



## Captured Documents Show Iranian Support for Hamas in the Gaza Strip

November 17, 2024

### Overview

- ▶ **Iran has been Hamas' primary strategic supporter since 2014**, providing military equipment and training as well as financial aid amounting to hundreds of millions of dollars for the movement's leadership and its military wing. Senior Hamas figures have also publicly thanked Tehran for providing weapons enabling attacks deep inside Israeli territory.
- ▶ **Hamas documents captured by IDF forces during the Gaza Strip War offer a glimpse into the extent of Iranian penetration of Hamas as part of constructing the "resistance axis" against Israel.** In addition to supporting Hamas' military activities, Iran supports other Gazan terrorist organizations and funds civilian, educational and cultural initiatives.
- ▶ **The documents also provide new information on Iran's involvement in Hamas' preparations for the October 7, 2023 attack and massacre, including coordination with Hezbollah and Hamas deployment in the Lebanese arena.**
- ▶ **The documents reveal a strategic Iranian process to gain a foothold and exert influence over Hamas in particular and the Gaza Strip in general.** Iran carried out the process by means of extensive funding, partially directed towards civilian programs, strengthening Shi'a within the Sunni society in Gaza (and influencing Hamas' decision-making by controlling financial sources and the significant procuring of weapons.<sup>1</sup>

### Iranian Support for Hamas<sup>2</sup>

- ▶ [Hamas' takeover of the Gaza Strip in 2007 led the movement to rely on Iran for strategic support to assist its military buildup for the armed "struggle" against Israel, and for political and diplomatic support to solidify its rule over Gaza. For Iran, strengthening ties with Hamas allowed it to increase its involvement in the Palestinian arena and establish a proxy on the front line against Israel.

<sup>1</sup> The documents presented here were identical to those seized in the Gaza Strip.

<sup>2</sup> For further information, see the October 2023 ITIC report, "[Operation Iron Swords The development of Iranian-Hamas-Hezbollah cooperation.](#)" and the January 2024 report, "[Iranian media references to military aid provided by Iran to Hamas in the past.](#)"

►Following the outbreak of the Syrian civil war in 2011, relations between Hamas and Iran became strained by the movement's support for opponents of President Bashar al-Assad's Iranian-backed regime. However, Operation Protective Edge in the summer of 2014 provided Iran with an opportunity to rehabilitate its relations with Hamas, which needed renewed Iranian support following the damages inflicted by the operation and the overthrow of the Muslim Brotherhood regime in Egypt in the summer of 2013.

►The election of Isma'il Haniyeh as head of Hamas' political bureau and Yahya al-Sinwar as head of the political bureau in Gaza in 2017 helped strengthen relations between the movement and Iran, as both figures realized the strategic importance in strengthening ties with Tehran and the "resistance axis"<sup>3</sup> partners.

►Since 2007, and especially over the past decade, Hamas has received massive Iranian military support, reflected in the supply of Iranian weapons, training of its operatives in Iran, transfer of Iranian technical knowledge and capabilities through various channels to Gaza, Judea and Samaria, and extensive financial backing. The former Iranian Revolutionary Guards Corps' Qods Force commander, Qassem Soleimani, who was killed in a United States strike in Iraq in January 2020, was considered instrumental in establishing military assistance for Hamas, particularly in the areas of rockets and tunnels. Today as well, the Qods Force continues to lead the military relationship between the sides.

►In recent years, senior Hamas figures have publicly expressed the importance of Iranian support, especially for its military capabilities:

◆ In November 2018, Ali Baraka, Hamas' representative in Lebanon, said Iran was the only country supporting the Palestinian "resistance" with money and weapons. He said that during Operation Protective Edge, Hamas operatives depleted most of their rocket reserves, and after the operation only Iran provided financial support which enabled them to rebuild their rocket stockpiles and purchase weapons and equipment (al-Nujaba TV channel, November 23, 2018).

◆ In May 2019, World Jerusalem Day events, Yahya al-Sinwar said Iran supplied the "resistance" with missiles which allowed them to attack Beersheba and Tel Aviv as early as the 2012 Pillar of Defense and the 2014 Protective Edge operations. He claimed the

---

<sup>3</sup> Iran, Syria, Hezbollah, the Palestinian organizations, the Shi'ite Houthis in Yemen and the pro-Iranian militias in Iraq.

Arab states had abandoned the Palestinian "resistance," and without Iranian support it would not have its advanced capabilities (al-Mayadeen, May 30, 2019).

◆ At the end of Operation Guardian of the Walls in May 2021, Isma'il Haniyeh, head of Hamas' political bureau, thanked Iran for its support in weapons and funding (al-Sharq, May 21, 2021).

## Transferring Funds to the Hamas Leadership

► Iran has regularly transferred funds to the Hamas leadership in Gaza and the external Hamas leadership in Qatar. Captured documents reveal that since July 2014, Iran has transferred millions of dollars to Hamas' military wing.

► A document dated July 30, 2020, signed by Abu al-Baraa (Marwan Issa,<sup>4</sup> deputy head of Hamas' military wing) and addressed to Abu Ibrahim (Yahya al-Sinwar,<sup>5</sup> head of the Hamas political bureau in the Gaza Strip), describes financial transfers from Iran to Hamas. It shows that between July 2014 and July 2020, Iran transferred \$154 million to Hamas' military wing. Between 2017 and 2018, the transfers were halted, possibly because of a crisis in relations between Hamas and Iran following Hamas' warming ties with the Saudis after the movement supported the legitimacy of Yemeni President Mansour Hadi in the wake of the Houthi takeover of Sana'a and large parts of Yemen; the transfers were resumed in 2019. Unlike previous years, according to the document, funds were directly handed over to Yahya al-Sinwar.

