CORNELL UNIVERSITY’S TEN BILLION DOLLAR SALE

SOFT POWER, QATAR, THE MUSLIM BROTHERHOOD AND AN ANTISEMITISM CRISIS ON CAMPUS

2024

ISGAP
THE INSTITUTE FOR THE STUDY OF GLOBAL ANTISEMITISM & POLICY
The Institute for the Study of Global Antisemitism and Policy (ISGAP) is committed to fighting antisemitism on the battlefield of ideas.

ISGAP is dedicated to scholarly research into the origins, processes, and manifestations of global antisemitism and of other forms of prejudice, including various forms of racism, as they relate to policy in an age of globalization. On the basis of this examination of antisemitism and policy, ISGAP disseminates analytical and scholarly materials to help combat hatred and promote understanding.

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Glossary

- CENTCOM – U.S. Central Command
- DOE – Department of Education
- DOJ – Department of Justice
- HBKU – Hamad Bin Khalifa University
- HMC – Hamad Medical Corporation
- ISGAP – The Institute for the Study of Global Antisemitism and Policy
- MB – Muslim Brotherhood
- MPO – The Medical Physician Organization
- QF – Qatar Foundation for Education, Science and Community Development
- QNRF – Qatar National Research Fund
- Sidra Center – Sidra Medical and Research Center in Qatar
- SJP – Students for Justice in Palestine
- WCM – Weill Cornell Medicine
- WCM-Q – Weill Cornell Medicine – Qatar
**Background**

In July 2019 at the Department of Justice (DOJ), in Washington, D.C., Dr. Charles Asher Small, Director of The Institute for the Study of Global Antisemitism and Policy (ISGAP), presented the findings of an ISGAP research project which began in 2012, entitled “Follow the Money.” The ongoing research project examines the illicit funding of United States (U.S.) universities by foreign governments, foundations and corporations that adhere to and promote anti-democratic and antisemitic ideologies, with connections to terrorism and terror financing.¹

The project revealed, for the first time, the existence of substantial Middle Eastern funding (primarily from Qatar) to U.S. universities, which had not been reported to the United States Department of Education (DOE), as required by law. In fact, ISGAP's research uncovered billions of dollars of unreported funds, which, in turn, led to the launch of a federal government investigation in 2019.

ISGAP has uncovered and established that those foreign donations from Qatar, especially, have had a substantial impact on growing levels of antisemitic discourse, as well as growing support for anti-democratic values within institutions of higher education. With the explosion of campus antisemitism in recent months, there additionally remain security concerns which hold potential domestic and global implications.

This report will highlight aspects of the Qatari Regime’s financial relationships with Cornell University in which large sums of money are provided.

For decades, Qatar has strategically positioned itself as an international funder of education, finance, science, health, sports, arts and culture, communications, and development. As part of this positioning, since 9/11, Qatar has become the largest foreign donor to U.S. universities.² However, despite its close ties to the United States and other Western countries, Qatar has also built an extensive network of Islamist partners dedicated to expanding its influence.³ Qatar is home to numerous Islamist-inspired proscribed terrorist entities. For example, for decades it has continued to host, support and represent the Muslim Brotherhood (MB); maintains ties with Iran;

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hosts the Taliban; supports and maintains an office for Hamas and its exiled leadership; and has backed militias in Syria and Libya.⁴

On October 7, 2023, Hamas, funded extensively by Qatar,⁵ carried out a pogrom, murdering 1,200 Israelis and kidnapping more than 230 people. The pogrom also included the torture and rape of many of its victims. This was the largest massacre of Jewish people since the Holocaust. It is also the latest attack committed by Qatari-funded terrorists. Indeed, it comes after Qatar had funded, protected and disseminated Islamist extremist ideology and organizations around the globe.⁶

Qatar also hosts other radical spiritual Islamist leaders—including the late Yusuf al-Qaradawi, the spiritual leader of the Muslim Brotherhood. Qaradawi was banned from entry into the United States,⁷ France,⁸ the United Kingdom,⁹ the United Arab Emirates, Egypt, Saudi Arabia, Bahrain, Tunisia (and others), yet gained refuge in Qatar.¹⁰

⁵ Doron Peskin, “Cash flow: 16 years of Qatari money to Hamas has created a monster,” CTECH (2023), https://www.calcalistech.com/ctechnews/article/lretnzx9l#:~:text=The%20Qatari%20government%20began%20financing,and%20through%20real%20estate%20companies.
¹⁰ Yusuf al-Qaradawi,” Counter Extremism Project.
Executive Summary

Cornell University is a privately endowed research university and a partner of the State University of New York. Cornell is the land-grant university for New York State. It hosts four contract colleges and schools that were created by an Act of the New York State Legislature. Each contract college enjoys the benefits of being part of a private, Ivy League university, while being connected to the State University of New York. This means that New York State has a duty to ensure that Cornell University is adhering to State and Federal legal and financial accounting practices.

In this report, ISGAP provides concrete evidence of Qatari Regime financing of higher education in the United States, including Cornell University. Importantly, this report demonstrates that a portion of the funds were not reported to the United States Government, as required by U.S Federal law. Data reveals that over $1.95 USD billion in contracts and gifts have been transferred from Qatar to Cornell University since 2001.

As demonstrated in a previous ISGAP report “The Qatari Regime, Hamas and The Muslim Brotherhood” (December 2023), the state of Qatar uses its resources to support and provide safe haven to the Muslim Brotherhood and their ideologues. This includes Hamas and other organizations that are proscribed as terrorist entities in the United States and other Western countries.

Furthermore, the ISGAP report “Networks of Hate” (December 2023) provides a detailed analysis of trillions of dollars of Qatari State assets that are used on soft power influence through global investments and donations.

After ISGAP initially exposed (2019) that universities were not declaring funds received from Qatar and other Middle Eastern sources, the Department of Education...
(DOE) opened a federal investigation, whereby each offending university was reprimanded, warned and instructed that they must declare their funding sources or face consequences.\textsuperscript{16}

Cornell University is one of the largest recipients of money from Qatar, especially via Qatar's proxies that are owned outright by the state.

