

Date 1.04.2015

(Being Hand Delivered on 2.4.2015)

To,
DCB Crime Branch
K.N.Patel
ACP, Cyber Cell & IO Crime Branch,
Ahmedabad City

Letter Documenting Detailed Cooperation In Investigation


Reference: SLP Criminal D Nos 5077/2015

The purpose of this communication is to document in detail the compliance and cooperation consistently extended by us. Other documents are also being sent to you and each of these bunches are voluminous. These should satisfy you. If you have queries of a particular entry let us know.

April 2, 2015

Sabrang Trust Minutes from April 1, 2008

Particulars	Page No.
1) Minutes Dated June 9, 2008	1-4
2) Minutes Dated September 21, 2008	5-6
3) Minutes Dated December 16, 2008	7-11
4) Minutes Dated March 9, 2009	12-14
5) Minutes Dated September 24, 2009	15-16
6) Minutes Dated November 5, 2009	17-33
7) Minutes Dated January 24, 2010	34-36
8) Minutes Dated July 25, 2010	37-39
9) Minutes Dated September 27, 2010	40-43
10) Minutes Dated January 25, 2011	44-46
11) Minutes Dated February 26, 2011	47-52
12) Minutes Dated May 20, 2011	53-56
13) Minutes Dated July 8, 2011	57-64
14) Minutes Dated October 7, 2011	65-68
15) Minutes Dated December 17, 2011	69-71
16) Minutes Dated March 7, 2012	72-75
17) Circular resolution passed by the Trustees of Sabrang Trust, Dated March 26, 2012	76-77
18) Minutes Dated July 15, 2012	84-87
19) Minutes Dated September 27, 2012	88-90
20) Minutes Dated December 20, 2012	91-93
21) Circular resolution passed by the Trustees of Sabrang Trust, Dated January 23, 2013	94-96
22) Minutes Dated April 10, 2013	97-101
23) Minutes Dated July 12, 2013	102-111
24) Minutes Dated September 13, 2013	112-113
25) Minutes Dated November 16, 2013	114-116


April 2, 2015

Documents Contained in DVD being sent to ACP Mr. K. N. Patel on April 2, 2015

1. **CJP SB A/c: FY 08-09 to FY 12-13:** Cash books/Bank Books/Journal Registers/Ledger Folios/Cost Centre Breakups.
2. **CJP FCRA A/c: FY 08-09 to FY 12-13:** Cash books/Bank Books/Journal Register/Ledger Folios/Cost Centre Breakups.
3. **Sabrang Trust A/c: FY 08-09 to FY 12-13:** Cash books/Bank Books/Journal Register/Ledger Folios/Cost Centre Breakups.
4. **Sabrang Trust (HRD) A/c: FY 08-09 to FY 12-13:** Cash books/Bank Books/Journal Register/Ledger Folios/Cost Centre Breakups.
5. **Sabrang Trust (FCRA) A/c: FY 08-09 to FY 12-13:** Cash books/Bank Books/Journal Register/Ledger Folios/Cost Centre Breakups.

NOTE:-

The abovementioned pages are 5,400 Pages.

Please note that the documents above are 'ALL LEDGER' printouts in PDF format. Thus all files with the words 'All Ledgers' in their File Name have Cash books/Bank Books/Journal Register/Ledger Folios in a single file.

Please also note that Cash Books of all the accounts of both CJP and Sabrang Trust were already also sent on DVD along with Scans of Original Cash vouchers along with other documents submitted to IO Mr Patel on February 4, 2015. **(11,000 PAGES)**

Hard copy printouts of all the files on this DVD will run into several thousand pages. Which is why we are sending the same as Soft Copy.

