



UNITED STATES DEPARTMENT OF EDUCATION  
OFFICE OF THE GENERAL COUNSEL

April 17, 2025

Alan M. Garber, M.D., Ph.D.  
Office of the President  
Harvard University  
Massachusetts Hall  
Cambridge, MA 02138  
[president@harvard.edu](mailto:president@harvard.edu)

*Via electronic and certified mail*

Re: Notice of 20 U.S.C. §1011f Investigation

Dear President Garber:

Pursuant to Section 117 of the Higher Education Act of 1965 (20 U.S.C. §1011f)<sup>1</sup> (“Section 117”), Harvard University (“Harvard”), as a postsecondary institutional recipient of Federal financial assistance, has an ongoing statutory disclosure obligation for qualifying foreign source gifts and contracts, the value of which is at least \$250,000 (alone or combined value) or more annually.

The Department’s review of Harvard’s most recent Sec. 117 disclosures (including within its amended disclosure reports for the period 2014-2019) reveals incomplete and inaccurate disclosures have once again been provided to the Department by Harvard (including non-compliant transaction disclosures and the submission of anonymous donors, among other deficiencies), in possible violation of the conditions of Harvard’s Dec. 2024 Agreement with the Department.

Sec. 117 disclosures must be submitted semiannually to the Secretary of Education (“Secretary” or “Department”). Failure to timely provide accurate biannual reports to the Secretary may result in civil action by the U.S. Department of Justice (“DOJ”) (including full reimbursement of the costs associated with the Department’s and DOJ’s investigation and enforcement efforts).

As noted in its most recent Annual Report, Harvard (a tax-exempt organization under Sec. 501(c)(3) of the Internal Revenue Code) includes 12 professional schools, 24,596 enrolled students “[f]rom around the globe”, and has considerable assets including an endowment of \$53.2 billion, issuance in FY 2024 of \$855

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<sup>1</sup> See [U.S.C. Title 20 - EDUCATION](#).



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million in tax-exempt bonds to support capital projects, and an operating surplus of “\$45 million on a revenue base of \$6.5 billion, which increased a robust 6%” in FY 2024.<sup>2</sup>

**Harvard is a major recipient of Federal funds**

Harvard is the recipient of considerable Title IV<sup>3</sup> funding, including approximately \$570,928,690 since 2020. Harvard indicates that approximately 20% of its 6,700 undergraduate students are Pell Grant recipients.<sup>4</sup>

Harvard is a major recipient of Federal financial support for its research efforts. Acknowledging that “Federal funding plays a pivotal role” in Harvard’s “research across a vast array of fields,” the Annual Report notes that in FY 2024, \$686 million<sup>5</sup> in Federal research funding constituted “approximately 68% of total sponsored [research] revenue” and is Harvard’s “largest source of support for research.”<sup>6</sup>

**Harvard’s historical familiarity with its Section 117 statutory disclosure obligations**

Harvard’s compliance capabilities are robust and well-funded, including an Office of the General Counsel responsible for regulatory compliance, internal investigations, technology transfers, and corporate governance, among other practice areas.<sup>7</sup> Despite its resources and capabilities for compliance with Federal disclosure requirements, critical aspects of Harvard’s recent foreign funding disclosure submissions are a cause for concern with the Department – particularly in light of the Department’s previous investigation of Harvard’s Sec. 117 compliance failures and its Attestation (referenced below).

On Feb. 11, 2020, the Department notified Harvard of its initial Sec. 117 investigation after determining that “Harvard University lacks appropriate institutional controls and, as a result, its statutory Section 117 reporting may not include and/or fully capture all reportable gifts, contracts, and/or restricted and conditional gifts or contracts from or with foreign sources.”<sup>8</sup>

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<sup>2</sup> See Harvard University’s [Financial Report FISCAL YEAR 2024](#).

<sup>3</sup> See [All Title IV Federal Student Aid Programs | Library | Knowledge Center](#).

<sup>4</sup> See [Financial Aid Fact Sheet | Harvard](#) and [DFR Report HTML](#).

<sup>5</sup> See <https://www.gsa.gov/about-us/newsroom/news-releases/hhs-ed-and-gsa-initiate-federal-contract-and-grant-review-of-harvard-universit-03312025> (General Services Administration records indicate that Harvard is the recipient of “more than \$8.7 billion in multi-year grant commitments...”).

<sup>6</sup> *Id.* at 9.

<sup>7</sup> See [Office of the General Counsel](#).

<sup>8</sup> See [Letter to Harvard University](#).