Since the October 7, 2023 pogrom in Israel, Cornell University has been under scrutiny for its response to the metastasizing levels of antisemitism on its campus.\textsuperscript{17} In fact, on November 16, 2023, the DOE announced that the university was under investigation for potential discrimination under Title IV of the Civil Rights Act.\textsuperscript{18}

At Cornell University, some Jewish students (who constitute approximately 22 percent of the student body\textsuperscript{19}) have been forced to forfeit their education in order to protect their physical safety on campus. Indeed, some classes have been cancelled, while Jewish students were forced to accept heightened security and patrols to protect them around campus.\textsuperscript{20} Many Jewish students expressed feeling unsafe on campus and were warned by Jewish Hillel organization to avoid the school's Center for Jewish Living.\textsuperscript{21}

The Cornell campus was also furthered poisoned by the abhorrent remarks made by student Patrick Dai, who made threats to “stab” and “slit the throat” of Jewish men, rape Jewish women and throw their bodies off a cliff and behead Jewish babies.\textsuperscript{22} Dai warned that “I will bring an assault rifle to campus and shoot all you pig Jews,” and “Palestine will be free! Glory to Hamas!” in online chatrooms, claiming to be a Hamas soldier.\textsuperscript{23}


\textsuperscript{18} Ibid.

\textsuperscript{19} Ibid.


\textsuperscript{21} Ibid.


Perhaps even more problematic and indicative of the cause of this violent bigotry at Cornell University, is that some faculty members – leaders of the campus environment – have made reprehensible and inflammatory antisemitic remarks. To demonstrate, ten days following the rape, mutilation and murder of more than 1,200 Jewish citizens of the State of Israel, Cornell Associate Professor, Russell J. Rickford, for example, claimed that the news was “exhilarating” and “energizing”.24 Rickford has since taken a leave of absence.25 Students have complained for decades about antisemitic discourse within the classroom.

U.S. universities are required by law to disclose large gifts from foreign sources under Section 117 of the Higher Education Act (1965).26 However, Cornell University failed to disclose Qatari grant money it received in its official financial statements, even though it did report the grants to the U.S. DOE.27 Qatari gifts comprise a significant portion of Cornell University's support over multiple consecutive years per DOE reports.28 The ongoing lack of transparency regarding Qatari funding in the financial statements has resulted in significant, and presumably intentional, omissions.

Failing to properly report foreign funding may allow undue foreign influence on research and academics at the university. In essence, it appears that Cornell may have broken disclosure laws by concealing major Qatari grants. The main Qatari donors to Cornell University are Qatar Foundation; Qatar National Research Fund; Hamad Medical Corporation; and the Supreme Committee for Delivery & Legacy. This failure to transparently report foreign money flow into the university risks undermining public trust and allows outside parties to potentially influence academic work.

In October 2020, Cornell University admitted that it had failed to properly report to the DOE, especially with regards to grants from Qatar and China.29 The university said that it “has undertaken significant efforts to file timely and accurate Section 117 reports since July of 2019.”30 The DOE conducted an investigation following an internal

25 Ibid.
28 Ibid.
30 Ibid.
review by Cornell University, which revealed underreporting of donations from Qatar. It was found that prior to 2019, Cornell did not report the amounts received from Qatar for the operating expenses of Cornell's university in Qatar, as per the agreement between Cornell and the Qatar Foundation.\textsuperscript{31}

In 2019, the investigation highlighted that out of an estimated at least $1.9 billion USD in total Qatari gifts to Cornell, only around $600 million USD has been partially detailed specifically in relation to establishing the Weill Cornell Medicine-Qatar (WCM-Q) campus. WCM-Q is Cornell's medical school campus based in Qatar, established in partnership with the Qatar Foundation.

Following the investigation and the publication of a letter, Cornell reported the amount of Qatar's donation per the agreement to the DOE.

It appears as though Cornell University has received significant funding from Qatar. In fact, over $1.3 billion USD has been received since 2012 to operate a medical school in Qatar, which has graduated hundreds of students from the Middle East, Asia and the U.S.\textsuperscript{32}

There were significant grants made from 2012 to 2020 from the Qatar Foundation ($1.3 billion USD) which were reported to the DOE with no disclosure around their intended use and the contractual obligations as to who owns the intellectual property for any research outcomes and access to student information.\textsuperscript{33} For instance, it seems that Cornell University did not provide specific information on the terms, conditions or deliverables attached to the grants. Without these details being transparently reported, the public lacks insight into why Qatar provided such large grants, under what conditions, and how Cornell utilized these resources.

As ISGAP revealed in its report: \textit{Hijacking Higher Education, Qatar, The Muslim Brotherhood, and Texas A&M} (December 2023), Qatar Foundation in Qatar holds contractual agreements which stipulate that it has access to sensitive personal student information, and significantly owns the Intellectual Property rights on all research projects. It must be determined whether there are similar agreements in place between Qatar and Cornell University and other U.S. universities.


\textsuperscript{33} Ibid.
Importantly, official Cornell University financial statements do not report the use of the Sidra Medical and Research Center (Sidra Center) facilities by WCM-Q. The Sidra Center was established in Doha, Qatar with a generous Qatar Foundation endowment of $7.9 billion USD. Consequently, the usage and financial details related to the Sidra Center should be transparently disclosed in Cornell’s financial statements to ensure oversight and accountability around foreign funding. Clearly, the Weill Cornell Medicine school, or any respectable medical school needs to have a hospital where its students and faculty can train, do internships and research. Without this state of the art facility, it would be impossible for Cornell to operate its medical activities. This infrastructure is, according to the US law and even to the Cornell guidelines, must be reported. According to Cornell University guidelines published on their website,

Cornell University is committed to complying with federal and state reporting requirements for foreign gifts and contracts, as required by Section 117 of the Higher Education Act of 1965 and Section 207-a of the New York State Education Law. ... All units and identified subsidiaries are required to identify and report to the Division of Financial Services (or its designee) upon request, all gifts and/or contracts with foreign sources or their agents. ... The University has an obligation to report to ED certain information regarding gifts and contracts with “foreign sources.” ... All units and related entities – including corporate affiliates and identified subsidiaries – must comply with requests from the Division of Financial Services for information related to gifts and contracts. ... Every institution in New York State authorized to award degrees, by either the Legislature or Board of Regents, is required by Section 207-a of the Education Law to file annually with the State Education Department a report of gifts valued at more than $100,000 that it has received from foreign governments, persons, or entities during the most recent fiscal year. Additionally, the CHIPS Act requires institutions to report annually financial support, including gifts and contracts, that exceed a $50,000 threshold received from countries of concern.