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March 26, 2015

On 26.03.2015 we had hand delivered the following documents with a covering letter dated 25.03.2015. **These totalled 990 Pages of Print Outs (Hard Copy) and have been acknowledged by you.**

These contained:-

- 1) Copies of all credit card bills held & used by Javed Anand from April 08-December 14
- 2) Statement of payments made towards these credit card bills from the personal accounts of Javed Anand with supporting vouchers/document.
- 3) Statement disclosing which items in the bills of the said credit cards pertain to the personal expenditure of Javed Anand & which items of expenditure have been made in connection with the objects of the trust.
- 4) Vouchers/ invoices in respect of the items of expenditure in said credit cards bills which have been claimed to have been incurred in connection with the object of the trust.
- 5) All bank account details of Sabrang Trust and CJP from April 2007 onwards. Please note that both trusts only have savings accounts and no current accounts.

[[NOTE:-In Summary these documents detailed that the Allegations made by the IO KN Patel that personal expenses were incurred from Trust Funds was completely incorrect. The Allegation had said that "The data received from the Union Bank of India show that substantial amounts are spent by Petitioner no-2 was towards shopping, entertainment, foreign goods purchase, domestic requirements and other ancillary expenses of absolutely personal nature such as Hair Salon expenses, purchases from Mona Lucky Stores, Reliance Fresh, Beauty Stores, cottage Industries, Royal Fashion Corner, Medicines, Cakes, shoes from Vogeles Shoes Geneva, Manor AG departmental store, Geneva, watches, dining in high end restaurants in India and abroad, clothes from branded show rooms, stay in Marriot Hotel, Islamabad, Agoda Hotel, London and Duty free shopping at Abu Dhabi airport etc raises serious doubts about the nature of social work being undertaken by the accused no.2 from the funds received from various donors in Sabrang Trust."]]

The Response proved by these above produced documents: The 990 Pages submitted on 26.03.2015 that include the following documents year-wise for the period FY 2008-09 to FY 2013-14: (i) Monthly Visa Card bills/purchases by Javed Anand (ii) worksheets showing item-wise details of expenses allocated to CJP, Sabrang Trust, Others and Personal expenses (iii) worksheets exported from CJP's and Sabrang Trust's account books with detailed narration of expense items re-imbursed by the two trusts; (iv) scans of original invoices/vouchers (with supporting documents) (v) relevant bank statements of the savings accounts of CJP and Sabrang Trust. It may please be noted from the same that expenses of a personal nature have NOT been charged to the Trusts as alleged. In fact such items of a personal nature may all be seen under the 'Personal expenses' column and the same may be cross-checked with the worksheets/vouchers/invoices which have been charged to the accounts of the Trusts.

NOTE IA: Expenses incurred on objects/activities of the Trusts were re-imbursed to Javed Anand in two ways: (i) VISA Card bills paid by Javed Anand through his personal account. Expenses related to Trusts re-imbursed through cheques deposited in his personal account; (ii) Cheques issued by the Trusts directly in the name of the UBI VISA Card a/c ONLY to the extent of expenses incurred on objects/activities of the respective projects of the Trusts.]]

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February 5, 2015

On 5.2.2015 (before the Gujarat HC Order dated 12.02.2015) we had hand delivered the following documents for which we have acknowledgments with a covering letter dated 4.02.2015. In addition to the 402 Pages of Print Outs we had on this occasion delivered a DVD In this DVD delivered to your office on February 5, 2015, the following scanned documents were made available:-

- i) Scanned Copies of All Original Vouchers accounting for / in support of every cash withdrawal made by CJP and
- ii) All original vouchers / invoices accounting for / in support of every cash withdrawal made from Sabrang Trust.

We had stated then that these could be verified with the originals at any pre-appointed time in Mumbai. Since the number of pages in print outs of the same run into 11,000 pages, and print outs of such large number of pages presents a huge logistical difficulty, these have been made available in soft copy.

