procurements made through the United States Army Security Assistance Command (USASAC).

CTEF-I Wide Repatriation Support. CJTF-OIR will support transportation and equipping requirements to repatriate ISIS fighters and families to Iraq in accordance with the GoI. Transportation support will fund flights to repatriate ISIS fighters in conjunction with ISF repatriation requirements.

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CTEF-I Wide Transportation Support. Equipment is transported from CONUS to theater using either the Defense Transportation System or vendor-provided transportation with a pre-approved policy exception. Advanced funding is required due to the required lead time for processing a transportation request.

CTEF-I Wide Overhead. Implementing agencies require compensation for work done on CTEF-I requirements, largely to pay for civilian/contractor labor costs, travel expenses, and similar costs. Prior to each FY, USASAC estimates the expected cost for SLS by coordinating with implementing agencies.

Table 7: CTEF-I LSSS

LSSS			
CTEF-I Wide LSSS	Quantity	Unit Cost	Total Cost Estimate
Repatriation Support	1	\$6,240,000.00	\$6,240,000
Transportation Support (Not Repatriation)	1	\$6,000,000.00	\$6,000,000
CTEF-I Wide Overhead	1	\$5,000,000.00	\$5,000,000
CTEF-I Wide LSSS			\$17,240,000
Total CTEF-I Logistics Support, Supplies, and Services			\$17,240,000

C. STIPENDS

The FY 2026 J-Book marks the end of the Peshmerga Stipend Program. In accordance with the September 2022 MOU between the DoD and the KRG, the Iraqi government will be fully responsible for KSF stipends

Table 8: CTEF-I Stipends Summary

Category	FY 2024 Enacted	FY 2025 Request	FY 2026 Request
Stipends	\$135,000,000	\$60,000,000	\$0
Total CTEF Iraq	\$135,000,000	\$60,000,000	\$0

D. IRR

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CJTTF-OIR is dedicated to ongoing IRR effort to ensure proper security and storage of materials divested to vetted partner forces. Renovation initiatives focus on enhancing existing structures to protect CTEF-procured materials from theft, environmental hazards, fuel spills, and unintentional explosives detonation. Additionally, IRR efforts aim to improve training centers to enhance combat effectiveness by developing the ISF capabilities by training field skills and tactics using realistic war simulations in various terrain. There are no current IRR requirements planned for FY26.

Table 9: CTEF-I IRR

Infrastructure Repair and Renovation	
IRR Requirements	Total Cost Estimate
IRR	\$0
Total IRR	\$0

E. SUSTAINMENT

The FY 2026 sustainment funding will be spent to maintain material previously transferred to partner forces until they establish lasting institutional sustainment and acquisition programs. Equipment divested to partner forces over five years ago will need substantial repairs to remain operational, resulting in significant maintenance costs. In addition to repair and replacement expenses, planned sustainment spending will also cover medical supplies, food, and fuel requirements.

MoPA Class I and III. The FY 2026 estimate for MoPA forces material support will include Class I (subsistence) and Class III (petroleum, oil, and lubricants (POL)). A relatively large proportion of sustainment support is directed toward the MoPA forces compared to other ISF elements because the former currently these essential resources. These materials will help the MoPA sustain its affiliated forces as it centralizes command and establishes institutional support processes.

CTS Class VIII. FY 2026 CTS sustainment divestments are for medical supplies and equipment needed to minimize casualties during D-ISIS operations.

Table 10: CTEF-I Sustainment

Sustainment	
MoPA Sustainment	Total Cost Estimate

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Sustainment	
Class I (Subsistence)	\$9,000,000
Class III (POL)	\$7,247,060
MoPA Sustainment Total	\$16,247,060
CTS Sustainment	Total Cost Estimate
Class VIII (Medical Material)	\$4,000,000
CTS Sustainment Total	\$4,000,000
Total Sustainment	\$20,247,060

IV. IMPACT IF NOT FUNDED

During the normalization phase of operations and OIR transition in Iraq, CTEF is essential for enhancing the ISF and KSF's long-term capabilities to ensure the enduring defeat of ISIS. CTEF funding will enable the CJTF-OIR to build on the capabilities developed through years of collaboration between coalition members and the ISF.