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The university entities affected by their university policy (et al), include Weill Cornell Medicine campuses and Cornell University subsidiaries.36

Since its inception, students have been subsidized by Qatari state-owned entities specifically to attend Cornell University. The cost of attendance per student in Cornell in the U.S. is approximately $88,000 USD.37 Accordingly, we estimate that the State of Qatar is financing tens of millions of USD to students in Weill Cornell Medicine (WCM) and WCM-Q annually per annum which is not disclosed.

There is a lack of transparency as to whether Qatari sources are transferring funds to the university directly for the student’s tuition, or whether the students personally receive stipends from Qatari sources. Either way, this is a direct mechanism by which the Qatari government (through its state-owned proxies) can channel funds into the university for its sustainability. There is an overall lack of transparency as to this process.

When comparing the foreign gifts granted from the State of Qatar to Cornell University (as reported by Cornell to the DOE) to those granted from other countries since 1995, Qatari money dwarfs the contributions from other countries.38

<table>
<thead>
<tr>
<th>Attribution/country</th>
<th>Amount in USD</th>
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<tbody>
<tr>
<td>Qatar</td>
<td>1,952,489,000</td>
</tr>
<tr>
<td>Hong Kong</td>
<td>69,772,000</td>
</tr>
<tr>
<td>Switzerland</td>
<td>67,783,000</td>
</tr>
<tr>
<td>China</td>
<td>57,062,000</td>
</tr>
<tr>
<td>Germany</td>
<td>38,544,000</td>
</tr>
<tr>
<td>England</td>
<td>35,250,000</td>
</tr>
<tr>
<td>Japan</td>
<td>26,231,000</td>
</tr>
<tr>
<td>France</td>
<td>20,704,000</td>
</tr>
<tr>
<td>Turkey</td>
<td>15,497,000</td>
</tr>
<tr>
<td>Taiwan</td>
<td>14,950,000</td>
</tr>
<tr>
<td>Mexico</td>
<td>10,538,000</td>
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</tbody>
</table>

Figure 1: Funds Received by Cornell University that were reported to the Department of Education (USD).39

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36 Ibid.
37 “Cost To Attend,” University of Cornell Financial Aid, [https://finaid.cornell.edu/cost-to-attend](https://finaid.cornell.edu/cost-to-attend).
The absence of Qatari funding in the financial statements means that the university is in violation of accounting ethics and regulations and has been for multiple years.

Furthermore, following the recent Congressional hearings in December—where the Presidents of Massachusetts Institute of Technology (MIT), University of Pennsylvania and Harvard University failed to condemn the call for the genocide against of Jewish people taking place on their campuses as a breach of their university “policies against bullying and intimidation and harassment”\textsuperscript{40}—it is imperative that an immediate investigation into Cornell University is introduced to see the effect, if any, of funds from Qatar in influencing university policies.

Support for Extremism, Terrorism and Antisemitism at Cornell

Following the October 7th massacre, on Monday October 9th, Jewish students and faculty were met with an explosion of antisemitism at Cornell University, perpetrated by students and alarmingly, by faculty members as well. The environment was perceived by Jewish students and faculty as deeply hostile, making it difficult for Jewish members of the Cornell community to function within university academic life, and many even fearing for their physical safety.

The general atmosphere was marked by many instances of overt antisemitism. For example, Professor Russell Rickford, Cornell University, described the Hamas terror attack in Israel on October 7, 2023, as "exhilarating" and "energizing." Dr. Dana Diab, a graduate of Weill Cornell Medical College in Qatar, posted support for the torture and massacre on social media by responding to the events stating that this was “Zionist settlers getting a taste of their own medicine.” Dr. Dana Diab was recently terminated by Lenox Hill Hospital in New York City over her inflammatory social media comments expressing support for the Hamas terror attack in Israel that killed fifteen people. Some Cornell student groups have blamed Israel for the violence inflicted by the terrorist organization Hamas.

An undergraduate student, Patrick Dai was found to have posted online threats to "shoot all you pig Jews" and "shoot up" an on-campus kosher dining facility terrorizing the campus for days, in which many Jewish students and faculty members remained in lockdown or left the campus. Additionally, a threat was received from an account named 'Hamas.' Finally, graffiti on campus sidewalks

stated, "F--- Israel," “Israel is fascist” and “Zionism = genocide.”