Details (Table of Contents of Documents (402 Pages) submitted in Hard Copy on 5.02.2015 with a covering letter dated 4.02.2015

Particulars	Page Nos.	Remarks
IT Returns/Statement of Income/IT orders: Teesta Setalvad for the period AY 07-08 to AY 14-15	1-23	It may be noted from the Statement of Income for different years that the total gross income in the ITRs EXCLUDE income (including gift from family members) which are not taxable.
IT Returns/Statement of Income/IT orders: Javed Anand for the period AY 07-08 to AY 14-15	24-47	It may be noted from the Statement of Income for different years that the total gross income in the ITRs EXCLUDE income (including gift from family members) which are not taxable.
Reimbursement of expenses incurred through Citibank Card of Teesta Setalvad from all accounts of CJP and Sabrang Trust		Further to documents provided under 'D' Colly, running pgs 1348 to 1453 of applicants' affidavit to Hon'ble Gujarat HC dated 15th Jan 2015 (Gujarat HC record)
Reimbursements to Teesta Setalvad Citybank card for FY 2011-12	48-68	The year selected as it is among the years of maximum expenditure through credit card
Worksheets for FY 2011-12		Monthly Citibank statements and supporting Monthly bank statements of all 5 accounts and Teesta Setalvad/Javed Anand already submitted with affidavit dated January 15, 2015 under 'D' colly pgs 1348-1453 (Gujarat HC Record)
Reimbursements to Teesta Setalvad Citibank card for FY 2012-13		The year selected as it is among the years of maximum expenditure through credit card
Worksheets for FY 2012-13	69-97	
Citibank monthly statements FY 2012-13	98-130	
Monthly bank statements CJP SB a/c FY 2012-13	131-152	
Monthly bank statements CJP FCRA a/c FY 2012-13	153-181	
Monthly bank statements Sabrang Trust SB a/c FY 2012-13	182-191	
Monthly bank statements Sabrang Trust HRD a/c FY 2012-13	192-204	
Monthly bank statements Sabrang Trust FCRA a/c FY 2012-13	205-216	

Relevant Monthly bank statements Teesta Setalvad SB a/cs (UBI/IDBI) FY 2012-13	217-234	
Reimbursement of expenses incurred through Visa Card of Javed Anand from all accounts of CJP and Sabrang Trust (as you can see substantial details had already been provided you here and now completed details have been provided and acknowledged by you on 26.03.2015)		Further to documents provided under 'E' Colly, running pgs 1454 to 1482 of applicants' affidavit to Hon'ble Gujarat HC dated 15th Jan 2015 (Gujarat HC Record)
<i>Reimbursements to Javed Anand Visa card for FY 2009-10</i>		The year selected as it is among the years of maximum expenditure through credit card
Worksheets for FY 2009-10	235-240	
Visa card (UBI) monthly statements FY 2009-10	241-254	
Monthly bank statements CJP SB a/c FY 2009-10	255-280	
Monthly bank statements CJP FCRA a/c FY 2009-10	255-280	
Monthly bank statements Sabrang Trust SB a/c FY 2009-10	281-292	
Monthly bank statements Sabrang Trust HRD a/c		HRD opened in 2011
Monthly bank statements Sabrang Trust FCRA a/c FY 2009-10	293-306	
Relevant Monthly bank statements Javed Anand SB a/cs (UBI/IDBI) FY 2009-10	307-313	
Reimbursements to Javed Anand Visa card for FY 2010-11		The year selected as it is among the years of maximum expenditure through credit card
Worksheets for FY 2009-10	314-319	
Visa card (UBI) monthly statements FY 2010-11	320-330	
Monthly bank statements CJP SB a/c FY 2010-11	331-349	
Monthly bank statements CJP FCRA a/c FY 2010-11	350-374	
Monthly bank statements Sabrang Trust SB a/c FY 2010-11	375-386	
Monthly bank statements Sabrang Trust HRD a/c FY 2010-11	387-388	
Monthly bank statements Sabrang Trust FCRA a/c FY 2010-11	389-400	
Relevant Monthly bank statements Javed Anand SB a/cs (UBI/IDBI) FY 2010-11	401-402	
Cash withdrawals from all accounts of CJP and Sabrang Trust during the relevant period	DVD Index attached	Further to documents provided under 'F' Colly, running pgs 1483 to 1500 of applicants' affidavit to Hon'ble Gujarat HC dated 15th Jan 2015 (Gujarat HC Record)
Cash vouchers on DVD along with Cash Books for the years FY 2007-2008 to FY 2012-2013 for all 5 accounts of Sabrang Trust and CJP	DVD Index attached	The applicants are submitting scanned vouchers from all 5 accounts in support of cash payments during the relevant period as Soft Copy on DVD as these run into thousands of pages. Along with the Cash Payment vouchers are also being submitted on DVD Cash Books of all 5 accounts for the relevant period.

