

TESTIMONY OF DR. CHARLES ASHER SMALL  
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FUELING CHAOS: TRACING THE FLOW OF TAX-EXEMPT DOLLARS TO  
ANTISEMITISM

BEFORE THE UNITED STATES HOUSE COMMITTEE ON WAYS AND MEANS,  
SUBCOMMITTEE ON OVERSIGHT

JULY 23, 2024

CHAIRMAN JASON SMITH, RANKING MEMBER RICHARD NEAL, AND MEMBERS OF  
THE COMMITTEE ON WAYS AND MEANS:

It is my honor to speak before this committee today at this hearing on “Fueling Chaos: Tracing the Flow of Tax-Exempt Dollars to Antisemitism.” My name is Dr. Charles Asher Small. I am the Founder and Director of the Institute for the Study of Global Antisemitism and Policy (ISGAP). ISGAP is an interdisciplinary research centre dedicated to the high-calibre scholarly study of contemporary antisemitism from an interdisciplinary perspective. Over the last twelve years, my colleagues and I have studied the interference of foreign funding in U.S. higher education by entities that propagate anti-democratic, anti-American, antisemitic and anti-Western ideologies. Since October 7, 2023, ISGAP has published a series of reports entitled “Follow the Money” that focuses on Qatari and Muslim Brotherhood funding to American universities. In July 2019, as part of this research project, ISGAP revealed, for the first time, the existence of \$3 billion USD of foreign funding of U.S universities from entities and governments with connections to the Muslim Brotherhood and terror financing, which had not been reported to the Department of Education as required by U.S law. In 2019, I presented a report to a Washington Summit entitled “Higher Education and Contemporary Antisemitism: Soft Power and Foreign Influence”, which examined political radical Islamist funding of U.S. universities, including foreign governments and entities. The research discovered funds entering U.S. universities from the Middle East, as well as domestic corporations. Our research ascertained that some funds provided to the universities were not reported in full to the Internal Revenue Service (IRS) or the Department of Education by American universities. The conference held under the aegis of the U.S. Department of Justice in DC featured remarks by Attorney General William P. Barr, Secretary of Education Betsy DeVos, Elan S. Carr, Special Envoy to Monitor and Combat Anti-Semitism, Secretary of the Treasury Steven T. Mnuchin and FBI Director Christopher A. Wray. More than 100 civil servants attended this important summit. Since 2019, the ISGAP research project of “Follow the Money” has expanded, and our findings are even

more concerning as the integrity of higher education in the United States is at risk from foreign influence campaigns.

### **The Legal Obligations of 501(c)(3) Universities to Report Financial Agreements**

Many American universities enjoy tax-exempt 501(c)(3) status as public charities. Universities are required by U.S. law to disclose gifts of \$250,000 or more from foreign sources as stipulated under Section 117 of the Higher Education Act (1965). This includes the requirement that memorandum of understanding (MOUs), contracts and agreements must be transparent and reported to the federal government. This is rarely taking place, universities do not share this information, and the law is not being enforced by the federal government. There needs to be transparency pertaining to the partnerships that American universities hold, including with foreign governments, foundations and entities. This is especially vital as higher education is a sensitive institution in the United States and in any society, as it is one of the venues where young Americans learn how to be citizens, and which impacts on their political and social values, in addition to their world view.

ISGAP's research uncovered disturbing partnerships between Qatari regime-controlled entities and U.S. universities. One example, Texas A&M University and the Qatar Foundation an organization established in 1995 by the Emir of Qatar, is owned and operated by the State of Qatar. ISGAP's 2023 report entitled, "Hijacking Higher Education, Qatar, The Muslim Brotherhood and Texas A&M: Buying Nuclear Research and Student Information", disclosed that the intellectual property rights for research (including nuclear-related and dual-use research) conducted by the university belongs to the Qatari regime, and Qatar has access to sensitive student information.<sup>1</sup> Through our analysis of Texas A&M grants from Qatar, ISGAP identified over 500 Qatari-funded projects; some were allocated to highly sensitive research