Following these series of threatening and intimidating events, in late October 2023, New York Governor Kathy Hochul visited the Cornell University campus to condemn the spike in campus antisemitism. In fact, a Cornell University student was invited to provide testimony to the United States House of Representatives, where she spoke about the antisemitism Jewish students faced on campus. Amanda Silberstein testified how “professors and student organizations have been fueling Jew-hatred” on campus, which has created an environment in which Jewish students are being threatened with murder and rape. On November 16, 2023, the DOE announced that the university was under investigation for potential discrimination under Title IV of the Civil Rights Act. In the letter, the Assistant Secretary for Civil Rights, Catherine Lhamon, stated that “it is your legal obligation under Title VI to address prohibited discrimination against students and others on your campus—including those who are or are perceived to be Jewish, Israeli, Muslim, Arab, or Palestinian.” Furthermore, the chairman of the House Ways and Means Committee, Representative Jason Smith, sent a second letter to Cornell President Martha E. Pollack on March 21, 2024, criticizing the “pervasive culture” which “has created a hostile environment for Jews on campus.” The letter calls for further answers to Cornell University’s response to the “eruptions” of antisemitism on campus following October 7, 2023, in addition to explanations around the “culture of antisemitism that developed and grew beneath the surface for decades.” Notably, the final question from Representative Smith requested details surrounding


49 Ibid.


53 Ibid.
Cornell’s receipt of “donations and/or funding from foreign sovereignties or governments.”

In response to such a campus environment, Cornell University College of Arts & Sciences organized four cross-disciplinary talks entitled, “Antisemitism and Islamophobia Examined” for the Spring 2024 semester. One of the four speakers announced, Derek Penslar, has been criticized for signing an open letter alongside hundreds of academics that stated that, “there cannot be democracy for Jews in Israel as long as Palestinians live under a regime of apartheid,” and has reportedly called Israel “an apartheid state” on a separate occasion, in addition to claiming that “Jewish culture was steeped in fantasies (and occasionally, acts) of vengeance against Christians.” This inaccurate demonization of the Jewish people and Israel led the House Committee on Education & the Workforce of the United States Government to issue a rare rebuke and criticism of the appointment of Penslar as the co-lead of Harvard University’s Antisemitism Taskforce. Many scholars on antisemitism understand this Cornell program on antisemitism as in fact normalizing antisemitism. If Israel is an actual Apartheid state, as Penslar and some other so-called progressive radical intellectuals and radical Islamists claim, then Israel would be required, from a human rights perspective, to be dismantled. How are Jewish students and faculty at Cornell and at other universities, to be treated if they support, politically, culturally or due to personal connections, this so-called Apartheid racist state? They too would be perceived as an enemy of all that is good and decent in liberal educational settings, creating more Jew-hatred. How would Israelis fair if their state were dismantled, and Hamas and other anti-democratic terrorists governed that region? Ironically, these programs designed to address antisemitism are normalizing it.

Antisemitism on Cornell University’s campus, however, should not be considered as a novel phenomenon in response to the events of October 7, 2023. In September 2022, for example, graffiti which equated the Star of David with the Nazi swastika

54 Ibid.
57 House Committee on Education & the Workforce, Twitter, January 29, 2024, https://twitter.com/EdWorkforceCmte/status/1752018836298052093
was drawn not far from a banner on the Center for Jewish Life at Cornell University which read, “Burn Prisons. Free Them All. From Attica to Palestine.” Furthermore, the Cornell chapter of Students for Justice in Palestine (SJP) and the Department of Near Eastern Studies hosted an event in March 2022, which featured Mohammed El-Kurd, who has claimed that Israelis have an “unquenchable thirst for Palestinian blood” and “harvest organs of the martyred [Palestinians], feed their warriors our own.” In 2021, Cornell University President Pollack was compelled to release a statement in condemnation of rising antisemitism on campus. The university was forced to release a similar statement in 2018, in response to a “spate of swastikas” appearing on the university campus. Again, in 2017, it fell on Pollack to condemn fliers “promoting white supremacy” and antisemitism on Cornell’s campus. Thus, it would be incorrect to suggest that antisemitism on Cornell University’s campus was solely a response to the October 7, 2023 pogrom. The issue of antisemitism at Cornell University is not novel, and it must be addressed.

StopAntisemitism awarded Cornell University an ‘F’ grade in its levels and severity of antisemitism at the university, whilst a report by Brandeis University ranked Cornell in the second highest percentile (25 percent) for antisemitic hostility on campus.

ISGAP’s report, with the Network Contagion Research Institute (NCRI), titled "Corruption of the American Mind" (2024), highlights that foreign funding to U.S. universities from countries such as Qatar has a direct effect on increasing antisemitism and anti-democratic values.

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59 Ibid.
60 “Standing against hatred and bias,” *Cornell University Statements*, May 26, 2021, [https://statements.cornell.edu/2021/20210526-standing-against-hatred.cfm](https://statements.cornell.edu/2021/20210526-standing-against-hatred.cfm)
Qatar and the Muslim Brotherhood (MB)

It is important to note that when Hamas was created, it designated itself as “one of the wings of Moslem [sic] Brotherhood in Palestine.” Qatar has provided a safe haven for Hamas’ political leadership since 2012. In January 2015, then-Qatari Foreign Minister referred to then-Hamas politburo chief Khaled Meshaal as the country’s “dear guest.”

Qatar is home to a relatively small population (2.6 million), only 11 percent of which is Qatari. However, it is a wealthy emirate country, with a GNP of $229,007 billion USD in December 2022, in the Gulf that gained independence from the United Kingdom in 1971. It has two key neighboring countries, Saudi Arabia and Iran, with which it shares the largest natural gas field in the world.

Qatar positions itself as a critical mediator in regional disputes between various Arab and Muslim countries and aligns with the U.S. as a key Gulf partner in several defense pacts and agreements. Perhaps most significantly, Qatar hosts thousands of U.S. forces as well as the regional headquarters for the U.S. Central Command (CENTCOM) in Doha and at various other military facilities.

Qatar is ruled by the Al Thani Royal Family, who have embraced and promoted Islamist thinking and activism worldwide for many years.