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After a lengthy investigation, on Dec. 26, 2024, the Department notified Harvard of the conclusion of its Sec. 117 investigation.<sup>9</sup> The notification letter included an attached “ATTESTATION and AGREEMENT,” (“Attestation”) signed under penalty of perjury by Harvard’s Chief Financial Officer and Vice President for Finance, Ritu Kalra. In the Attestation, Harvard promised to submit amended Sec. 117 disclosure reports for the period 2014-2019, indicated that it had conducted a “reasonable and diligent search” for the requested records, indicated that it was now current in submission of its most recent Sec. 117 report (due July 31, 2024), indicated that it now has written “procedures and systems” in place to ensure Sec. 117 compliance, and further indicated that it had “not knowingly or willfully failed to comply” with Sec. 117 requirements.

To verify the accuracy and completeness of Harvard’s compliance with Sec. 117’s disclosure requirements, please provide the following records within thirty (30) calendar days:

**Records Request**

1. A complete and accurate duplicate copy of and full description of Harvard’s “written procedures and systems in place designed to address and achieve compliance with Section 117 requirements” (as identified in Item 3 of the Attestation and Agreement executed as part of the Department’s December 26, 2024, notification of the conclusion of its previous investigation).

These records should include those in place and effective on December 26, 2024. To the extent that subsequent changes to such written procedures and systems, they should be provided with identification of the date(s) those modifications, if any, occurred. The time frame for this request is December 26, 2024, through the present.

2. A list of all foreign gifts, grants, contracts, and restricted or conditional gifts, grants, or contracts from or with foreign sources and Harvard, together with true copies of every gift, grant, or donation agreement, contract, and restricted or conditional gift, grant, or donation agreement or contract including any modifications thereto, and full descriptions of any oral or unwritten agreements of a material nature regarding the purpose and/or application thereof. The time frame for this request is January 1, 2020, through the present.

3. The identities of all known parties (personnel and entities) involved in each of Harvard’s foreign source gifts, grants, and contracts, whether those parties are or are not Harvard-affiliated parties (*i.e.*, include all known parties for each foreign source gift and contract). Parties identified must include each Principal Investigator (“PI”), any Co-Investigator, and any other research personnel involved in the foreign source gift or contract, together with PIs, Co-Investigators, and research personnel at other

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<sup>9</sup> See [HarvardClosureLetter.pdf](#).



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Institutions of Higher Education. For each such foreign source, provide: (a) full and complete name(s) (to include aliases such as the non-English name of a party in the party's native country), address(es), and contact information (*e.g.*, email address and phone number, etc.); (b) occupation and/or organizational description (nature of business, place of incorporation, and point of contact); and (c) all records (including supporting email, text, and like communications) relating to agents and/or persons or entities acting on behalf of the foreign source. The time frame for this request is January 1, 2020, through the present.

4. All records (*e.g.*, emails, texts, contracts, written agreements, written promises and proposed modifications thereto, etc.) of, regarding, or referencing gifts, contracts, and/or restricted or conditional gifts or contracts from, between, or with Harvard, or any agents acting on behalf of Harvard, and (a) foreign governments and foreign individuals, without limitation, and/or their agencies, departments, agents, employees, and instrumentalities (whether domiciled in a foreign country, the United States, or elsewhere), and (b) any foreign-based university or educational entity, and/or their agents, employees, and instrumentalities (whether domiciled in a foreign country, the United States, or elsewhere). The time frame for this request is January 1, 2020, through the present.

5. All records (*e.g.*, emails, texts, contracts, written agreements, written promises, and proposed modifications thereto, etc.) relating to expelled foreign students or foreign students who have had their Harvard credentials canceled. The time frame for this request is January 1, 2016, through the present.

6. A list of any electronic mail username(s), other unique identifiers (if any), and domain name(s) provided by or on behalf of Harvard to expelled foreign students or foreign students who have had their Harvard credentials canceled. The time frame for this request is January 1, 2016, through the present.

7. A list of any electronic mail username(s), other unique identifiers (if any), and the domain names known by Harvard or its personnel to have been utilized by expelled foreign students or foreign students who have had their Harvard credentials canceled from January 1, 2016, through the present that were not issued by or under Harvard's control. The time frame for this request is January 1, 2016, through the present.

8. True copies of all communications, including deleted communications, to, from, or referencing Harvard personnel associated with the username(s) and other unique identifiers (if any) described in items 3, 4, 5, 6, and 7. The time frame for this request is January 1, 2016, through the present.