**Dear brother/Abu Ibrahim**

**This table shows the payments from Iran for 2014 to 2020**

Number	Date	Amount	Notes
43	<b>August 18, 2019</b>	<b>\$5 million</b>	<b>\$1 million to Abu Ibrahim</b>
44	<b>November 14, 2019</b>	<b>\$5 million</b>	<b>\$1 million to Abu Ibrahim</b>
45	<b>December 2, 2019</b>	<b>\$5 million</b>	<b>\$1 million to Abu Ibrahim</b>
46	<b>December 26, 2012</b>	<b>\$5 million</b>	<b>\$1 million to Abu Ibrahim</b>
<b>Total for 2019</b>		<b>\$42 million</b>	
47	<b>March 11, 2020</b>	<b>\$4 million</b>	<b>\$800,000 to Abu Ibrahim</b>

<sup>4</sup> Killed in an Israeli attack in March 2024.

<sup>5</sup> Al-Sinwar was appointed to head Hamas' political bureau in the Gaza Strip in August 2024, and was killed by the IDF on October 16, 2024. For further information, see the October 2024 ITIC report, "The Elimination of Yahya al-Sinwar, Head of Hamas: Reactions and Insights,"

48	May 13, 2020	\$3 million	\$600,000 to Abu Ibrahim, of which \$100,000 to poor jihad fighters
49	July 6, 2020	\$5 million	\$1 million to Abu Ibrahim
Total so far 2020		\$12 million	

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ

الأخ الحبيب / أبو إبراهيم / حفظه الله  
تحية طيبة ، فالسلام عليكم ورحمة الله وبركاته ،،، وبعد :

مرفق جدول بالدفعات المالية المستلمة من طرف إيران  
في الفترة ما بين ( ٢٠١٤-٢٠٢٠ ) م

ملاحظات	المبلغ	التاريخ	م
١ مليون ليد أبو إبراهيم	٥ مليون \$	٢٠١٩-٨-١٨	٤٣
١ مليون ليد أبو إبراهيم	٥ مليون \$	٢٠١٩-١١-١٤	٤٤
١ مليون ليد أبو إبراهيم	٥ مليون \$	٢٠١٩-١٢-٢	٤٥
١ مليون ليد أبو إبراهيم	٥ مليون \$	٢٠١٩-١٢-٢٦	٤٦
	٤٢ مليون \$		إجمالي عام ٢٠١٩ م
٨٠٠ ألف ليد أبو إبراهيم	٤ مليون \$	٢٠٢٠-٣-١١	٤٧
٦٠٠ ألف ليد أبو إبراهيم منها ١٠٠ ألف للقراء المجاهدين	٣ مليون \$	٢٠٢٠-٥-١٣	٤٨
١ مليون ليد أبو إبراهيم	٥ مليون \$	٢٠٢٠-٧-٦	٤٩
	١٢ مليون \$		إجمالي ٢٠٢٠ حتى الآن

وبارك الله فيكم ،،،

أخوك / أ. البراء  
٢٠٢٠/٧/٣٠ م

**Captured document 1: Funds transferred from Iran to Hamas<sup>6</sup>**

►Iran's financial support gave it considerable influence over Hamas' decision-making. An example of that was the pressure Iran exerted on Hamas, as part of building the "resistance axis," to renew relations with Syria in September 2022, after more than a decade of tensions caused Hamas' support for the opposition to the Assad regime at the beginning of the Syrian Civil War. The issue led to disagreements within the Hamas leadership, but Iran exerted substantial economic pressure, leading Hamas to comply with its demand and renew ties with Syria.

►According to a document dated September 24, 2022 found in the possession of Yahya al-Sinwar, he received an update from Isma'il Haniyeh (Abu al-Abd) on the dialogue with the

<sup>6</sup> For the full document see [\[Link 1\]](#). The translated portion is marked in red.

Iranians regarding negotiations with Syria, specifically on the decision to renew funding for the movement after Hamas adopted Iran's approach to reconciliation with the Syrians.

## 2. The financial situation:

**It is very bad, and the Iranian brothers have stopped paying me for about four months. A few days ago, they sent only four million dollars. The two payments distributed in the last two months, one from Turkey and the other from Qatar, were made only after the great efforts I made with both sides, and by the way, Qatar paid us only once in 2022. All of this reflects poorly on the image of the movement's leadership and its chairman, as well as on critical files, especially the al-Qassam file, prisoners, martyrs, and budgets for the regions and central offices.**

**Therefore, we seek cooperation to overcome this test and to assist al-Qassam from what Hajj Ramadan<sup>7</sup> sends directly, thereby reducing the meager assistance we currently receive.**

**May Allah grant success and guide us on the straight path.**

**Your brothers/Abu al-Abd**

2. الوضع المالي:  
 مبيء جداً والأخوة الإيرانيين متوقفون عن الدفعات لي من أربعة أشهر تقريباً وأرسلوا قبل أيام مبلغ أربعة ملايين دولار فقط، علمًا بأن دفعتي الشهرين الماضيين التي تم صرفهما واحدة من تركيا والأخرى من قطر، وتمت بعد جهد جهيد بذلته مع الطرفين، وبالمناسبة قطر لم ترسل لنا إلا دفعة واحدة طيلة عام ٢٠٢٢م، وكل ذلك ينعكس على صورة قيادة الحركة ورئيسها وعلى الملفات الأساسية وخاصة ملف القسام والأسرى والشهداء وميزانيات الأقاليم والمكاتب المركزية. ولذلك نريد أن نتعاون في تجاوز هذه المحنة وبحيث أن نغطي للقسام من خلال ما يرسله الحاج رمضان مباشرة ونسجل بعضها ونخفف بذلك عن المبلغ الشحيح الذي يصلنا.  
 والله الموفق والهادي إلى سواء السبيل  
 أخوكم/أبو العبد

Captured document 2: From Isma'il Haniyeh to Yahya al-Sinwar, September 24, 2022<sup>8</sup>

►The Iranians had considerable influence over the allocation of the funds they transferred to Hamas. In correspondence between Isma'il Haniyeh (Abu al-Abd) and Hajj Ramadan, Haniyeh expressed his gratitude for the transfer of \$5 million to the movement, and asked Hajj Ramadan for instructions regarding the distribution of the funds, hinting for approval to receive a portion of the budget.

<sup>7</sup> Head of the "Palestine" branch in the Iranian Revolutionary Guards Corps' Qods Force, responsible for the transfer of Iran aid to Hamas.

<sup>8</sup> For the full document see [\[Link 2\]](#). The translated portion is marked in red.