The Qatari establishment's commitment to Islamism runs deep. Their political, cultural, and social establishment has been profoundly influenced by MB activists who fled Egypt in the 1950s. These activists played an essential part in founding

71 David Roberts, “Qatar and the Muslim Brotherhood: Pragmatism or Preference?” Middle East Policy 21, no. 3
Qatar’s Ministry of Education and helped establish Islamism in the emirate between the 1960s and 1980s.\textsuperscript{72}

At this time, Qatar was an emerging state with a population of only approximately 25,000 and little governmental structure. They made use of Salafi imams, judges and bureaucrats with Saudi training and began to promote a fusion of Salafi and MB thinking in periodicals such as \textit{Majallat al Umma}.\textsuperscript{73} Oil and natural gas gradually replaced its traditional industries like pearlring and fishing, which increased the profits of the ruling family. The combination of this newfound wealth, along with an influx of educated members of the MB, allowed Qatar to develop the Ministry of Education and an education system where MB members were essential on all levels.\textsuperscript{74}

Islamism mainly developed in Qatar between the 1960s and 1980s, but it was influenced by the writings of significant MB scholars/ideologues such as Sayyid Qutb.\textsuperscript{75} A group of Muslim Brotherhood members gradually re-developed strategies, learning from the Egyptian experience, and started thinking in terms of ‘human rights’ and ‘civil society’ for its proselytizing [\textit{da’wah}] system.\textsuperscript{76}

In 1999, the Qatari branch of the MB was officially disbanded by a vote amongst its members. The primary explanation provided was that the Muslim Brotherhood's formal structure in places like Qatar became “an irrelevant matter,” as the group can easily offer the same services without any defined structure.\textsuperscript{77} Despite this, the Muslim Brotherhoods’ ideology, network and influence remain prominent in Qatar today, having developed a mutually beneficial relationship with the royal family.\textsuperscript{78}

Over the decades, Qatar has become a ‘safe haven’ for Islamist/antisemitic scholars such as the (late) Yusuf al-Qaradawi.\textsuperscript{79}


\textsuperscript{73} Andrew Hammond, “Qatar’s leadership transition: like father like son, European Council on Foreign Relations,” (2014), \url{https://ecfr.eu/archive/page/-ECFR95_QATAR_BRIEF_AW.pdf}.

\textsuperscript{74} Andrew Lipp, “The Muslim Brotherhood: Exploring divergent views in Saudi Arabia and Qatar,” \textit{Iowa State University} (2019): 24, \url{https://dr.lib.iastate.edu/server/api/core/bitstreams/9c2921ba-f681-4be3-a4dc-680a9daf3706/content}.

\textsuperscript{75} David Roberts, “Qatar and the Muslim Brotherhood: Pragmatism or Preference?”

\textsuperscript{76} Al-Nafisi, “The Islamic situation in Qatar.”


\textsuperscript{78} David Roberts, “Qatar and the Muslim Brotherhood: Pragmatism or Preference?”

Qaradawi was banned from entry into the United States, France, the United Kingdom, the United Arab Emirates, Egypt, Saudi Arabia, Bahrain, Tunisia (and others), but gained refuge in Qatar. Some of the views held by Qaradawi are the following:

- "I will shoot Allah's enemies, the Jews, and they will throw a bomb at me, and thus I will seal my life with martyrdom."  

- Qaradawi lashed out at Jews, even calling on God to "kill them, down to the very last one."

- In 2013, Qaradawi repeated his call to boycott the tenth annual Doha interfaith conference held in Qatar for including Jews. He addressed the issue in his April 26 Friday sermon at the Omar Bin al-Khattab Mosque in Doha. "No way I will put my hand in their hands," Qaradawi said. He added “Their hands are soiled with blood. Their hands are the hands of killing, the hands of tyranny and the hands of injustice. I cannot contaminate my hands by putting it in their hands.”

- 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.”

Global support for groups affiliated with the MB became important as part of Qatar's major foreign policy shift, beginning in 1995 with the coup that brought Sheikh Hamad Bin Khalifa to power. Sheikh Hamad's goal was to overcome Qatar's small size and small population to make the emirate not only a regional player but also a global actor, utilizing its significant resources.

The emirate developed its 'soft power capabilities,' which included the advancement of its Al Jazeera network's broadcasting reach across the Middle East (in addition to extending this reach to English-speaking audiences), as well as the IslamOnline portal. Furthermore, Qatar made broad investments in Western countries and

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80 "Yusuf al-Qaradawi," Counter Extremism Project.
81 "The 'global mufti' Sarkozy barred from entering France," France 24.
82 "Muslim cleric not allowed into UK," BBC News.
83 "Yusuf al-Qaradawi," Counter Extremism Project.
84 During a sermon that aired on the Arabic satellite channel Al-Jazeera TV on January 28, 2009.
85 During a sermon that aired on the Arabic satellite channel Al-Jazeera TV on January 9, 2009.
86 Ibid.
89 Uriya Shavit, "The Postmodern Reconstitution of an Islamic Memory: Theory and Practice in the Case of Yusuf al-Qaradawi's Virtual Umma," in Islamic Myths and Memories: Mediators of Globalization, ed. Itzchak Weismann,
affiliated with civil society bodies through semi-official agencies and foundations controlled by the royal family. Finally, Qatar supported the activist, political and ‘civilian’ structures of Arab and Islamist non-state actors—especially those affiliated with the Muslim Brotherhood, some of whom were designated terrorists by the U.S. for their ties to Hamas and other terror groups around the world.

Although Qatari support for the MB antagonized its Gulf neighbors through the 1990s and the first decade of the 2000s, Qatar was “able to stay in good graces in the [GCC] by carefully balancing its foreign policy, all the while remaining a staunch ally of the Muslim Brotherhood.”

Mark Sedgwick, and Ulrika Martensson (Surrey: Ashgate, 2014), 175.


92 UK Parliament Defence Committee, Written evidence submitted by Steven Merley.

Analysis

Cornell University is a privately endowed research university and a partner of the State University of New York.\(^{94}\) Cornell is the land-grant university for New York State. It hosts four contract colleges and schools that were created by an Act of the New York State Legislature.\(^{95}\) Each contract college enjoys the benefits of being part of a private, Ivy League university, while being connected to the State University of New York.\(^{96}\)

An analysis of Cornell University reports to the Department of Education (DOE) reveals over $1.9 billion USD in contracts and gifts from Qatar to Cornell University from 2001 to December 31, 2023, primarily from Qatari-state entities such as Qatar Foundation.\(^{97}\)

In a letter from Cornell University after the DOE investigation dated October 21, 2020, the university admitted it failed to report properly.\(^{98}\) After publishing this letter, Cornell University reported the purpose of the restricted contract after 2019, and named the researchers who got grants from the Qatar National Research Fund (QNRF).