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<sup>1</sup> "Hijacking Higher Education, Qatar, The Muslim Brotherhood, and Texas A&M," *ISGAP* (2023) [https://isgap.org/wp-content/uploads/2023/11/Texas\\_AM\\_Qatar.pdf](https://isgap.org/wp-content/uploads/2023/11/Texas_AM_Qatar.pdf)

areas. Following the publication of our report, the Texas A&M Board of Regents voted to close the university's campus in Education City, Doha by 2028.<sup>2</sup>

### **Qatar and the Muslim Brotherhood**

Qatar is a small country with less than 350,000 citizens. It is ruled by the Al Thani Royal Family, who have embraced and promoted Islamist thinking and activism worldwide. The regime enjoys good relations with terrorist entities, including the Taliban, Iran Revolutionary Regime and Hamas. In 2006, the Qatar Foundation changed its identity to present itself as a private organization without any restrictions tied to a governmental entity, while the Emir retained ownership. As a result, Qatar was given the ability to mask state funding as private sector giving. The Qatar Foundation is one vessel of a vast network of Qatari financial investment that aims to exert its soft power influence onto a global audience. The Qatar Foundation funds, through initiatives such as World Innovation Summit for Education (WISE) and World Innovation Summit for Health (WISH), conventions and seminars of U.S. faculty and academic members, including their travel and full board. In fact, Qatar Foundation International (QFI) has operational headquarters in Washington D.C. and provides grants to teachers for participating in training and learning programs. In-kind donations and grants are rarely fully reported, if at all.

Qatar has become known as a “safe haven” for Islamist and antisemitic ideologues and organizations (including Hamas) and the late Yusuf al-Qaradawi, the spiritual leader of the Muslim Brotherhood.<sup>3</sup> Qaradawi often repeated his “teaching” that “the last punishment [upon the Jews was] carried out by Hitler . . . the next time will be at the hand of the believers.” Qaradawi actually taught that the so-called “true Muslim” is obligated to complete the work of

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<sup>2</sup> “Hijacking Higher Education, Qatar, The Muslim Brotherhood, and Texas A&M, Volume Two,” *ISGAP* (2024), [https://isgap.org/wp-content/uploads/2024/02/TAMUQ\\_Report\\_Volume\\_Two-1.pdf](https://isgap.org/wp-content/uploads/2024/02/TAMUQ_Report_Volume_Two-1.pdf)

<sup>3</sup> “The Qatari Regime, Hamas and the Muslim Brotherhood,” *ISGAP* (2023), [https://isgap.org/wp-content/uploads/2023/11/QATAR-REGIME\\_HAMAS\\_MB\\_FINAL.pdf](https://isgap.org/wp-content/uploads/2023/11/QATAR-REGIME_HAMAS_MB_FINAL.pdf)

Hitler.<sup>4</sup> He was banned from entry into the United States, France, the United Kingdom, the United Arab Emirates, Egypt, Saudi Arabia, Bahrain and Tunisia, yet gained refuge in Qatar, where he became the spiritual leader of the ruling Emir. The Qatari Hamas, who continue to be extensively funded by Qatar, and its leadership continually finds safe haven and special status in Qatar, describe themselves as “one of the wings of the Muslim Brotherhood in Palestine (sic).” In fact, in January 2015, then-Qatari Foreign Minister referred to then-Hamas politburo chief Khaled Meshaal as the country’s “dear guest.”

The Muslim Brotherhood is a pan-Islamist organization that was founded in Egypt in 1928. It was the world’s first Islamist group and, in many ways, gave birth to all subsequent Islamist and jihadist groups that followed. Its ideology is inherently anti-Western, anti-American, antisemitic, anti-democratic, homophobic, sexist and disdainful of non-Islamist Muslims and liberals. Chief ideologues of the Muslim Brotherhood closely adhered to Nazi ideology, with a leading member, Haj Amin al-Husseini, being hosted by Hitler in 1941. It is believed that al-Husseini was a chief instigator of the so-called “Final Solution.” It has been widely reported that the Emir of Qatar adopted a bay’ah, a spiritual oath, with the leadership of the Muslim Brotherhood. The Muslim Brotherhood calls for the destruction of Israel and the murder of Jewish people. It also advocates in its strategic plans to use antisemitism to weaken and destroy the United States.

### **Qatar and U.S. Higher Education**

Currently, the State of Qatar continues to contribute more funds to universities in the United States than any other country in the world. This is not a simple demonstration of soft power but can be understood as interference in one of the most important and sensitive institutions in our society, namely higher education.