Significant investments in training and equipping the RGBs will help MoPa achieve essential milestones for creating a unified and effective force structure.

Funding CTEF below requested levels could lead to a decline in critical D-ISIS capabilities, which could lead to an ISIS resurgence. Meanwhile, the GoI and the KRG continue to address readiness gaps as they work toward establishing the institutional mechanisms required to maintain the modern military force vital for keeping pressure on ISIS to prevent them from developing new capabilities. This budget request will support U.S. foreign policy and national security by helping to improve the security of a strategic partner.

V. SYRIA

Program Summary: Coalition forces depend on CTEF to continue pursuing the D-ISIS mission by, with, and through VSGL, including the Syrian Democratic Forces (SDF) and its affiliated groups in Northeast Syria (NES), as well as the Syrian Free Army (SFA) in Southeast Syria. While coalition and partner force D-ISIS operations in Syria have significantly degraded the terrorist organization's leadership and networks, the dramatic changes in the political landscape in Syria since the fall of the Assad regime in November 2024 introduce risk and uncertainty, as well as opportunities, to the security landscape there and bordering countries. ISIS

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continues to conduct attacks against SDF, SFA, and civilians, particularly in the area surrounding the Al-Hol Displaced Persons Camp and in pockets of Syria where security force presence is thin, inconsistent, or rapidly changing, particularly in the Badiyah desert.

The ISIS law of war detainee population in Syria represents the largest concentration of ISIS fighters globally. Protecting and managing these detainees remains critical to preventing an ISIS resurgence. If not effectively contained, these ISIS fighters could reemerge as a committed and experienced fighting force that would threaten the broader region and other areas around the globe. Although repatriating ISIS foreign fighters remains the most durable long-term solution, CTEF assistance to increase the size of the security force and upgrades to detention facility infrastructure partially mitigates the risk of breakouts from SDF-managed detention facilities that could fuel ISIS reconstitution efforts.

A DoD FY 2025 end-of-year goal is an increase of 1,000 VSGI personnel receiving CTEF support, including detention center guards, security forces, and partner force members with access to previously denied areas now accessible due to the fall of the Assad regime. In FY 2026, DoD expects to continue of the growth of VSGI stipend recipients as operationally required based on the changing security landscape in Syria and along its borders. As the political landscape evolves in Syria, DoD continues to assess VSGI's associations with terrorist groups and other proscribed entities to ensure support is aligned with CTEF's purpose and U.S. policy.

SDF. Encompasses an array of elements, including the Syrian Defense Commandos, the Syrian Arab Coalition, the Special Operations Team (SOT) and various internal security forces. The DoD will continue to provide training and equipment to five commando companies and SOT forces to conduct D-ISIS counterinsurgency (COIN) operations. The commando forces utilize precision raids and clearance operations to ensure the enduring defeat of ISIS. CTEF will continue providing small arms and light weapons to support the SDF.

Internal Security Forces (InSF). CTEF will continue to provide training and equipment to the InSF for D-ISIS operations. This force provides civil protection against ISIS elements by manning road checkpoints and by conducting inner-city patrols to counter ISIS activity. CTEF will support InSF elements that function as quick-reaction forces, conduct small raids, and execute direct-action operations against insurgency cells, often in urban areas and tight quarters.

Provincial Internal Security Forces (PrISF). CTEF will enable continued PrISF training to serve as guards at detention facilities holding ISIS members and to conduct fixed site, checkpoint, and perimeter security operations for comprehensive area security. This support is critical for limiting ISIS sleeper cells' freedom of movement and preventing their conducting targeted operations. PrISF is also responsible for detention facility security and management at multiple ISIS detention facilities in NES. CTEF will expand the capacity and capability of the ISIS detention facility guard force under the PrISF command structure by recruiting, training, and professionalizing the guard force to improve security and humane treatment of ISIS law of war detainees in SDF

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detention centers.