**Regarding the financial situation, I thank you for allocating the sum of five million dollars to help me achieve my goal, and I request your guidance on what to send to the brothers in Gaza, in accordance with what you mentioned to brother Abu Osama.<sup>9</sup> It is an important matter which is not hidden from you, and I fully support everything that reaches the brothers in Gaza. However, the issue is connected to the chairman's responsibility and how to distribute the sums in a way that does not undermine the benefit we seek for Gaza.**

**I hope you would kindly transfer an amount of five million to brother Shadi,<sup>10</sup> who was with you in Beirut (as you were aware).**

**Asking Almighty God to increase His blessings upon you,**

**Your brother**

**Abu al-Abd**

- أما بالنسبة للوضع المالي: فأشكركم على تخصيص مبلغ خمسة ملايين دولار لتصل طرفي، وكان يودي أن تعلمني ماذا أرسل للأخوة في غزة حسب ما ذكرتم للأخ أبو أسامة وهذا أمر مهم ولا يخفى عليك، وإنني أؤيد بشدة كل ما يصل للأخوة في غزة ولكن الأمر يتعلق بمسئولية الرئيس وكيفية رصد المبالغ بما لا يضر بالفائدة التي نريدها لغزة. وأرجو التكرم بتسليم مبلغ (٥) الخمسة ملايين للأخ شادي المتواجد طرفكم في بيروت (والمعروف لديكم).

سائلاً المولى سبحانه أن يزيدكم من فضله

أخوكم/  
أبو العبد

**Captured document 3: Isma'il Haniyeh to Hajj Ramadan, sept 24, 2022<sup>11</sup>**

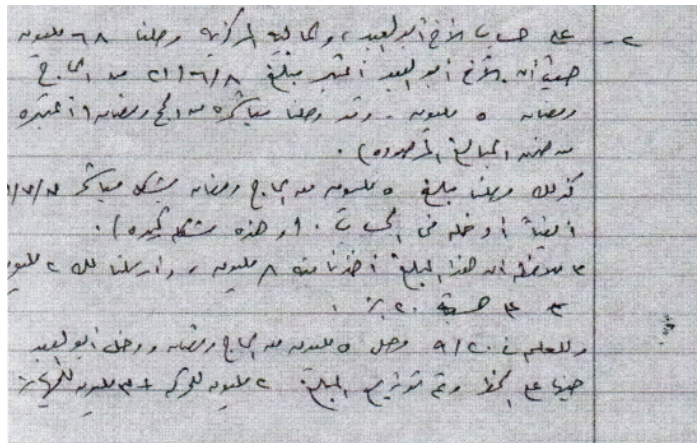
►Captured documents show that over the years, significant irregularities occurred in the distribution of Iranian funds to Hamas. It can be assumed that the Hamas leadership diverted some of the Iranian funds for personal gain or its own purposes. Following "Operation Sword of Jerusalem" (Operation Guardian of the Walls, May 2021), the Iranians provided Hamas with \$75 million. The funds were divided between the military wing and the Hamas leadership abroad. However, in a handwritten document sent by Abu al-Baraa (Marwan Issa) to al-Sinwar, most probably in November 2021, he noted that part of the funds had disappeared en route, and it was unclear where they had gone.

<sup>9</sup> Khalil al-Haya, deputy chairman of the Hamas political bureau in the Gaza Strip.

<sup>10</sup> Identity unknown.

<sup>11</sup> For the full document see [\[Link 3\]](#). The translated portion is marked in red.

**The received amount was \$58 million, out of which we sent you \$27.5 million and allocated \$30.5 million to the mechanism. According to brother Abu al-Abd's calculation, a total of \$68 million was received. Brother Abu al-Abd included an amount of \$5 million that arrived from Hajj Ramadan on June 8, 2021. This sum was received directly from Hajj Ramadan and accounted for within the allocated amounts. In addition, \$5 million arrived directly from Hajj Ramadan on July 7, 2021, and was also included in the calculation (and that is a serious problem). We took \$8 million from this amount and sent you \$2 million, which represents 20%. Therefore, my dear brother, there is a problem because the amount doesn't total 75 million.**



Captured document 4: Letter from Marwan Issa to Yahya al-Sinwar (assumed to be from) November 2021<sup>12</sup>

## Iranian Financing in Preparation for the October 7, 2023 Attack and Massacre

►The Iranian leadership, led by supreme leader Ali Khamenei, claimed they had had no advance knowledge of the timing of Hamas' attack and massacre on October 7, 2023. Captured documents do not verify Iran's knowledge of the timing but indicate that Hamas coordinated with Iran for about two years in preparation for a strategic operation against Israel, with the leaderships of Hamas, Hezbollah and Iran preparing both strategically and tactically for a defining event against Israel.

<sup>12</sup> For the full document see [Link 4](#). The translated portion is marked in red..

## Coordination with the "resistance axis"<sup>13</sup>

► A letter sent by Marwan Issa to Yahya al-Sinwar and Khalil al-Haya, deputy chairman of the Hamas political bureau in the Gaza Strip, on December 18, 2022, indicates that an agreement was reached between Hamas and Iran for an ad hoc budget of \$7 million per month throughout the year to prepare for a confrontation with Israel. "Abu Osama" (Khalil al-Haya) was instructed to request an immediate advance of three months' payment from the Iranians. The document also dealt extensively with smuggling weapons from Iran to Gaza as part of preparing for the campaign. It mentioned that Hamas outlined routes for smuggling weapons from Yemen through a network of trusted smugglers and even noted an agreement with the Iranians on smuggling via submarine.

**It has been confirmed that as part of this proposal and the original strategic direction agreed upon with the brothers in Iran, financial support of a minimum of [\$7 million] per month throughout the year was approved to advance and prepare effectively for such confrontations. It would be good if brother Abu Osama were request advance payment for 3 or 4 months, for example, in the initial installments to accelerate the pace of preparation and readiness on our part.**

- تم التأكيد أنه في إطار هذا العرض والتوجه الإستراتيجي الأصيل أن نتفق مع الإخوة في إيران أن يتم اعتماد دعم مالي كحد أدنى ( ٧ مليون ) شهرياً على مدار العام للتهوض والاستعداد لمثل هذه المواجهات بشكل مريح ، وجيد أن يطلب الأخ أبو أسامة أن يتم إرسال مبلغ مقدم لـ ٣ أو ٤ شهور مثلاً مقدماً في أول الدفعات لتسريع وتيرة الاستعداد والجهوزية طرفنا .