However, moving forward, based on our extensive investigation of Cornell University's financial statements until 2019, there does not appear to be evidence that the university has reported specific Qatari funding and purpose to the DOE. Qatari sources are mentioned but with no exact amount provided.\(^{99}\)

This ISGAP report investigated where these funds would be expected to appear in financial statements, in addition to the potential lack of adequate disclosure or concealment of the funds. The absence of Qatari funding in the financial statements would suggest that the university is in violation of accounting ethics and regulations and has been for multiple years. Thus, greater transparency is urgently required.

\(^{94}\) “About Cornell,” Cornell University, accessed December 12, 2023, https://www.cornell.edu/about/
\(^{96}\) Ibid.
Student expenses

Weill Cornell Medical College (WCM) was founded on April 14, 1898 and is among the nation's top-ranked medical and graduate schools. According to 2022-2023 financial statements, Cornell University has nearly 27,200 students, with a faculty of 4,600 people.

Weill Cornell Medical College – Qatar (WCM-Q) has 333 students, 207 of which are medical students.

Figure 2: Number of students at WCM-Q.

The Amiri Scholarship Program, which is fully funded by the State of Qatar, aims to sponsor high-achieving high school and university students to pursue full-time undergraduate and graduate studies abroad at leading international universities. Students receive comprehensive support covering tuition, mandatory fees, monthly living stipends, books, medical insurance, and more. These scholarships provide extremely generous financial support exclusively to Qatari students to study abroad.

104 قائمة جامعات برنامج البعثة الاميرية, WayBack Machine, https://web.archive.org/web/20220620135453/https://scholarship.edu.gov.qa/Docs/attach/%d9%82%d8%a7%d8%a6%d9%85%d8%a9%20%D8%AC%D8%A7%D9%85%D8%B9%D8%A7%D8%AA%20%D8%A8%D8%B1%D9%86%D8%A7%D9%85%D8%AC%20%D8%A7%D9%84%D8%A8%D9%B9%D8%AB%D8%A9%20%D8%A7%D9%84%D8%A3%D9%85%D9%8A%D8%B1%D9%8A%D8%AD%D8%AF%D9%8A%D8%AB%D8%A9.pdf.
at elite universities, including Cornell. This allows Qatar to advance its own national human capital development and global competencies and through potential benefits in kind (if the money is going directly to students) allows Cornell to receive funding for the courses from the state via two mechanisms of potential concealment.

Greater transparency is needed as to who is in direct receipt of these subsidies—is it the students directly or the university? In addition to this, if the monies are coming to the university via the students, should the university be required to declare this as foreign funding—especially as the funds are given specifically for the students to attend only this course at this particular university and campus?

The cost of attendance per student in Cornell in the U.S. is around $88,000 USD. Accordingly, we estimate that the State of Qatar is financing tens of millions of USD to students in WCM and WCM-Q annually which is not disclosed.

Benefits in kind
In Cornell University's official financial statements, the only Qatari involvement that was mentioned from the 2022 report was the following:

"A significant portion of private revenue is received in exchange for benefit to the Qatar Foundation related to the operation of Weill Cornell Medicine - Qatar. On June 30, 2022, the University has unrecorded conditional agreements of $1,844,568,000."

This may constitute the figure of the ten-year contract of Cornell and Qatar Foundation regarding WCM-Q.

In Cornell's 2016 Annual Statements, it states vaguely that $10.6 million USD resulted from "increased activity at the Qatar medical college." This indicates that additional Qatari funding was not transparently accounted for or defined.

One analysis of the Qatari grants for WCM-Q estimates that around 10 percent of that funding—approximately $185 million USD—has been directed back to Cornell University's main U.S. campuses. This was allegedly done to cover overhead costs related to WCM-Q operations, however there is no transparent mention or tracking...
of this financial redirection in Cornell's statements.109 This exemplifies the
deficiencies around reporting and tracking the full scope of Qatar's funding to
Cornell, both to the Qatar campus and the monies funnelled back to the U.S.

As detailed in a previous ISGAP report, Qatar has acquired full ownership of
research projects at Texas A&M University in return for funding (a substantial
portion of which, importantly, remains unreported and unregulated). Moreover,
the confidential agreement between Qatar Foundation and Texas A&M indicates
that Qatar has been granted unprecedented control over academic research and
standards, faculty, students, curriculum, intellectual property and budgets at Texas
A&M. Further transparency should be urgently required from Cornell in order to
ensure that they are not under a similar agreement.

Cornell University reporting after the DOE investigation in 2019/2020
As stated previously, Cornell did undertake a process of correcting its reporting
after being told to by the DOE investigation, however, after the investigation ceased,
the university stopped this practice.

The examples below highlight some of the grants of its funding from Qatari state-
owned entities that Cornell University has not reported correctly. This failure to
disclose is in violation of the reporting requirements mandated in Section 117 of the
Higher Education Act (1965).

The opacity around Cornell University's financial ties to state-owned Qatari
enterprises casts potential doubts around the university’s academic independence
and compliance.

Further investigation is imperative to ascertain the full extent of unreported
Qatari grants. There must be accountability as to these reporting violations, in
addition to an examination of whether similar non-disclosures exist within other
U.S. universities.

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109 “Qatar Foundation: Building world-class facilities,” MEED, September 18, 2009, https://www.meed.com/qatar-
foundation-building-world-class-facilities-2/
The partial report to the DOE in Figure 4 exemplifies the single reports which mentioned that the grant’s objective was to establish and support WCM-Q. Crucially, the reported contract sums, which total around $600 million USD, do not appear to include the funding allocated for the construction and operation of physical campus buildings and infrastructure. Consequently, this raises concerns about further obscuration of Qatar’s financial ties to Cornell, as additional monies could have been provided indirectly for establishing the physical university without proper DOE disclosure. Thus, there exists the danger that the full scale of Qatar’s financial influence is concealed.