Syrian Free Army (SFA) - The SFA is the only significant force conducting D-ISIS patrolling and direct-action operations in southeast Syria and it provides force protection for coalition forces operating near Al-Tanf Garrison. CTEF will provide the SFA additional equipment and security capabilities against the increased ISIS threat, mitigate losses due to natural attrition and casualties, and to expand D-ISIS operations in nearby previously denied areas.

Table 11: Syria Year-Over-Year Summary

Category	FY 2024 Enacted	FY 2025 Enacted	FY 2026 Request
T&E	\$35,000,000	\$15,861,492	\$15,634,345
LSST	\$31,120,000	\$37,779,416	\$32,426,655
Stipends	\$71,880,000	\$58,900,500	\$65,000,000
IRR	\$6,000,000	\$15,000,000	\$1,552,000
Sustainment	\$12,000,000	\$20,399,800	\$15,387,000
Total CTEF Syria	\$156,000,000	\$147,941,208	\$130,000,000

VI. REQUIREMENTS IN SYRIA BY CATEGORY

A. T&E

The T&E budget request provides weapons, ammunition, equipment, and combat vehicles for wide-area security operations to enable partner forces to continue D-ISIS operations. Previous comprehensive T&E efforts have resulted in the VSGI having proved to be influential combat forces, while also providing invaluable force protection to the global D-ISIS coalition in Syria. The FY 2026 request maintains the course of providing T&E funds for sustained D-ISIS operations. It reflects a slight realignment of priorities between weapons and ammunition, vehicles, and equipment to reflect a changing operational environment, funding organizational clothing and individual equipment (OCIE), medical equipment, communications equipment, navigational aids, tactical and non-tactical vehicles for hauling cargo, mounted weapons, and the personnel movement.

Weapons and Ammunition. Small arms, light weapons, and ammunition estimates are based on D-ISIS training and operational

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requirements and procurement lead times. Weapons and equipment projections in FY 2026 are predicated on the continued support to train and equip detention facility guard forces, while projected ammunition support levels account for continued wide-area security operations. Maintaining weapons and ammunition supply levels is critical to maintaining security and preventing an ISIS resurgence. Lethal and non-lethal equipment sets include direct and indirect small arms, light weapons, and corresponding ammunition for training and operations.

Vehicles. Additional vehicles provide VSGI logistical operation support for maneuvering equipment, supplies, and personnel to operations, checkpoints, and detention facilities. These equipment sets also provide the VSGI with local and comprehensive security while conducting D-ISIS operations.

Equipment. Equipment includes individual and collective communication sets to support collective communications during operations covering significant distances in austere environments. Provided items will improve D-ISIS mission area security and assist the VSGIs in conducting both training and operations. VSGI detention facility security forces require additional equipment to maintain current security levels and ensure humane operations within those facilities.

Table 12: Syria T&E

T&E			
Weapons	Quantity	Unit Cost	Total Cost Estimate
Small Arms (AK-47 assault rifles, PKM machine guns, DShK and M1938 heavy machine guns)	2,200	\$3,000.00	\$6,600,000
Weapon Accessories (Sights, Attachments)	10,000	\$150.00	\$1,500,000
Weapons Total			\$8,100,000
Ammunition	Quantity	Unit Cost	Total Cost Estimate
Small Arms (7.62mm x 39)	3,300,000	\$0.70	\$2,310,000
Mortars	1,000	\$100.00	\$100,000
Explosives (Detonation Cord, Grenades)	5,290	\$9.60	\$50,784
Non-Lethal Rounds (Riot Control at Detention Facilities)	88,169	\$4.59	\$404,696
Trainer Rounds (Grenade Fuses, Mortar Training Rounds)	702,167	\$0.24	\$168,520
Ammunition Total			\$3,034,000