**Captured document 5: Letter from Marwan Issa to Yahya al-Sinwar and Khalil al-Haya, December 18, 2022<sup>14</sup>**

## Training terrorist operatives

► Iran dealt with training Hamas terrorist operatives to use UAVs to attack Israel. Hamas operated a unit called the "shadow unit," composed elite fighters from its military wing and operating under the full supervision of al-Sinwar. Its operatives were covertly sent to Iran for advanced training, emphasizing the behind-the-scenes cooperation between Iran and Hamas for carrying out attacks against Israel.

<sup>13</sup> Iran, Syria, Hezbollah, the Palestinian organizations, the Shi'ite Houthis in Yemen and the pro-Iranian militias in Iraq.

<sup>14</sup> For the full document see [\[Link 5\]](#). The translated portion is marked in red.



**We received information from our secret sources regarding four individuals belonging to the Shadow Unit of the al-Qassam Brigades who were smuggled out of the Gaza Strip to Turkey. According to verified information, they will be smuggled into Iran to undergo advanced, high-level training in operating military UAVs. The information has been confirmed that they left the Gaza Strip on November 18, 2019.**

\* مما وردنا من مصادرنا السرية حول مجموعة مكونة من أربع أشخاص تتبع لكتائب القسام في وحدة الظل ، حيث تم إخراجهم من قطاع غزة الى تركيا ، وحسب ما أكدت المعلومات أن الأشخاص سوف يتم تهريبهم بعدها الى إيران للخضوع لدورة خاصة على اعلى مستوى في الطيران المسير العسكري ، وأكثت المعلومات أنهم خرجوا من قطاع غزة بتاريخ . 2019/11/18

**Our sources reported that the mission came with secret instructions from the Iranian Revolutionary Guards to enhance the capabilities of the elite members of the al-Qassam Brigades in the Gaza Strip. It is part of covert coordination between Iran and the al-Qassam Brigades for the purpose of conducting special sabotage and terrorist missions against the Israeli army.**

\* حيث رصدت مصادرنا أن تلك المهمة جاءت بتعليمات سرية من قبل الحرس الثوري الإيراني ، لتطوير قدرات أفراد نخبة كتائب القسام في قطاع غزة ، علماً أن تلك الدورة تأتي في إطار التنسيق السري بين إيران وكتائب القسام ، حيث سيتم إستخدامهم في المهام الخاصة التخريبية والإرهابية ضد الجيش الإسرائيلي .

Captured document 6: Correspondence regarding Hamas terrorist operatives' going to Iran (unknown date)<sup>15</sup>

## Establishing the Hamas terrorist infrastructure in Lebanon

►Captured documents also reveal that an agreement was reached between Hamas and the Iranians to establish a Hamas terrorist infrastructure in Lebanon.<sup>16</sup> On May 22, 2022, Abu al-Walid (Khaled Mashal) sent a letter to Abu al-Baraa (Marwan Issa), updating him on his meeting with Hajj Ramadan, during which they agreed to establish the "Palestinian project" in Lebanon for the purpose of liberating "Palestine." According to the agreement, in the first

<sup>15</sup> For the full document see [\[Link 6\]](#). The translated portion is marked in red.

<sup>16</sup> For further information, see the August 2024 ITIC report, "[The Organizations Assisting Hezbollah in Combat Against Israel.](#)"

phase 2,000 Hamas operatives would be deployed in Lebanon, with plans to expand the number to 10,000. It was also agreed that Hamas would join Hezbollah's Radwan Force and operate exclusively according to its orders. Hamas would be responsible for recruiting operatives from the Sunni population in Lebanon, while Iran would fund Hamas' activities in Lebanon, including training and armament.

**5. In response to my question about the numbers your circumstances allow for inclusion in the project, he said, "As many as you want, we were ready to accommodate 2,000 fighters." (His deputy told me that our decision was 2,000 fighters).**

**6. In response to my question regarding the expected missions, we see two main tasks: If a joint battle occurs and the Radwan Force is requested to attack, the Hamas force would be at the forefront of the offensive. If circumstances similar to the Sword of Jerusalem battle [Operation Guardian of the Walls] arise, independent influence operations will be carried out, meaning groups from al-Qassam will act, and we will only assist them. That indicates that they do not wish to build a missile system, UAVs or possess anti-armor weapons, such as Kornet missiles and others.**

5. ردأ على سؤالي حول الأعداد الممكن ان يسمح ظرفكم باستيعابها في المشروع، قال: قد ما بدكم، جاهزون لاستيعاب 2000 مقاتل. (كان نائبه قال لي قرارنا 2000 مقاتل).

6. ردأ على سؤالي حول المهام المأمولة، نرى أن هناك مهمتين رئيسيتين، هما: إذا حصلت معركة مشتركة، وطلب من قوة الرضوان الهجوم، تكون القوة الحماوية في طليعة الهجوم. وإذا حصلت ظروف شبيهة بمعركة سيف القدس القيام بأعمال نفوذية مستقلة، بمعنى تقوم مجموعات من القسام بالنفوذ ونحن نساعدهم فقط. وهذا معناه عدم رغبتهم في بناء منظومة صاروخية، أو مسيرات، أو امتلاك أسلحة دروع كالكورنيت وغيره، وهذا ما سمعته من الأخ أبو رقية قبل خمسة أشهر. لكنني لم أبادر بسؤال الحج رمضان عما سكت عنه (الصواريخ والمسيرات وغيرها) حتى لا يبادرني بالرفض ونصبح مخالفين للاتفاق حال استخدامها فيما بعد.