Figure 4: Single reports demonstrating intent that the grant will establish and support Weill Cornell Medicine – Qatar (WQM – Q).

The footnotes from the contracts which Cornell disclosed suggest that the establishment of WCM-Q came with an attached condition: admission preference for Qatar citizens. This preferential treatment raises concerns about inappropriate foreign influence over academic policies at the university. Furthermore, the limited transparency around precisely how the WCM-Q funding has been utilized enables potential misdirection of resources to serve Qatar's priorities rather than Cornell's independent academic goals.

Figure 5 shows specific funding grant examples reported by Cornell to the DOE, designated for supporting WCM-Q faculty and research activities. As demonstrated, single reports mentioned the name of the researchers of WCM-Q that had grants from the Qatar National Research Fund (QNRF). However, the disclosed totals for WCM-Q research support pale in comparison to estimates of the full scale of Qatar's financial backing for Cornell as a whole. Out of an estimated at least $1.9 billion USD in Qatar gifts to Cornell, only around $600 million USD has been partially detailed in relation to establishing WCM-Q. The total amount must be accounted for by Cornell University.

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Figure 5: Funding examples reported by Cornell University to the Department of Education.

Illustration of Major Qatari Grants to Cornell University from 2004 to 2023.\textsuperscript{112}

The main Qatari donors to Cornell University are Qatar Foundation; Qatar National Research Fund; Hamad Medical Corporation; and Supreme Committee for Delivery & Legacy.

Between 2004 to 2023, Cornell University initially failed to properly disclose over $1.9 billion USD in Qatari grants to the DOE as legally mandated.\textsuperscript{113} However, after facing investigation from the DOE, Cornell revealed more details about large sums originating from Qatar Foundation specifically to establish the WCM-Q campus.

Figures 6, 7, 8 and 9 demonstrate approximately $1.9 billion USD in Qatar Foundation grants to Cornell University reported to date, with the substantial majority designated for WCM-Q establishment and operations.

\begin{tabular}{|c|c|c|c|c|}
\hline
School Name & Amount in $ & Contract Start Date & Contract End Date & Restricted Transaction Description \\
\hline
Cornell University & 895,903 & 05/01/2020 & 05/01/2024 & Rayaz Malik is Principal Investigator \\
Cornell University & 634,199 & 05/01/2020 & 05/01/2024 & Lath Abu-Raddad is Principal Investigator \\
Cornell University & 594,995 & 05/01/2020 & 05/01/2024 & Ali Sultan is Principal Investigator \\
Cornell University & 600,000 & 05/01/2020 & 05/01/2023 & Anna Halama is Principal Investigator \\
Cornell University & 584,891 & 05/01/2020 & 05/01/2024 & Frank Schmidt is Principal Investigator \\
Cornell University & 580,873 & 05/01/2020 & 05/01/2024 & Abdelaziz Belkadi is Principal Investigator \\
Cornell University & 566,858 & 05/01/2020 & 05/01/2024 & Khaled Machaca is Principal Investigator \\
Cornell University & 541,490 & 05/01/2020 & 05/01/2024 & Lofti Chouchane is Principal Investigator \\
Cornell University & 41,174 & 05/01/2020 & 06/01/2023 & Amal Robay is Principal Investigator \\
Cornell University & 399,923 & 01/04/2020 & 01/04/2022 & Amal Robay is Principal Investigator \\
Cornell University & 136,139 & 01/04/2020 & 31/03/2022 & Research project under the direction of Dr. Ronald Crystal \\
Cornell University & 700,000 & 01/01/2021 & 31/12/2024 & Research project under the direction of Dr. Lofti Chouchane \\
Cornell University & 426,908 & 01/01/2021 & 21/12/2023 & Research project under the direction of Dr. Khaled Machaca \\
Cornell University & 259,785 & 11/04/2021 & 11/04/2024 & Sponsored project under the direction of Nader, Nancy \\
\hline
Total & 6,883,318 & & & \\
\hline
\end{tabular}


Figure 6: Qatar Foundation grants to Cornell University.
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<th>Institution Name</th>
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Figure 7: Grants from the Qatar National Research Fund (QNRF) which total
The QNRF provided extensive monetary grants for medical research at WCM-Q campus. These grants total tens of millions USD for more than 274 academic research projects by WCM-Q. The budgets of the 90 projects in the table above range from $41,000 USD to $9,350,000 USD per project, with an average of $805,000 USD.

Figure 8: Grants from the Hamad Medical Corporation: $1,057,161 USD.

The 2023–2024 WCM-Q Fact Sheet notes that their institution is “in close collaboration with Qatar Foundation and local stakeholders in the biomedical sciences, including HMC, Sidra Medicine, and HBKU, WCM-Q researchers are focused on improving our understanding of diseases specific to Qatar and the region, including obesity, diabetes, metabolic syndrome, and neurogenetic abnormalities.”

Hamad Medical Corporation (HMC) is the main provider of secondary and tertiary healthcare in Qatar and one of the leading hospital providers in the Middle East.

HMC is another institution that is giving significant amounts of funding to Cornell (this time in the U.S.) and is owned and led by the Emir of Qatar. Again, the reporting does not indicate that the money is coming from the state via a proxy.¹¹⁹

Figure 9: Grants from the Supreme Committee for Delivery & Legacy: $4,174,819 USD.¹²⁰

According to the DOE’s foreign gifts reporting in 2019, it was revealed that the Supreme Committee for Delivery & Legacy donated $4.17 USD million to Cornell University. This organization had been undisclosed prior to 2019, as foreign gift reporting did not specify donor names.

The Supreme Committee is responsible for overseeing infrastructure development and planning for the 2022 FIFA World Cup Qatar.¹²¹ Thus, this may provide further context around the immense quantities of Qatari funding that have flowed into Cornell over recent years from a variety of government-linked sources.