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Vehicles	Quantity	Unit Cost	Total Cost Estimate
Vehicles (Emergency, Transport, Tactical, Material Handling Equipment)	20	\$90,000.00	\$1,800,000
Vehicle Accessories (Mounts, Plating, etc.)	30	\$12,000.00	\$360,000
Vehicles Total			\$2,160,000
Equipment	Quantity	Unit Cost	Total Cost Estimate
Communications Equipment	2,500	\$432.69	\$1,081,725
Uniforms, Riot Gear, Clothing	5,500	\$228.84	\$1,258,620
Equipment Total			\$2,340,345
Total Training and Equipment			\$15,634,345

B. LSSS

The LSSS request funds life support, subsistence, medical supplies, sanitation, power generation for operational VSGI forces, training locations, and support to detention facilities. LSSS also includes air transportation costs critical to the logistics system as VSGI operates in austere environments with limited infrastructure. The medical support package includes tactical combat casualty care supplies and vaccines. LSSS provides basic life support (BLS) services at partner force operating bases and detention facility sites including contracts for essential services such as subsistence, latrines, and power generation. BLS support packages include POL for vehicle maintenance. Locally contracted Syrian line-haul transportation for BLS equipment constrains shipping costs. Inter-theater transportation for items purchased using CTEF funding require air and ground transportation. Service contracts, such as the airtime and biometrics subscriptions, enable the partner force to conduct sustainment operations, communicate shared intelligence, and plan tactical operations that further support the D-ISIS nexus. The amount requested is based on plans to grow partner force capabilities, area security forces, and detention facility guard forces.

Table 13: Syria LSSS

LSSS		
Requirements	Quantity	Total Cost Estimate
Class I (Contracted Recurring Locally Procured)	1	\$3,774,000
Class VIII Medical Support Package	1	\$5,500,000
Biometrics Enrollment Service Contract	1	\$291,000

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BLS Support Package	1	\$6,348,655
Transportation Fund	1	\$4,051,400
Airtime Contract with Field Service Representative (FSR) Support	1	\$12,461,600
Total LSSS		\$32,426,655

C. STIPENDS

This request will provide monthly stipend payments for up to 19,000 members of vetted partner forces, including those involved in wide-area security, kinetic D-ISIS operations, and detention facility security. Monthly stipend payment amounts vary based on seniority and leadership roles, involvement in kinetic D-ISIS operations, and skills such as counter-IED, de-mining, and other specialty areas. The FY 2026 request will allow CSOJTF-C to continue payments to existing vetted partner force personnel, with flexibility to add additional VSGI to the stipend rolls and/or increase monthly stipend amounts, depending on operational requirements. Due to changes in the operational environment, CTEF-supported VSGI may be able to extend their reach into areas such as the Badiyah desert, which ISIS uses as a base for planning and executing operations and to deny ISIS the opportunity to exploit security gaps. The increase in stipends request from FY 2025 to FY 2026 reflects both the anticipated growth of the number of partner forces receiving stipend support and the need for increased flexibility to adjust or expand partner forces receiving stipends as operationally required.

Table 14: Syria Stipends

VSGI Stipends			
Stipends	Quantity	Unit Cost	Total Cost Estimate
Stipends (Monthly)	12	\$5,416,667	\$65,000,004
Total VSGI Stipends			\$65,000,004

D. IRR

The IRR request will fund facility repair and security enhancements to mitigate the risk of detention-facility breakouts, improve humanitarian conditions, provide maintenance, and upgrade the overall quality of existing detention facilities. Secure and humane detention facilities for ISIS law-of-war detainees remains crucial to the enduring defeat of ISIS. The FY 2026 request will allow for

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repairs to detention facilities due to natural disasters (e.g., earthquakes), attempted breakouts, and for keeping the facilities in good working order.