Captured document 7: Letter from Khaled Mashal to Marwan Issa, May 22, 2022<sup>17</sup>

**Regarding the building of a force in Lebanon:**

**- The position on this matter, which has been subject to internal debate for a long time, was reviewed, and so far there has been no breakthrough or progress, whether with the brothers abroad or with the party [Hezbollah] and the Guards [IRGC].**

**- It was agreed and decided to adopt the following:**

**To take two paths. The first is to end the state of disagreement and notify the brothers abroad, through brother Abu al-Abd, that it is preferable to grant the region the authority to work**

17 For the full document see [Link 7](#). The translated portion is marked in red.

**with the Guards based on the previously existing mechanism, that was presented to us at the lowest level. The central office [in Lebanon] will carry out tasks for work abroad to achieve missions and objectives related to them, such as the military production of missiles and UAVs, training with Hezbollah, as well as the possibility of independence in the arena (Syria - Daraa - Golan - areas not under regime control) to prepare for future phases. We confirm that we will do our utmost to maintain a good atmosphere between us, Hezbollah, and the Revolutionary Guards.**

**The second path is to rely on brother Amar through the system currently under his control, as well as to develop this system with Hezbollah and the Revolutionary Guards, in addition to expanding the scope of work with other elements in Lebanon (such as the Islamic Movement), so that the frameworks will be ready for future work, in coordination with Hezbollah, the Revolutionary Guards and Hamas (Lebanon). This is to avoid internal disagreement with the external network if it is exposed. Of course, it is our right to maintain a high level of secrecy in this matter with Hezbollah.**

بخصوص بناء القوة في لبنان:

- تم استعراض الموقف من هذا الأمر الذي طال التداول الداخلي فيه - وحتى الآن لم يحصل خرق أو تقدم؛ سواء مع الإخوة في الخارج أو مع الحزب والحرس.
- تم الاتفاق وتبني الآلية التالية:-
- أن نسير في مسارين؛ الأول أن ننهي حالة الجدل ونبلغ الإخوة في الخارج من خلال الأخ أبو العبد أنه من الأفضل أن نعطي الإقليم صلاحية العمل مع الحرس بالآلية التي كانت موجودة سابقاً - في حدها الأدنى المعروض لنا مع أن يقوم المكتب المركزي بعمل تكليفات واضحة لأشغال الخارج لإنجاز تلك المهام والأعمال المناطة بهم، مثل التصنيع العسكري - للصواريخ والمسيرات، والتدريب الحالي القائم مع الحزب، وكذلك إمكانية استغلال ساحة (سوريا - درعا + الجولان - المناطق التي لا يسيطر عليها النظام) من أجل الجهوزية لمراحل مستقبلية، ونؤكد أننا سنعمل جهدنا من أجل أن تبقى الأجواء مستقرة بينهم وبين الإخوة في الحزب والحرس.
- المسار الثاني: أن نعتمد الأخ عمار من خلال التشكيل القائم بين يديه الآن، وكذلك تطوير هذا التشكيل مع الحزب والحرس، إلى جانب زيادة مساحة العمل مع مكونات أخرى من لبنان (مثل الحركة الإسلامية) بحيث تكون هذه التشكيلات جاهزة للعمل المستقبلي بالتوافق مع الحزب والحرس من غير حماس (لبنان) حتى لا ندخل في عملية جدل داخلي مع إقليم الخارج، في حال تكشف ذلك مع أن هذا حقنا، طبعاً الأصمل أن نحافظ على درجة عالية من السرية تجاه هذا الأمر مع الحزب + الأخ عمار، بحيث تكون هذه التشكيلات قوة ضاربة لنا.

Captured document 8: Letter from Yahya al-Sinwar to Khalil al-Haya, December 18, 2022<sup>18</sup>

<sup>18</sup> For the full document see [Link 8](#). The translated portion is marked in red.

## Directly Instructing Hamas Terrorist Operatives to Attack

►As part of Iran's influence over Hamas, the Revolutionary Guards recruited operatives within Hamas and sent them to carry out terrorist attacks. One of the captured documents concerns Mahmoud Abd al-Karim Said Karam, born in 1973, for whom information was received indicating that he was directly operated by the Revolutionary Guards. Following Iranian instructions left the Gaza Strip through tunnels and carried out a terrorist attack against the Egyptians. This might be a reference to an ISIS attack on an Egyptian army camp near the village of Rabaa, west of Bir al-Abed (about 30 kilometers from the Suez Canal), in July 2020. According to ISIS's claim of responsibility, which matched reports from Arab media, 40 Egyptian security personnel were killed in the attack and more than 60 were injured. ISIS operatives then took control of four nearby villages and clashed with Egyptian security forces.

**We assure you that his acts of terrorism and subversion are funded by the Iranian Revolutionary Guards. Verified information indicates that two years ago, he was present in the Sinai Peninsula via tunnels under the Rafah area to carry out terrorist operations against the Egyptian army under direct and covert Iranian instructions.**

\* ونؤكد لكم أنه يتم تمويل عملياته الإرهابية والتخريبية من قبل الحرس الثوري الإيراني ، أكدت المعلومات أنه قبل عامين كان متواجد في شبه جزيرة سيناء عن طريق الأنفاق الموجودة تحت أراضي رفح لتنفيذ عمليات إرهابية ضد الجيش المصرية بتعليمات مباشرة وسرية إيرانية .

Captured document 9: Memorandum regarding Mahmoud Abd al-Karim Sayid Karam (author and date unknown, most likely after 2020)<sup>19</sup>

## Paying for Hamas Students to Study in Iran

►Iran invests efforts in gaining influence among Muslim students worldwide, regarding them as an excellent human resource for advancing its revolutionary interests. Iran pays students to study the Persian language, Shi'a heritage and the history of the Iranian Revolution. Iranian universities play a central role, training thousands of young Shi'ites born in Europe to serve as operatives in terrorism and propaganda.

►Captured documents show that Iran instituted a fixed annual program for sending Hamas students to study at institutions of higher education in Iran. The Iranians offered scholarships

<sup>19</sup> For the full document see [[Link 9](#)]. The translated portion is marked in red.

for studies in computer science, Persian, political science and military sciences. According to a document from September 2019, allocations were made for each Hamas division to send fighters to study in Iran, ranging from BAs to PhDs.