Index/Contents of the

DVD mentioned above submitted on 5.02.2015 with a covering letter dated 4.02.2015

<u>CASH BOOK</u>	<u>YEAR</u>
1) CITIZENS FOR JUSTICE AND PEACE	2007-2008
Cash Book and scanned Vouchers	2008-2009
	2009-2010
	2010-2011
	2011-2012
	2012-2013
2) CITIZENS FOR JUSTICE AND PEACE (FCRA)	
Cash Book and scanned Vouchers	2009-2010
	2010-2011
	2011-2012
	2012-2013 (No Cash Withdrawal)
3) SABRANG TRUST	
Cash Book and scanned Vouchers	2007-2008
	2008-2009
	2009-2010
	2010-2011
	2011-2012
	2012-2013
4) SABRANG TRUST (FCRA)	
Cash Book and scanned Vouchers	2009-2010
	2010-2011
	2011-2012
	2012-2013
5) SABRANG TRUST (HRD)	
Cash Book and scanned Vouchers	2010-2011
	2011-2012
	2012-2013

In this communication received by you on 5.2.2015, we had stated that not only had we enclosed all the required documents but if any clarifications on the same are needed, these could be explained.

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Affidavit Dated 22.1.2015

In our affidavit filed on 22.01.2015 filed in the Gujarat High Court (which you as Prosecution has received a copy we had annexed the following

- A)** Documents Submitted and Annexed to Our Affidavit dated 22.1.2015 in the Gujarat High Court which you as Prosecution received a copy (annexed to Affidavit dated 22.1.2015, at *Running pages 1169-1306 of the Gujarat High Court Record in CRMA 4677/2014*)

List of Documents	(Page References from the High Court record)
Donor Grant Agreement United Nations Victims for Torture Fund (Applicant No 1)	1182, 1194, 1199, 1224
Child Relief and You (CRY) Utilisation Certificate (2004-2005) (Applicant No 1)	1229
CRY Donor Grant Agreement (Applicant No 1)	1236, 1242, 1249, 1257, 1268
Sabrang Resolution on CRY Project (Applicant No 1)	1269
Nuremberg Donor Email Applicant No 1)	1272
FORD Foundation (REPEAT) Applicant No 1 and 2)	1280
MHRD Budget Proposal Agreement Applicant No 1 and 2)	1293, 1294

- B)** Sample Credit Card Statements of Applicants 1 Teesta Setalvad :- (annexed to Affidavit dated 22.1.2015, at *Running pages 1348-1453 of the CRMA 4677/2014, Gujarat HC Record*)

- (1) the monthly credit card statements by Citibank for the financial year 2011-12
- (2) the monthly bank statements of all 5 accounts of the two trusts for the financial year 2011-12,
- (3) the monthly bank statements of the personal savings accounts of both Teesta Setalvad and Javed Anand for the financial year 2011-12.