9. A list of all Harvard personnel with responsibilities for, in support of, or otherwise relating to the facilitation of expelled foreign students or foreign students who have had their Harvard credentials canceled from January 1, 2016, conducting research and their positions, including applicable titles and duties from January 1, 2016, through the present.



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10. A list identifying all full or partial funding sources and full or partial funding amounts for any research conducted by foreign expelled students or foreign students who have had their Harvard credentials canceled from January 1, 2016, and their position(s) at Harvard, including funding sources that are agencies of the United States Government (*e.g.*, NIH, NSF, DoD, etc.) and affiliates of the United States Government (*e.g.*, other institutions or contractors managing funds by grant or otherwise for the benefit of the United States Government). The time frame for this request is January 1, 2016, through the present.
11. A list of all visiting or temporary researchers, scholars, students, and faculty at Harvard who are (a) from or affiliated with foreign governments and foreign individuals, without limitation, and/or the agencies, departments, agents, employees and instrumentalities of those governments (whether domiciled in a foreign country, the United States, or elsewhere) and (b) any foreign-based university or educational entity, and/or their agents, employees, and instrumentalities (whether domiciled in a foreign country, the United States, or elsewhere). The time frame for this request is January 1, 2010, to the present.
12. For each person listed in response to item 11 above provide: (a) the last known address and contact information (*e.g.*, phone and email, etc.); (b) the area of research, scholarship, or teaching in which they were involved (by Department and particular subject matter); (c) their source(s) of compensation and/or funding; (d) the title or activity description while at or affiliated with Harvard; and (e) the person's affiliation, if any, with (i) foreign governments and individuals, and associated agencies, departments, agents, employees, and instrumentalities (whether domiciled in a foreign country, the United States, or elsewhere), and (ii) any foreign-based university or educational entity, and/or their agents, employees, and instrumentalities (whether domiciled in a foreign country, the United States, or elsewhere). The time frame for this request is January 1, 2010, through the present.
13. Copies of all Indirect Cost Rate Agreements (ICR Agreements) and worksheets for calculations of Indirect Cost Rates prepared by Harvard for negotiations with its cognizant federal agency(ies), OMB Circular A-21s (or its successor, the 2 CFR Part 200), and the IRS Form 990s. The time frame for this request is 2020 to the present.
14. A list of staff, by name and official position, responsible for Harvard's compliance with 20 U.S.C. § 1011f (*i.e.*, Sec. 117). The time frame for this request is January 1, 2020, through the present.

If Harvard requires further clarification regarding the requested records, please provide the Department with a written request to the Department contact identified below, *via* electronic mail, describing the need for additional information regarding the records request no later than ten (10) calendar days after receipt of this notification.



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Under Federal law, Harvard has an ongoing duty to supplement its responses to these records requests. Failure to meet ongoing obligations to continue to preserve data and periodically update searches to retrieve new information could result in sanctions. Your production should utilize the following procedures:

- Responsive records should be sequentially numerically indexed (*a.k.a.*, Bates stamped) and reference should be made to the request to which the records are responsive (*e.g.*, item 1).
- Searches for records in electronic form should include searches of all relevant mobile devices, hard drives, network drives, offline electronic folders, thumb drives, removable drives, records stored in the cloud, and archive files, including, but not limited to, backup tapes. Do not modify the content, the create date, or the last date modified of any record and do not scrub any metadata (with the sole exception of numerical indexing as described above).
- Electronic records should be produced in native format. For e-mails, please place responses in one .pst file per employee.
- All email searches should be conducted by Harvard's information technology department, or its equivalent, and not by the individuals whose records are being searched. Please provide the name and contact information of the individual(s) who conducted the search, as well as an explanation of how the search was conducted.
- To the extent practicable, please produce all records in a searchable electronic format and not hardcopies.

Should you have any questions about the method or format of production please contact the Senior Counsel (Kevin D. Slupe).

**As used in this Notice of Investigation and Records Request:**

“Agencies” include any organizations or entities providing services or performing functions or tasks on behalf of another organization, entity, or individual.

“Agent” has its plain and ordinary meaning, indicating that a person, organization, or entity, is acting on behalf of another person, organization, or entity, whether that agency is disclosed or undisclosed.

“Contract” has the meaning given at 20 U.S.C. § 1011f(h)(1).

“Faculty” refers to all teaching positions at Harvard (including professors of all ranks, teachers, lecturers, and/or researchers whether in a classroom, laboratory, or other educational environment – whether physically or electronically present).

“Foreign source” has the meaning given at 20 U.S.C. § 1011f(h)(2).