**September 9, 2019**

**Dear Brothers/Brigade Leaders**

**"May Allah protect you"**

**Subject: Scholarships in Iran**

**First, we ask Allah to grant you good health and income, to support you and guide your path in the way of truth.**

**Regarding the above matter, based on the General Council's directive dated 28/08/2019 the meeting was held to establish an Intelligence and Human Resources Committee to develop a vision for scholarships in Iran, and the following was agreed upon:**

- 1. Selection of 12 brothers for undergraduate studies;**
- 2. Selection of 4 brothers for master's degree studies;**
- 3. Selection of 2 brothers for doctoral studies**

**in following fields: Computer engineering, programming, Persian studies, political science, special naval forces, or any other specialty requiring expertise and specialization.**

**Therefore, each brigade team was required to:**

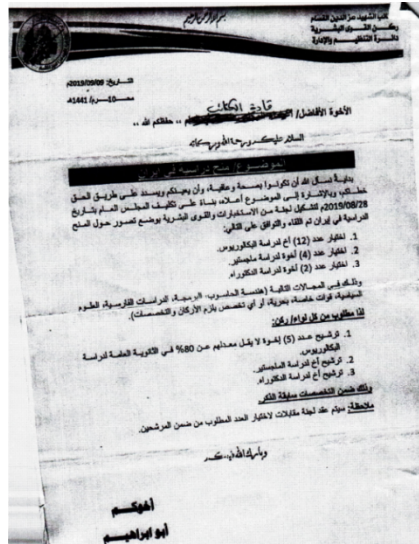
- 1. Nominate 5 brothers with a high school grade of no less than 80% for undergraduate studies;**
- 2. Nominate one brother for master's degree studies;**
- 3. Nominate one brother for doctoral studies**

**in the specialties mentioned above.**

**Note: An interview committee will select the required number of candidates.**

**Your brother,**

**Abu Ibrahim**



**Captured document 10: Memorandum from Abu Ibrahim from the Hamas' military wing's department of human resources to the battalion commanders, September 9, 2019<sup>20</sup>**

►The Iranians ensured funding not only for the studies of Hamas students but also for all related logistics, including stipends for the students. At the Khirzallah exchange office, which served as one of Hamas' main money exchange centers in the Gaza Strip, records were found of money transfers from Iran to Hamas operatives, all of whom were students in Iran. Additionally, Iranian currency was found, probably belonging to Hamas students who had returned from Iran and sought to exchange leftover Iranian money. The Khirzallah exchange office also made payments to the Mushtaha Tourism Office, which was apparently owned by Rawi Mushtaha, the head of Hamas' civilian wing in the Gaza Strip.<sup>21</sup> The tourism agency was responsible for arranging the flights of students to and from Iran.

**Payment Destination: Khirzallah**

**Payment Order: 32093922**

**Payment Date: June 27, 2015**

**Recipient Name: Misra Maher Furwana**

**Branch Name: Gaza/al-Balad**

**Transfer Amount: 1,550.00 (One thousand five hundred and fifty United States dollars)**

**Sender Name: Kifah Atiya Ahmad al-Qanash**

<sup>20</sup> For the full document see [\[Link 10\]](#). The translated portion is marked in red.

<sup>21</sup> Rawhi Mushtaha was killed in an Israeli attack in July 2024.

HERZALLA	: جهة الدفع	XpressRemit	شركة حرس الله للصرافة
32093922	: رمز الدفع	Money Transfer	شارع النصر/الشيخ رضوان
2015/06/27	: تاريخ الدفع	وصول إستلام	شارع النصر مقابل بنك فلسطين
			2859594
	اسم المستفيد:	ميسره ماهر فروانه	
	اسم الفرع:	غزة/البلد-Balad	
00972599190502	: هاتف المستفيد		
	مبلغ الحوالة:	1550.000 الف وخمسمائة وخمسون دولار أمريكي	
	اسم المرسل:	كفاح عطيه احمد القاصص	
0787178731/	هوية:	12044311/	
	نوع الاتصالات:	هوية	
802650259	: رقم الاتصالات		
	تاريخ الصور:	2006/09/26	
2020/01/01	: تاريخ الانتهاء		
	الجنسية:	فلسطين	
802650259	: الرقم الوطني		
	السبب:	مصاريف عائلية	
تشهد بان حصر هذه الاموال القوي وانه لم يتم استعمالها لتحويل الارهاب او في عمليات عمل الاتراف، كما تشهد بان كافة الشبكات اعلام كمنظمة وصحيفة			
	التوقيع:		ZAFER

Captured document 11: Receipt from Khirzallah currency exchange in Gaza for payment for Misra Maher Furwana, June 27, 2015<sup>22</sup>

## Establishing and Funding Other Palestinian Terrorist Organizations

- As part of constructing the "resistance axis," Iran worked to establish and fund additional Islamist organizations in the Gaza Strip. It had two primary objectives: one was to have leverage over Hamas' decision processes. Iran sought to establish several organizations, in addition to Palestinian Islamic Jihad (PIJ), which would be subordinate to its authority and could be activated as part of the "resistance axis." The other was to promote the process of edging the Gaza Strip towards Shi'a.
- After Operation Protective Edge in 2014, Iran initiated the establishment of the Jerusalem Liberation Brigades (Kata'ib Ahrar al-Quds), which prioritized the liberation of Jerusalem and the "cleansing" of al-Aqsa Mosque. In a document sent by the organization's leadership to the commander of the Revolutionary Guards in December 2014, the leaders detailed their activities and requested the financial support needed to implement their plans.

**The Brigades' primary objective is to plan and execute high-quality [i.e., showcase] operations that will strike the enemy in Gaza and the West Bank, operations which will destabilize the Zionist entity and specifically impact the morale of its leadership, soldiers and citizens in general. Based on our familiarity with you, we in the Brigades hope you will extend your hand and assist us in completing the establishment of these brigades in a manner consistent with the nature of the next phase.**

<sup>22</sup> For the full document see [Link 11](#). The translated portion is marked in red.