Table 15: Syria Infrastructure Repair and Renovation

IRR	
Infrastructure Repair and Renovation	Total Cost Estimate
Detention Facility Repair and Renovation	\$1,552,000
Total IRR	\$1,552,000

E. SUSTAINMENT

Sustaining CTEF procured vehicles, facilities, and equipment is critical to ensuring partner forces retain the capability to conduct D-ISIS operations. Sustainment funding will support partner force logistical operations, including supply, services, base operations, and maintenance. These funds would also ensure repair parts are available for VSGI at full capability. Facility sustainment and operating costs include basic provisions required for ongoing operations for the enduring defeat of ISIS.

Table 16: Syria Sustainment

Sustainment	
SDF Sustainment	Total Cost Estimate
Class I (Rations)	\$306,000
Class IV (Gabion Fortifications, Concertina Wire (C-wire), Construction Repair Materials, Barrier Material, etc.)	\$3,750,000
Class VIII (Medical Material)	\$102,000
Class IX (Repair Parts for Weapons and Vehicles)	\$275,000
Total SDF Sustainment	\$4,433,000
InSF Sustainment	Total Cost Estimate
Class I (Rations)	\$714,000
Class IV (Gabion Fortifications, C-wire, Construction Repair Materials, Barrier Material, etc.)	\$450,000
Class VIII (Medical Material)	\$502,000

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Class IX (Repair Parts for Weapons and Vehicles)	\$350,000
Total InSF Sustainment	\$2,016,000
PrISF Sustainment	Total Cost Estimate
Class I (Subsistence)	\$714,000
Class IV (Gabion Fortifications, C-wire, Construction Repair Materials, Barrier Material, etc.)	\$100,000
Class VIII (Medical Material)	\$204,000
Class IX (Repair Parts for Weapons and Vehicles)	\$500,000
Total PrISF Sustainment	\$1,518,000
SFA Sustainment	Total Cost Estimate
Class I (Rations)	\$918,000
Class IV (Gabion Fortifications, C-wire, Construction Repair Materials, Barrier Material, etc.)	\$5,500,000
Class VIII (Medical Material)	\$102,000
Class IX (Repair Parts for Weapons and Vehicles)	\$900,000
Total SFA Sustainment	\$7,420,000
Total Sustainment	\$15,387,000

VII. IMPACT IF NOT FUNDED

CTEF is the primary source of funding for local Syrian forces continuing the D-ISIS fight. A CTEF appropriations loss would significantly degrade partner force efforts toward the enduring defeat of ISIS and profoundly hamper the DoD's ability to operate in Syria, increasing the probability of an ISIS resurgence that would threaten regional security and U.S. security interests. Failure to fund requirements for secure and humane detention of captured ISIS fighters in NES would lead to an increased risk of breakouts and ISIS force reconstitution. A lack of sustained funding for weapons and critical infrastructure would reduce the capability of vetted partner forces to conduct D-ISIS operations. The FY 2026 CTEF budget request represents an integral part of a whole-of-government effort to enable the enduring defeat of ISIS and prevent broader regional conflict during a time of rapid change both within Syria and in neighboring countries.

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VIII. LEBANON

Program Summary. The addition of \$15 million in CTEF funding for Lebanon in FY 2026 will bolster the LAF's ability to ensure the enduring defeat of ISIS across the Levant. CTEF funding will allow DoD to expand the capacity and capability of the LAF to conduct D-ISIS operations, especially given that LAF resources are focused on enforcing the ceasefire in the South Litani Area. A lack of CTEF funding in Lebanon risks an ISIS resurgence due to ISIS' ability to resupply through the porous Syria-Lebanon border region and recruit from select impoverished communities across the country.

LAF investments will provide benefits across the CT spectrum in Lebanon by increasing the LAF's effectiveness as a security provider and strengthen its ability to conduct operations in the areas of Lebanon where ISIS continues to operate and refit. CTEF support would greatly strengthen existing D-ISIS capabilities in Lebanon and assist the LAF's ability to maintain pressure on ISIS by identifying ISIS cells, conducting targeted raids, and degrading the terrorist group's ability to use Lebanon as a recruiting and resupply point. Specific support includes equipment for units most regularly tasked with conducting and supporting D-ISIS operations, improving existing training infrastructure to improve training quality, and increasing the LAF's recruiting pipeline. This budget request also proposes implementing a combat incentive pay stipend program to augment the salaries of individuals assigned to units conducting D-ISIS missions. This support would strengthen the LAF's efforts to prevent ISIS from further entrenching itself in Lebanon and serve as a backstop for ISIS operations in the western part of Syria where the coalition and our partner forces do not have placement or access to facilitate operations.