The exact total of Qatari donations is intentionally hidden by Qatar and also by many U.S. universities which are unwilling to report the total amount of funds received, and the

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<sup>4</sup> Francis Potazman, “Yusuf al Qaradawi Praises Hitler and the Holocaust,” *Youtube*, December 17, 2016, <https://www.youtube.com/watch?v=SLtrasiD27w>

contracts and agreements signed between Qatar and universities in the U.S. and in their campuses in Education City, Doha. Real number donation totals omit critical details about the nature of Qatar’s academic funding. For instance, Qatar seems to concentrate its donations within a contained number of elite U.S. universities to maximize its influence. Our team of forensic accountants and experts in terror financing estimate that Qatar has assets of \$500 billion to \$1 trillion USD largely invested in the United States, and is using soft power for societal influence. Moreover, tens of millions USD are granted by Qatar every year to research programs at U.S. universities. Qatar provides grants – for instance, from the Qatar National Research Fund (QNRF) and the National Priorities Research Program (NPRP) – to the research projects in U.S. universities and/or to U.S. universities faculty members. Qatar then owns the intellectual property generated from this research. Qatar Investment Authority (QIA) additionally have full or partial control over U.S. and foreign companies that are funding American universities, and their research projects. For example, evidence indicates that the Spanish energy company, Iberdrola, and its American subsidiary, Avangrid, were utilized as conduits to indirectly channel Qatari money into partnerships with U.S. universities without proper disclosures.<sup>5</sup>

Crucially, ISGAP has exposed that billions of dollars are being donated to higher education without being declared as funding from Qatar by universities.<sup>6</sup> For example, Cornell University failed to disclose Qatari grant money it received in its official financial statements. According to publicly available records, Cornell received approximately \$10 billion USD from Qatari sources (including \$1.95 billion in contracts and nearly \$8 billion in infrastructure). The failure to transparently report this money risks undermining public trust and allows outside

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<sup>5</sup> “Networks of Hate,” *ISGAP* (2023), [https://isgap.org/wp-content/uploads/2023/12/Networks-of-Hate\\_5DEC.pdf](https://isgap.org/wp-content/uploads/2023/12/Networks-of-Hate_5DEC.pdf)

<sup>6</sup> “The Ongoing Failure to Report,” *ISGAP* (2024) [https://isgap.org/wp-content/uploads/2024/06/Yale\\_Report\\_V4-1.pdf](https://isgap.org/wp-content/uploads/2024/06/Yale_Report_V4-1.pdf); “Columbia University From the Classroom to Campus Politics,” *ISGAP* (2024) [https://isgap.org/wp-content/uploads/2024/06/Columbia\\_University\\_Report\\_2024\\_.pdf](https://isgap.org/wp-content/uploads/2024/06/Columbia_University_Report_2024_.pdf); “Cornell University’s Ten Billion Dollar Sale,” *ISGAP* (2024) [https://isgap.org/wp-content/uploads/2024/03/Cornell\\_Ten\\_Billion\\_Dollar.pdf](https://isgap.org/wp-content/uploads/2024/03/Cornell_Ten_Billion_Dollar.pdf)

parties to potentially influence academic work. Likewise, despite receiving large amounts of funding from Qatar over the years, our research has uncovered that Columbia University has not reported any of this funding to the Department of Education. Further, there have been no references to the connections between Columbia University and Qatar or Qatari entities in the university's financial statements.

The massive influx of funds – part of which is hidden to U.S. administration and the public – from Qatar, a nation that has ideological commonality with the Muslim Brotherhood, is of strategic concern from both a domestic and international perspective. It may thus be deduced that the influx of money from a regime such as Qatar into universities influences the institutional discourse around antisemitism.<sup>7</sup> Indeed, to ensure they retain the funding from such a significant donor, universities may not focus a great amount of attention on countering an issue (in this case, antisemitism and anti-Americanism) that their donor supports ideologically.