**WCM-Q & Sidra Medical and Research Center**

In Cornell University’s financial statements, there are no specific disclosures about the relationship between the WCM-Q & Sidra Medical and Research Center (Sidra Center), especially regarding the revenues to WCM-Q from Sidra. This is despite the fact that in the WCM-Q Fact Sheet, they describe their work as being done “in close collaboration with Qatar Foundation and local stakeholders in the biomedical sciences, including HMC, Sidra Medicine, and HBKU, WCM-Q researchers are focused on improving our understanding of diseases specific to Qatar and the region.”¹²²

¹¹⁹ “Welcome Message,” Hamad Medical Corporation, https://www.hamad.qa/EN/40-years/Pages/default.aspx#:~:text=Under%20the%20visionary%20leadership%20of,throughout%20the%20past%2040%20years.
Importantly, official Cornell University financial statements did not report the usage of the Sidra Center facilities by WCM-Q. The Sidra Center was established in Doha, Qatar with a generous Qatar Foundation endowment of $7.9 billion USD.\(^\text{123}\) WCM-Q and the Sidra Center share common projects and logos, and students from the university see patients and conduct research at the Sidra Center. Consequently, the usage and financial details related to the Sidra Centre should be transparently disclosed in Cornell's financial statements to ensure oversight and accountability around foreign funding.

The relationship between WCM-Q and the Sidra Center needs to be clearly defined in Cornell University's financial statements and reporting. Specifically, Cornell should disclose that, for example, WCM-Q receives revenue from the Qatar Foundation as a result of activities, partnerships or other arrangements with Sidra Center, in accordance to their own guidelines published on their website,

Policy Statement

Cornell University is committed to complying with federal and state reporting requirements for foreign gifts and contracts, as required by Section 117 of the Higher Education Act of 1965 and Section 207-a of the New York State Education Law.

Under this policy, the Division of Financial Services or other office designated by the Executive Vice President and CFO compiles and submits the required reports consistent with applicable legal requirements on behalf of the University. All units and identified subsidiaries are required to identify and report to the Division of Financial Services (or its designee) upon request, all gifts and/or contracts with foreign sources or their agents.

Reason for Policy

Section 117 of the Higher Education Act of 1965, as amended (20 U.S.C. § 1011f) requires Cornell University to report certain gifts and contracts with “foreign sources” to the U.S. Department of Education (ED). The University has an obligation to report to ED certain information regarding gifts and contracts with “foreign sources.” The reports are due twice per year (on January 31, and July 31). All units and related entities – including corporate

affiliates and identified subsidiaries – must comply with requests from the Division of Financial Services for information related to gifts and contracts.

Every institution in New York State authorized to award degrees, by either the Legislature or Board of Regents, is required by Section 207-a of the Education Law to file annually with the State Education Department a report of gifts valued at more than $100,000 that it has received from foreign governments, persons, or entities during the most recent fiscal year. Additionally, the CHIPS Act requires institutions to report annually financial support, including gifts and contracts, that exceed a $50,000 threshold received from countries of concern.

Entities Affected by this Policy

- Ithaca-based locations
- Cornell Tech campus
- Weill Cornell Medicine campuses
- Cornell University subsidiaries\textsuperscript{124}

\begin{figure}[h]
\centering
\includegraphics[width=\textwidth]{medical-physician-organization-revenue.png}
\caption{Figure 10: Cornell Medicine in New York. There is no such chart for WCM-Q.\textsuperscript{125}}
\end{figure}

We may compare this to Yale University. In Yale University’s 2021–2022 financial statements in relation to its medical school and its relationship to Yale-New Haven Hospital (the “Hospital”), we see that, "approximately 38% of the School of Medicine’s medical services income in 2022 represents revenue recognized as a result of the university’s affiliation with Yale-New Haven Hospital (the

\textsuperscript{124} “Reporting Foreign Gifts and Contracts at Cornell University,” Cornell University Division of Financial Services, September 22, 2023, \url{https://finance.cornell.edu/our-policies/reporting-foreign-gifts?ssp=1&setlang=en&cc=US&safesearch=moderate#statement}

\textsuperscript{125} “Reporting,” Cornell University Division of Financial Services. \url{https://finance.cornell.edu/controller/reporting}
It seems that Cornell University is misreporting due to an unreported amount received by the Sidra Center. As one can see in Yale University financial statements, the income received from the hospital to the medical school is substantial. Therefore, would seem imperative that Cornell University reports the funds it receives from the Sidra Center from the total Qatar Foundation grants.

Policy Recommendations

To counter Qatar's detrimental influence on U.S. higher education and national security, the following measures should be implemented:

1. Prohibit any further direct Qatari Government funding to U.S. universities operating in Qatar or in the United States. Require full disclosure under the Foreign Agents Registration Act of any Qatar-linked funds already received by U.S. universities.

2. Open a federal government investigation into non-reporting of foreign donations to U.S. universities. Take criminal action against systematic underreporting by U.S. universities and individuals of financial donations received directly or indirectly from Qatar. The investigation should explore the impact of Qatari funding on the increase of antisemitism in higher education.

3. Enforce the law on indirect funds that circumvent reporting requirements.

4. Add a provision to Section 117 of the Higher Education Act 1965 that mandates the disclosure of grantees who maintain any significant connection to the state of Qatar directly or indirectly.

5. Investigate and prosecute any undisclosed Qatari funding of U.S. university programs or personnel as illegal, unregistered foreign lobbying. Shut down programs funded through such illicit means.

6. Establish ethics review boards at U.S. universities to monitor foreign funding sources and block unacceptable donations or partnerships compromising academic integrity.

7. Enact further transparency laws requiring full public disclosure of any foreign contracts, grants or donations received by U.S. universities, including itemized reporting on collaborative projects, travel sponsorship, endowed faculty chairs and other benefits.

8. Ensure, by legislation, the transparency of financial statements and internal audit reports of U.S. universities.