Despite Lebanon successfully defeating ISIS within their territorial borders militarily, ISIS' ideology maintains influence in pockets of the country, particularly in the northern and Beqaa Valley regions. Today, ISIS predominantly uses Lebanon as a facilitation pathway to support its operations in Syria by conducting resupply, regeneration, and recruiting operations from within the country. Lebanon shares a porous border with Syria, and for each official border crossing there can be over a dozen illegal crossings. ISIS uses these smuggling lines to move personnel, contraband, and illicit trade items across these borders. In keeping with its intent to establish an Islamist caliphate in the region, ISIS does not view Lebanon as a distinct country but as part of the 'al-Sham' region and aims to regain control of it.

This budget request supports the following units with a direct role in D-ISIS operations:

LSOF. Includes the Ranger Regiment, Air Assault Regiment, Marine Commando Regiment, and the Counter-Sabotage Regiment of the Military Intelligence (Mukafaha). LSOF uses precision raids and clearance operations aimed at the enduring defeat of ISIS in Lebanon. In FY 2026, CTEF support will provide lethal and non-lethal aid to LSOF conducting D-ISIS operations.

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LAF Land Border Regiments. Operate along the northern and eastern borders between Lebanon and Syria, filling security gaps to counter well-established ISIS supply routes. In FY 2026, the land border regiments will require resourcing to mitigate the increased security threat the illegal border crossing and smuggling routes ISIS uses for refit, resupply, and recruiting activities impose.

LAF Infantry Brigades. Primary missions include defending Lebanon and its citizens against ISIS-conducted terrorist acts. In FY 2026, CTEF funding will support partner force efforts to include manning road checkpoints, conducting patrols as a quick-reaction force, conducting small raids, and executing direct-action operations against insurgency cells in support of D-ISIS operations.

LAF Intervention Regiments. The light infantry rapid-response force for threats exceeding local security forces' capabilities within their areas of responsibility. They respond to emerging threats more rapidly than LAF Infantry Brigades and can conduct sustained offensive and defensive infantry combat operations. They are also the second line of defense for border security threats that LAF Land Border Regiments cannot address. In FY26, CTEF funding will support Intervention Regiments conduct counter-ISIS security operations within and around refugee camps, which are significant ISIS support zones.

While the Land Border Regiments and LSOF primarily deal with the ISIS threat, the Infantry Bridges and Intervention Regiments help provide defense-in-depth against cross-border smuggling along the porous border. Given the LAF's limited resources, these forces work together as a system to conduct D-ISIS activities.

Providing CTEF support to these critical partner forces already engaged in D-ISIS missions will increase Lebanon's ability to maintain pressure against ISIS in both Lebanon and, by extension, Syria.

Table 17: Lebanon Year-Over-Year Summary

Category	FY 2024 Request	FY 2025 Request	FY 2026 Request
T&E	\$0	\$0	\$9,992,000
LSSS	\$0	\$0	\$1,000,000
Stipends	\$0	\$0	\$1,008,000
IRR	\$0	\$0	\$1,000,000
Sustainment	\$0	\$0	\$2,000,000
Total CTEF Lebanon	\$0	\$0	\$15,000,000

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IX. REQUIREMENTS IN LEBANON BY CATEGORY

A. T&E

T&E funds will support LSOF in being an effective combat force that also provides invaluable protection to forces operating under D-ISIS initiatives in Lebanon. T&E funds will support force sustainment efforts in Lebanon, permitting realignment of resources and equipment to reflect a changing operational environment and will provide OCIE and individual medical supplies to LAF troops.