### **National Students for Justice in Palestine (NSJP)**

Antisemitism at U.S. universities metastasized and exploded following the pogrom carried out by Hamas against Israeli citizens on October 7, 2023. Almost immediately following the attack, Jewish students across North America came under physical and ideological attack from pro-Hamas sentiment on campuses. This intimidation is perhaps most clearly exemplified by the umbrella student organization National Students for Justice in Palestine (NSJP). NSJP is a student-led organization that denies the right of Jewish self-determination (in other words, the right of Israel to exist in any form), diminishes and, at times, denies the Holocaust, and supports global intifada (violent resistance) against Jews and Israel.<sup>8</sup> In fact, in a 'Day of

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<sup>7</sup> "The Corruption of the American Mind," *ISGAP* (2024), [https://isgap.org/wp-content/uploads/2024/01/The-Corruption-of-the-American-Mind\\_V2-2.pdf](https://isgap.org/wp-content/uploads/2024/01/The-Corruption-of-the-American-Mind_V2-2.pdf)

<sup>8</sup> "National Students for Justice in Palestine," *ISGAP* (2023), [https://isgap.org/wp-content/uploads/2024/06/SJP\\_Report.pdf](https://isgap.org/wp-content/uploads/2024/06/SJP_Report.pdf); Dr. Charles Asher Small, David Patterson, Glen Feder, "The

Resistance' Toolkit issued in the immediate aftermath of October 7, NSJP openly declared themselves to be part of the "movement" (which refers to Hamas' pogrom), and not just supporters. Unlike traditional student groups, the approximately 250 SJP chapters on North American university campuses do not operate as part of a centralized national organization with robust bylaws, leadership hierarchies, and binding platforms. Instead, they function independently as loose local networks. NSJP does not publish transparent financial records since its campus chapters are not registered organizations.

Neither NSJP nor SJP have been set up as charitable entities (under 501 (c)(3)), or any other form of organization, which means that they are not subject to fiscal reporting restrictions or regulations. However, many of their supporting bodies are charitable entities, thus making it possible to examine their financing and operational activities. Each local SJP chapter receives financial support from the university and has access to its facilities. This tax-exempt funding is furnished by groups including the Westchester Peace Action Committee (WESPAC), American Muslims for Palestine (AMP) and Americans for Justice in Palestine Educational Foundation (AJP), which is linked to barred Hamas financiers. AMP has also admitted to funding an organization similar to SJP, named Jewish Voice for Peace (JVP). 501(c)(3) non-profit organizations such as WESPAC, AMP, AJP and their fiscal sponsors provide over \$3 million USD annually in funding to NSJP chapters and activities. Some of these organizations also fail to transparency duties, including providing audited financial statements, detailing revenue sources, quantifying volunteer labor, and accurately disclosing lobbying expenses. There needs to be greater transparency in this area, and the IRS should initiate an investigation to examine potential breaches. Significantly, the above-mentioned network includes personnel with traceable ties to criminal organizations like the Holy Land Foundation, which was shut down for funnelling millions of dollars to Hamas. To justify tax-exempt status, non-profit organizations must describe their largest initiatives and account for associated expenses. However, key

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Contextualization of the National Students for Justice in Palestine (NSJP)," 2019, <https://isgap.org/wp-content/uploads/2019/10/NSJP-2019-ISGAP-Report-Long-Version.pdf>



activities and their financing are not properly itemized, inhibiting evaluation. Finally, the resources spent lobbying elected officials are subject to accurate disclosure. However, contradictions, inaccuracies and omissions exist across these disclosures, further obscuring transparency.

Americans for Justice in Palestine Educational Foundation (AJP) is a Palestinian-interests advocacy group and the fiscal sponsor of American Muslims for Palestine (AMP). AJP is an advocacy group which is the fiscal sponsor of AMP. Notably, several discrepancies and/or omissions in AJP's Form 990 financial reporting for the year ending December 31, 2021 were exposed in a case known as *The Virginia Investigation*. As a 501(c)(3) entity, AJP must comply with strict IRS regulations relating to non-profit tax-exempt status. AMP's leadership and donors include individuals with established links to Hamas – and therefore Muslim Brotherhood – operatives. As such, a formal investigation against AMP should be conducted by the Department of Justice on the charge of potential material support for terrorism under 18 U.S. Code § 2339B. The law prohibits knowingly providing material support to foreign terrorist organizations, including resources, personnel, facilities and services.