**We are in great need of no less than one million dollars and a monthly budget of approximately \$50 thousand to enable us to upgrade the brigades at all military levels and departments.**

إن الهدف الرئيسي للكتائب يقوم على التخطيط والاعداد لتنفيذ العمليات الضارية والنوعية في غزة والضفة، والتي من شأنها هز الكيان الصهيوني والتأثير في معنويات قيادته وجنوده بشكل خاص ومواطنيه بشكل عام. إننا في الكتائب نأمل منكم وكما عهدناكم أن تمدوا لنا يد العون والمساعدة في استكمال بناء هذه الكتائب بما يتناسب وطبيعة المرحلة القادمة فنحن بحاجة ماسة وضرورية لما لا يقل عن (مليون دولار)، وموازنة شهرية بحدود (\$ 50.000)، وذلك لنتمكن من الصعود بالكتائب في كافة المستويات العسكرية وأقسامها.

**Captured document 12: Letter from the Jerusalem Liberation Brigades to the commander of the Iranian Revolutionary Guards Corps, December 4, 2014<sup>23</sup>**

►The al-Sabireen Movement (the al-Sabireen Movement for the Victory of Palestine) is a terrorist organization established in 2014 by PIJ defectors. It is affiliated with Hezbollah and Iran, which funded its activities with \$12 million annually. In 2023, Iran pressured Hamas' leadership to release Hisham Salem, al-Sabireen's leader, after he was arrested in March 2019.

**April 17, 2023**

**On April 16, 2023, a special source reported to us that the Egyptian intelligence service submitted a report regarding the release of Hamas leaders from the al-Sabireen Movement on March 15, 2019. This information was obtained from journalistic sources and confirmed by security sources. Under pressure from Iran and in an attempt to curb growing discord with the PIJ, Hamas released them, including Hisham Salem, the founder of the movement, after he was detained for more than a week and interrogated.**

**The al-Sabireen Movement was one of the Palestinian "resistance" factions that emerged in 2014 after breaking away from the PIJ. It is a movement which adopts Shi'a doctrine and receives support and funding from Iran, estimated at approximately \$12 million.**

**Programming and Development Department – Jalal**

<sup>23</sup> For the full document see [[Link 12](#)]. The translated portion is marked in red.



S	الرمز	تقرير معلوماتي	النوع	مكتب منطقة الضفة دائرة التنمية
		هام	الأهمية	
17.04.2023	التاريخ	سري للغاية	مستوى الاطلاع	

### إفراج حركة حماس عن قيادات من حركة الصابرين

أفادنا مصدر خاص بتاريخ 16/04/2023 ان جهاز المخابرات المصرية قام برفع تقرير حول إفراج حركة حماس عن قيادات من حركة الصابرين بتاريخ 2019/03/15 حيث وردت هذه المعلومات من مصادر صحفية وأكدته مصادر أمنية، حيث قامت حركة حماس بضغط من إيران ومحاولة لكبح الخلاف المتزايد مع الجهاد وذلك بالإفراج عنهم وعلى رأسهم مؤسس الحركة المدعو/ هشام سالم وذلك بعد اعتقاله أكثر من أسبوع وتم التحقيق معهم. وتعد حركة الصابرين إحدى فصائل المقاومة الفلسطينية التي نشأت عام 2014 بعد انشقاقها عن الجهاد الإسلامي وهي حركة تعتقد المذهب الشيعي وتحصل على دعم وتمويل من إيران يقدر بحوالي 12 مليون دولار.

▪ مرفق التقرير.

قسم البرمجة والتطوير-جلال

انتهى...

**Captured document 13: Letter from Jalal from the programming and development department regarding the release of the al-Sabireen Movement leaders, April 17, 2023 (no further information)<sup>24</sup>**

►Iran sought to incorporate secular Palestinian terrorist organizations, such as the Popular Front for the Liberation of Palestine (PFLP), into the "resistance axis." Iran recognized that Hamas maintained close ties with the PFLP and that the PFLP had an interest in improving its relations with international actors to be able to increase its activities. A document dated July 4, 2023, summarized the key points of a meeting which took place days earlier between PFLP representatives and Hossein Akbari, the Iranian ambassador to Syria, during which both sides discussed strengthening their relations.

### Summary of a meeting between senior PFLP officials and the Iranian ambassador to Syria, July 4, 2023

**On July 4, 2023, a special source informed us about a meeting which took place on June 25, 2023 between members of the PFLP's international relations bureau and the Iranian ambassador to Syria. The PFLP delegation presented its political vision regarding developments at the Palestinian, Arab and regional levels. The focus was on the Palestinian people's "resistance" in Judea and Samaria, the PFLP's stance on national unity and ending the [internal Palestinian schism], the importance of Iran's role in strengthening the resistance axis and Iran's desire to develop and strengthen Palestinian-Iranian relations and bilateral relations with the PFLP.**

<sup>24</sup> For the full document see [[Link 13](#)]. The translated portion is marked in red.

S	الرمز	تقرير معلوماتي	النوع	مكتب منطقة الضفة دائرة التنمية
		هام	الأهمية	
04.07.2023	التاريخ	سري للغاية	مستوى الاطلاع	

ملخص اجتماع وفد الشعبية مع السفير الإيراني في سوريا				
أفادنا مصدر خاص بتاريخ 2023/07/04 بانعقاد اجتماع بين أعضاء من مكتب العلاقات الدولية في الجبهة الشعبية مع السفير الإيراني في سوريا بتاريخ 2023/06/25، حيث قدم وفد الجبهة الرؤية السياسية للتطورات على الصعيدين الفلسطيني والعربي والإقليمي وتم التركيز على مقاومة الشعب الفلسطيني في الضفة وموقف الجبهة من موضوع الوحدة الوطنية وإنهاء الانقسام، وأهمية دور إيران في تعزيز محور المقاومة وحرص الجبهة على تطوير وتعزيز العلاقات الفلسطينية الإيرانية والعلاقات الثنائية مع الجبهة الشعبية، وأبرز ما طرحه الطرفان على النحو التالي:				

**Captured document 14: Summary of a meeting attended by the PFLP leadership and the Iranian ambassador to Syria, July 4, 2023, written by Jalal from the programming and development department (no further information)<sup>25</sup>**