“Gift” has the meaning given at 20 U.S.C. § 1011f(h)(3).



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“Grant” includes an award of financial assistance whereby a thing(s) of value is transferred by an entity (governmental or non-governmental) to carry out a specific purpose. *See, e.g.*, 31 U.S.C. § 6301 *et seq.*

“Institution” has the meaning given at 20 U.S.C. § 1011f(h)(4) and for the purposes of this request includes Harvard, its employees, tenured faculty, non-tenured faculty and lecturers, researchers, fellows, graduate students, and all affiliated entities operating substantially under its control or for Harvard’s benefit (*e.g.*, centers, schools, boards, foundations, research facilities, laboratories, branches, partnerships, or non-profit organizations, etc.).

“Record” means all recorded information, regardless of form or characteristics, made or received, and including metadata, such as email, text, and other electronic communications, word processing documents, PDF documents, animations (including PowerPoint™ and other similar programs) spreadsheets, databases, calendars, telephone logs, contact manager information, Internet usage files, network access information, writings, drawings, graphs, charts, photographs, sound recordings, images, financial statements, checks, wire transfers, accounts, ledgers, facsimiles, texts, animations, voicemail files, data generated by calendaring, task management and personal information management (PIM) software (such as Microsoft Outlook), data created with the use of personal data assistants (PDAs), data created with the use of document management software, data created with the use of paper and electronic mail logging and routing software, and other data or data compilations, stored in any medium from which information can be obtained either directly or, if necessary, after translation by the responding party into a reasonably usable form. The term “recorded information” also includes all traditional forms of records, regardless of physical form or characteristics.

“Restricted or conditional gift or contract” has the meaning given at 20 U.S.C. § 1011f(h)(5).

“Staff” refers to all members of the university involved in administration of the university and its obligations and commitments (including deans of all ranks, administration officials, other personnel, and support personnel).

If Harvard asserts attorney-client or attorney-work product privilege for a given record, then it must prepare and submit a privilege log expressly identifying each such record and describing it so the Department may assess the claim’s validity. Please note that no other privileges apply here.

Your record and data preservation obligations are outlined at Exhibit A. This investigation is being directed by the Department’s Office of the General Counsel. To arrange transmission of the requested information, or should you have any other questions, please contact:



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Sincerely yours,

/s/ Paul R. Moore

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Enclosure (Exhibit A)

**EXHIBIT A**

**RECORD PRESERVATION REQUIREMENTS**

This investigation requires preservation of all information from your institution's computer systems, removable electronic media, filing systems, cloud storage system, and other locations relating to the matters that are the subject of the Notice of Investigation. You should immediately preserve all data and information about the data (i.e., backup activity logs and document retention policies) relating to records maintained in the ordinary course of business and that are covered by the Notice of Investigation. Also, you should preserve information available on the following platforms, whether in your possession or the possession of a third party, such as an employee or outside contractor: databases, networks, computer





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systems, including legacy systems (hardware and software), servers, archives, backup or disaster recovery systems, cloud storage systems, tapes, discs, drives, cartridges and other storage media, laptops, personal computers, internet data, personal digital assistants, handheld wireless devices, mobile telephones, paging devices, and audio systems (including voicemail). You should also preserve all hard copies of records regardless of location.

The laws and rules prohibiting destruction of evidence apply to electronically stored information in the same manner that they apply to other evidence. Accordingly, you must take every reasonable step to preserve relevant records. “Reasonable steps” with respect to these records include:

- Notifying in writing all potential custodians and IT personnel who may have relevant records of their preservation obligations under this investigation.
- Discontinuing all data and document destruction policies.
- Preserving all metadata.
- Preserving relevant records and/or hardware unless an exact replica of the file (a mirror image) is made.
- Preserving passwords, decryption procedures (and accompanying software), network access codes, ID names, manuals, tutorials, written instructions, de-compression, or reconstruction software.
- Maintaining all other pertinent information and tools needed to access, review, and reconstruct necessary to access, view, and/or reconstruct all requested or potentially relevant electronic data.

You have an obligation to preserve all digital or analog electronic files in electronic format, regardless of whether hard copies of the information exist, with all metadata. This includes preserving:

- Active data (i.e., data immediately and easily accessible today).
- Archived/journaled data (i.e., data residing on backup tapes or other storage media).
- Deleted data (i.e., data that has been deleted from a computer hard drive but is recoverable through computer forensic techniques).
- Legacy data (i.e., data created on old or obsolete hardware or software).