- C)** Sample Credit Card Statements of Applicant 2, Javed Anand (Visa credit card of Applicant No. 2, Javed Anand for the financial year 2008-09. (annexed to Affidavit dated 22.1.2015, at *Running pages 1454-1482, CRMA 4677/2014, Gujarat High Court Record*)

- D) Details of Annual Reports of the Citizens for Justice and Peace (CJP) FCRA Account submitted on time to the Ministry of Home Affairs (MHA) (This is annexed to Affidavit dated 22.1.2015, at *Running pages 1501-1531, CRMA 4677/2014, Gujarat HC Record*)

Details with Acknowledgements submitted/annexed

- Accounts FY 2013-2014 submitted on 24.12.2014
- Accounts FY 2012-2013 submitted on 1.10.2013
- Accounts FY 2011-2012 submitted on 18.10.2012
- Accounts FY 2010-2011 submitted on 22.12.2011
- Accounts FY 2009-2010 submitted on 13.12.2010
- Accounts FY 2008-2009 submitted on 26.3.2010 (We had explained that that it is only from financial year 2009-10 onwards that trusts were required to file returns online first and subsequently post the hard copies along with the auditor's certificate to the department's office in Delhi. However, with the idea of digitalising all their records, the FCRA department itself has uploaded the returns submitted by trusts for the years prior to FY 2009-10 and uplinked the same. The online return document for the financial year 2008-09 was annexed by us to this affidavit, and indicates the returns were submitted on 26.3.2010. We are not sure whether this was the date on which the information was uplinked by the FCRA department since the office copy of the FCRA returns in our record shows the returns were already signed by the auditor and the reporting trustee on 30.09.2009. Unfortunately, the department does not seem to acknowledge receipt even of letters sent by registered post.
- Accounts FY 2007-2008 submitted on 17.2.2009. (We had explained that it is only from financial year 2009-10 onwards that trusts were required to file returns online first and subsequently post the hard copies along with the auditor's certificate to the department's office in Delhi. However, with the idea of digitalising all their records, the FCRA department itself has uploaded the returns submitted by trusts for the years prior to FY 2009-10 and uplinked the same. The online return document for the financial year 2007-08 annexed by us to this affidavit, indicates the returns were submitted on 17.2.2009. We are not sure whether this was the date on which the information was uplinked by the FCRA department since the office copy of the FCRA returns in our record shows the returns were already signed by the auditor and the reporting trustee on 30.12.2008. Unfortunately, the department does not seem to acknowledge receipt even of letters sent by registered post.

- E) Details of Annual Reports of the Sabrang Trust, FCRA Account submitted on time to the Ministry of Home Affairs MHA (This was annexed to Affidavit dated 22.1.2015, at *Running pages 1501-1531, CRMA 4677/2014, Gujarat HC Record*)

Details with Acknowledgements submitted/annexed

- Accounts FY 2013-2014 submitted on 13.12.2014
- Accounts FY 2012-2013 submitted on 1.10.2013
- Accounts FY 2011-2012 submitted on 18.10.2012
- Accounts FY 2010-2011 submitted on 21.12.2011
- Accounts FY 2009-2010 submitted on 13.12.2010
- Accounts FY 2008-2009 submitted on 25.3.2010 (We had explained that it is only from financial year 2009-10 onwards that trusts were required to file returns online first and subsequently post the hard copies along with the auditor's certificate to the department's office in Delhi. However, with the idea of digitalising all their records, the FCRA department itself has uploaded the returns submitted by trusts for the years prior to FY 2009-10 and uplinked the same. The online return document for the financial year 2008-09 annexed by us to this affidavit, indicates the returns were submitted on 25.3.2010. We are not sure whether this was the date on which the information was uplinked by the FCRA department since the office copy of the FCRA returns in our record shows the returns were already signed by the auditor and the reporting trustee on 30.09.2009. Unfortunately, the department does not seem to acknowledge receipt even of letters sent by registered post.
- Accounts FY 2007-2008 submitted on 19.2.2009 (We had explained that it is only from financial year 2009-10 onwards that trusts were required to file returns online first and subsequently post the hard copies along with the auditor's certificate to the department's office in Delhi. However, with the idea of digitalising all their records, the FCRA department itself has uploaded the returns submitted by trusts for the years prior to FY 2009-10 and uplinked the same. The online return document for the financial year 2007-08 annexed by us to this affidavit, indicates the returns were submitted on 19.2.2009. We are not sure whether this was the date on which the information was uplinked by the FCRA department since the office copy of the FCRA returns in our record shows the returns were already signed by the auditor and the reporting trustee on 23.12.2008. Unfortunately, the department does not seem to acknowledge receipt even of letters sent by registered post. (This is annexed to the Affidavit dated 22.1.2015, at *Running pages 1532-1560, CRMA 4677/2014, Gujarat HC Record*)