Equipment. Equipment purchases will fill gaps in existing stocks in units directly involved with D-ISIS operations including individual weapons and ammunition; OCIE such as uniforms, footwear, and riot gear; and communications equipment for use at the individual and unit levels. Provided items will facilitate D-ISIS mission-area security and assist the LAF in conducting both training and active operations.

Table 18: Lebanon T&E

T&E			
Weapons	Quantity	Unit Cost	Total Cost Estimate
Small Arms (M16A4, M4A1, M249, M249B))	500	\$1,910.00	\$955,000
Weapon Accessories (Sights, Attachments)	800	\$1,063.00	\$850,400
Weapon Accessories (5.56 Conversion Kit (M16A4/M4)	1,000	\$550.00	\$550,000
Weapons Total			\$2,355,400
Ammunition	Quantity	Unit Cost	Total Cost Estimate
Small Arms (5.56mm)	999,807	\$0.29	\$289,944
Cartridges (81 MM HE, 60MM)	1,000	\$440.76	\$440,760
Explosives (Detonation Cord, Grenades)	2,500	\$9.59	\$23,975
Ammunition Accessories (M73 w/PD Fuse)	985	\$544.50	\$536,333
Trainer Rounds (5.56 UTM)	1,000,000	\$1.03	\$1,030,000
Ammunition Total			\$2,321,012
Vehicles	Quantity	Unit Cost	Total Cost Estimate
Vehicles (Armored Squad Transport)	10	\$380,000.00	\$3,800,000
Vehicles Total			\$3,800,000

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Equipment	Quantity	Unit Cost	Total Cost Estimate
Communications Equipment	1,000	\$1,234.61	\$1,234,610
Uniforms, Riot Gear, Clothing	1220	\$230.31	\$280,978
Equipment Total			\$1,515,588
Total T&E			\$9,992,000

B. LSSS

The LSSS request provides for life support, including subsistence, medical supplies, sanitation, and power generation for LAF training and operational locations as necessary. LSSS also includes air and ground transportation costs to move requested materiel into Lebanon for the LAF's use.

Table 19: Lebanon LSSS

LSSS				
Requirements	Quantity	Units	Unit Cost	Total Cost Estimate
Life Support Contracts at LAF Training Locations	1	1	\$500,000.00	\$500,000
Tactical Operations and Intelligence Center Improvements	2	2	\$250,000.00	\$500,000
Total LSSS				\$1,000,000

C. STIPENDS

Funding requested for stipends would be used to provide a conditions-based monthly stipend for soldiers in units operating in the geographic areas where they are most likely to conduct D-ISIS operations, similar to a 'combat pay' incentive in other military structures. The LAF can use these incentives to retain personnel with the skills and experience needed for effective D-ISIS operations and encourage assignment to units conducting those missions. The LAF pays its average soldier approximately \$200 per month, and soldiers commonly hold second and third jobs. Providing a supplemental stipend to soldiers within specific units tasked with D-ISIS operations will allow those organizations to train for and conduct D-ISIS operations regularly by reducing the incentive for personnel to maintain outside employment. This budget request would provide for incentive pay for up to 210 LAF personnel for 12 months. Exact payments, personnel numbers, and number of months each person is paid the incentive will depend on operational requirements.

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Table 20: Lebanon Stipends

LAF Stipends				
Stipends	Quantity	Frequency	Cost	Total Cost Estimate
Location/Combat Incentive Pay (Monthly for 210 Personnel)	210	12	\$400.00	\$1,008,000
Total Lebanon Stipends				\$1,008,000

D. IRR

The IRR budget request will fund LSOF training facility modernization and repair. LSOF's existing training infrastructure is insufficient to meet training requirements for preparing troops to sustain a persistent ISIS deterrent. Repairing and renovating facilities will allow LSOF to provide its soldiers the realistic training necessary for successful D-ISIS operations.