## Iranian Civilian Activity in the Gaza Strip

### Working to convert the population to Shi'a

► One of Iran's most significant civilian projects in the Gaza Strip was a socio-cultural initiative aimed at the edging Palestinian society towards Shi'a. A document (probably from 2023) from the Palestinian Committee for World Jerusalem Day, the body organizing Jerusalem Day events in Gaza,<sup>26</sup> outlined a series of proposed initiatives with a total budget of \$5.5 million. The document stated that all the projects were "fully funded" by Iran and were designed to appeal to the "popular incubator of the resistance." The programs included financial aid for war casualties; promotion of Jerusalem Day events on social media; a rhetoric festival (political, media, and military) for the "resistance axis," featuring politicians, columnists and analysts; distribution of aid and gifts to homeowners whose houses were destroyed in recent wars; distribution of school bags and stationery to students from the poorest schools, including materials featuring Qods Force commander Qassem Soleimani connecting outstanding students to the "resistance axis;" the Imam Hussein Prize for the Holy Quran; a prize named for the shaheed engineer Ismail Abu Shanab for the best scientific research (in the categories of humanities, engineering sciences and developmental innovation, and medical sciences); a competition for the best media coverage of the Palestinian Committee for World Jerusalem Day activities, focusing on social media, best photo, and best reporting (on

<sup>25</sup> For the full document see [\[Link 14\]](#). The translated portion is marked in red.

<sup>26</sup> World Jerusalem Day has been held annually on the last Friday of Ramadan since 1979, instituted by the Ayatollah Khomeini. Its objectives are to express the support of Iran and the Arab-Muslim world for the Palestinian issue and the so-called "liberation of Jerusalem," to defame and demonize Israel and to call for its destruction, and to challenge the United States, other Western countries and their Arab allies. For further information, see the April 2023 ITIC report, "[World Jerusalem Day: again a platform for incitement, threats, and the defamation and demonizing of Israel and the United States](#)."

radio, television, or in print); and a major football [soccer] tournament featuring Premier League and First League teams, held during the league's break for the month of Ramadan.

**Proposals for assistance and media projects to strengthen the stability of the axis of resistance**

**The projects will carry the logo of the Palestinian Committee for World Jerusalem Day and will be fully funded by Iran.**

- **Their objective is to be the popular incubator of the resistance.**
- **The projects emphasize a visual identity with a sustainable character of assistance for the Islamic Republic.**
- **The projects will be promoted, covered in the media, documented, and a special video will be produced for each project.**
- **The projects will distribute media and cultural materials about Commander Qassem Soleimani and the efforts of the Islamic Republic in its positions on the Palestinian issue.**



**Captured document 15: Notice from the Palestinian Committee for World Jerusalem Day (apparently from 2023)<sup>27</sup>**

## Media control

►Iran worked to take control of media outlets in the Gaza Strip as part of the plan through which Tehran establishes television and media networks in countries linked to the "resistance

<sup>27</sup> For the full document see [[Link 15](#)]. The translated portion is marked in red.

axis." A highly classified document from the development department of the Judea and Samaria Bureau, dated May 7, 2023, dealt with the activities of the Islamic Radio and Television Union of Gaza, which was established in 2014. The union includes several radio stations affiliated with Hamas, PIJ and the PFLP, such as al-Aqsa, al-Asrar, and al-Risala. According to the document, Iran funds those radio stations with a monthly budget of \$120,000 and the union is "loyal to the resistance axis." Its broadcasts support [Palestinian terrorist] prisoners, al-Aqsa Mosque, journalists' rights, and channels and figures listed on United States terrorist lists.

**Report on the Activities of the Islamic Radio and Television Union – Palestine Office**

**On June 6, 2023, a special source informed us that a report was submitted to the Egyptian military intelligence service which included an investigation into the Islamic Radio and Television Union – Palestine Office, affiliated with the parent union in Iran, led by Sheikh Ali Karimian, a member of the Iranian parliament. The report was prepared on April 19, 2023, and the union included radio stations from the resistance axis, particularly in Iran, Lebanon, Palestine, Syria, Iraq, Yemen and Malaysia.**

**The idea behind its establishment was to create a counter-union of Islamic radio stations, including Egypt, Iraq, Palestine and Jordan.**

**The radio union was founded in Gaza in 2014, headed at the time by Salah Suleiman Mahfouz al-Masri, a resident of Khan Yunis and a member of the PIJ.**

....

**There is information indicating that Iran provides \$120,000 every month for the union in Gaza to include the largest possible number of media outlets in Palestine.**

S	الرمز	تقرير معلوماتي	النوع	مكتب منطقة الضفة دائرة التنمية
		هام	الاهمية	
07.05.2023	التاريخ	سري للغاية	مستوى الاطلاع	

### تقرير حول نشاط اتحاد الإذاعات والتلفزيونات الإسلامية – مكتب فلسطين

أفادنا مصدر خاص بتاريخ 2023/05/06م أنه تم رفع تقرير إلى جهاز الاستخبارات العسكرية يتضمن تحري عن "اتحاد الإذاعات والتلفزيونات الإسلامية – مكتب فلسطين"، التابع للاتحاد الأم في إيران والذي يرأسه الشيخ/ علي كريميان – عضو مجلس النواب الإيراني، حيث تم اعداد التقرير بتاريخ 2023/04/19م، وضم الاتحاد اذاعات محور المقاومة وتحديداً داخل (إيران، لبنان، فلسطين، سوريا، العراق، اليمن، ماليزيا)، وجاءت فكرة تأسيسه ليكون مضاد لاتحاد الإذاعات الإسلامية الذي يضم مصر والعراق وفلسطين والأردن.

- أنشأ اتحاد الإذاعات في غزة عام 2014م وترأسه في حينه/ صالح سليمان محفوظ المصري – سكان خانيونس وهو أحد كوادر حركة الجهاد الإسلامي.

- هناك معلومات تفيد أن إيران تقدم 120 ألف دولار شهريا للاتحاد في غزة بهدف ضم أكبر عدد من المنافذ الإعلامية له في فلسطين.

**Captured document 16: Summary of the activities of the Islamic Radio and Television Association, May 7, 2023, written by Jalal from the programming and development department (no further information)<sup>28</sup>**

<sup>28</sup> For the full document see [[Link 16](#)]. The translated portion is marked in red.