WESPAC is a 501(c)(3) registered non-profit organization and serves as the fiscal sponsor of NSJP. In essence, WESPAC enables NSJP to receive tax-deductible donations without transparently disclosing its funding sources or the extent of support given to NSJP. This allows NSJP to advance its goals on campuses without full financial transparency. This network may well contravene IRS regulations governing non-profit speech, anti-terror financing statutes prohibiting aid for banned groups, Title VI protections against student harassment, and state and federal higher education guidelines prohibiting partisan politicking using university resources and more.

The issue of antisemitism in education is not contained solely to university curriculum and campuses but has filtered into K-12 education. Antisemitic ideology spreads as a result of the teachings in classrooms – explored, for instance, in ISGAP's 2024 report titled "Columbia

University From the Classroom to Campus Politics,”<sup>9</sup> – in addition to campus student-led organizations (like NSJP). Similarly, the curriculum taught in K-12 schools is influencing the intellectual discourse of many students. Programs funded by Qatar Foundation International (QFI), including Brown University’s Choices Program, with cooperation from Duke University and North Carolina University, are delivered to students from K-12, seemingly proselytising anti-Israel ideology to students from an alarmingly young age. The curriculum of the Choices Program, which is sold to high schools across the U.S., is shifting discourse in secondary school curriculums as it relates to Israel, the Middle East and Islamism. For example, in the curriculum Israel is presented through a lens of colonialism, imperialism, and occupation. Maps show Tel Aviv as the capital of Israel rather than Jerusalem are used in the QFI-funded workshops co-sponsored with the Choices Program. Therefore, the religious and historical Jews have to the Holy Land in Jerusalem is nullified. Similar occurrences have taken place in recent months, as a map of the Middle East in a New York high school erased Israel from it in a Qatar Foundation International (QFI) sponsored program.<sup>10</sup> In fact, Brown University has a role in encouraging K-12 educators to embrace educational initiatives by QFI, which asks the question whether there is significant and undisclosed Qatari funding in universities such as Brown that is hidden behind lucrative contracts for goods or services.

### **Policy Recommendations**

As a result, it is imperative that the following steps are taken to address these issues:

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<sup>9</sup> "Columbia University From the Classroom to Campus Politics," *ISGAP* (2024), [https://isgap.org/wp-content/uploads/2024/06/Columbia\\_University\\_Report\\_2024\\_.pdf](https://isgap.org/wp-content/uploads/2024/06/Columbia_University_Report_2024_.pdf)

<sup>10</sup> "DOE’s Qatar-funded Israel-erasing map betrays New York (and American) values," *New York Post*, January 11, 2024, <https://nypost.com/2024/01/11/opinion/does-qatar-funded-israel-erasing-map-betrays-new-york-and-american-values/>

1. Congress should obtain access to reports from Qatar Foundation and Qatar Foundation International on their financial activities in the United States;
2. Open the financial reports of Qatar Foundation International and Qatar Foundation to the public and IRS;
3. Public disclosures should be made of academic persons receiving money from Qatar, or of receiving expenses covered by Qatar;
4. Public disclosures should be made by universities receiving money from Qatar or receiving expenses covered by Qatar for research, and who controls or owns the intellectual property;
5. The Department of Education should open investigations into the non-reporting of any and all foreign donations to U.S. universities and refer to the Department of Justice any potential criminal action against systematic underreporting by U.S. universities;
6. Establish ethics review boards at universities to monitor foreign funding and block unacceptable donations or partnerships compromising institutional integrity;
7. Public disclosures must be made by corporations which are under the significant control of Qatar Foundation International surrounding donations or grants to universities, colleges and schools (including in-kind);
8. The U.S. Government should investigate if NSJP or SJP chapters support designated terror organizations.
9. Greater transparency is required from the fiscal sponsors of NSJP, the IRS should investigate whether such entities are acting in contravention of charitable regulations and reporting requirements;
10. Suspend 501(c)(3) approval from organizations that support SJP/NSJP (or are their fiscal sponsors) directly or indirectly;
11. Universities should ban SJP chapters promoting hate and antisemitism;

12. The U.S. Government should investigate which universities are funding and/or supporting NSJP/SJP activities, and instruct those universities to cease such funding and/or support.