Table 21: Lebanon IRR

IRR			
Infrastructure Repair and Renovation	Units	Cost	Total Cost Estimate
Improvements to Ranges and Barracks (~ 5 Facilities)	5	\$200,000	\$1,000,000
Total IRR			\$1,000,000

E. SUSTAINMENT

Sustaining CTEF-procured vehicles, facilities, and equipment is critical to ensuring the LSOF retains the capability to conduct D-ISIS operations. Sustainment funding will support all D-ISIS logistical operations, including supply, services, base operations, and maintenance. These funds would also ensure repair parts are available for the LAF to maintain full capability. At the same time, facility sustainment and operating costs include basic provisions required for ongoing operations that enable the enduring defeat of ISIS.

Table 22: Lebanon Sustainment

Sustainment	
LAF Sustainment	Total Cost Estimate
Class I (Rations)	\$300,000

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Class IV (Gabion Fortifications, C-Wire, Contraction Repair Materials, Barrier Material, etc.)	\$750,000
Class VIII (Medical Material)	\$750,000
Class IX (Repair Parts for Weapons and Vehicles)	\$200,000
Total LAF Sustainment	\$2,000,000

X. IMPACT IF NOT FUNDED

CTEF is a critical tool for bolstering the LAF's ability to ensure the enduring defeat of ISIS across the Levant. This budget request will allow the DoD to strengthen existing D-ISIS capabilities in Lebanon, building upon enduring relationships DoD units currently in Lebanon have already established. A lack of CTEF funding in Lebanon risks an ISIS resurgence due to their ability to resupply through the porous border region and recruit from select impoverished communities across the country. Ultimately, our ability to constrain ISIS expansion on the ground within Lebanon would be degraded, increasing the potential for latent ISIS activity which threatens the United States and its security interests. The FY 2026 CTEF budget request represents an integral part of a whole-of-government effort to enable the enduring defeat of ISIS and prevent broader regional conflict.

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APPENDIX: ACRONYMS

A2E	advise, assist, and enable
ACI	Area of Common Interest
BLS	Basic Life Support
CJTF-OIR	Combined Joint Task Force – Operation INHERENT RESOLVE
CONUS	Continental United States
COIN	counterinsurgency
CSOJTF- C	Combined Special Operations Joint Task Force – Central
CT	counterterrorism
CTEF	Counter-Islamic State of Iraq and Syria Train and Equip Fund
CTEF-I	Counter-Islamic State of Iraq and Syria Train and Equip Fund – Iraq
CTS	Counter Terrorism Service
D-ISIS	defeat - Islamic State of Iraq and Syria
DoD	Department of Defense
FY	Fiscal Year
GoI	Government of Iraq
IKR	Iraqi Kurdistan Region
InSF	Internal Security Forces
IRR	infrastructure repair and renovation
ISF	Iraqi Security Forces
ISIS	Islamic State of Iraq and Syria
ISOF	Iraqi Special Operations Forces
ISR	intelligence, surveillance, and reconnaissance
JOC-I	Joint Operations Command – Iraq
JSOU	Joint Special Operations University
KCL	Kurdish Coordination Lines
KRG	Kurdistan Regional Government
KSF	Kurdistan Security Forces
LAF	Lebanese Armed Forces
LSOF	Lebanese Special Operations Forces
LSSS	logistics support, supplies, and services

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MoD	Ministry of Defense
MoI	Ministry of Interior
MoPA	Ministry of Peshmerga Affairs
MOU	memorandum of understanding
NATO	North Atlantic Treaty Organization
NES	Northeast Syria
OCIE	organizational clothing and individual equipment
POL	petroleum, oil, and lubricants
PrISF	Provincial Internal Security Forces
RGB	Regional Guard Brigades
SAC	Syrian Arab Coalition
SDF	Syrian Democratic Forces
SFA	Syrian Free Army
SOAG	Special Operations Advisory Group
SOT	Special Operations Team
SWAT	Special Weapons and Tactics
T&E	training and equipment
UAS	unmanned aerial system
USG	U.S. Government
VSGI	vetted Syrian groups and individuals