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Appearance before the Police and Submission of Documents

(December 15-16,2014)

Along with our written response to you when we appeared before you in person on December 15-16 2014 we had submitted the following:

- On the Query on Rs 5 lakh withdrawal in one day relating to the 2005 flash flood in Mumbai, since a large sum of Rs 5 lakhs had to be withdrawn for purchase of emergency relief material, the Secretary of Citizens for Justice and Peace, i.e. Applicant No 1, Teesta Setalvad, sought the approval of the Board Members for Rs Five Lakhs Expenses on Emergency purchases of Relief Materials at one time. The record of the Board of Trustee's Sanction along with expense vouchers was produced by Applicant 1. **(Self Attested Pages Nos 1- 49 SUBMITTED)**
- Office copy of the applications of the year 2007 made by the Sabrang Trust and CJP to the Ministry of Home Affairs, MHA, New Delhi for FCRA Registration of both Trusts were made available **(Self Attested Page Nos 1- 8)**.
- Copies of Communalism Combat were handed over to yourself in person
- IT returns filed by CJP and Sabrang Trust were produced **(Self Attested page Nos 1-23)** with our written response made to you dated December 15-16 2014.
- The Memorandum and Articles of Association with the Objects of the CJP are being annexed herein, as **Appendix B (Self Attested Pages Nos 1-13)**. The Memorandum and articles of association of Sabrang Trust had been made available earlier (Running Pages Nos 626-631, annexed to affidavit dated 18.6.2014, CRMA 4677/2014, Gujarat High Court record)

Appearance before the Police and Submission of Documents

(January 5-6.2015)

With this communication, we annexed **Exhibit II Colly** to this written communication, a Self-Attested Copy of Details of all Institutional Donors to both Trusts in their FCRA Accounts, i.e. Citizens for Justice and Peace (CJP) and Sabrang for the relevant period for this investigation i.e. from 2007-2008 to 2011-2012.

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Even before the Gujarat HC asked us to appear before you we had on our own in response to allegations that we believed were malafide clarified the position *with documents* in extensive affidavits and annexures before the Gujarat High Court. We had produced the following:-

Affidavit and Annexures (31.03.2014)

- Annexed were the separate, sample annual reports of the audited accounts and Auditor's Report of both the Trusts filed with the Charity Commissioner, Mumbai, the Income Tax Authorities and the FCRA Authorities (MHA), Government of India for the year ending 31st March 2013. (These have been annexed to the Affidavit dated 31.3.2014 in CRMA 4677 and served on the Prosecution. Please refer to *Running Pages 365-433 of the CRMA 4677/2014, Gujarat HC Record*).
- During the period 1.10.2009 - 30.06.2013, Teesta Setalvad did receive an amount of Rs. 21,63,762 from the Sabrang Trust. This was my remuneration of about Rs 48,000 average per month, over a period of 45 months in my capacity as Project Director/Officer-In-Charge of the "Peace Building and Conflict Resolution Project" supported by a grant received by the Ford Foundation. A copy of the agreement with Ford Foundation was annexed to the Affidavit dated 31.3.2014 in CRMA 4677 and served on the Prosecution. *Running Pages 434-452 of the CRMA 4677/2014, Gujarat HC Record*).
- A sample copy of the resolution by Sabrang Trust authorizing such charges to be reimbursed to Sabrang Communications had been was annexed by us as Annexure C to the Affidavit dated 31.03.2014 in CRMA 4677 and served on the Prosecution. (*Running Pages 453-455 of the CRMA 4677/2014., Gujarat HC Record*)
- The Sabrang Trust Resolution dated 8.07.2011 authorising the small remuneration to Tamara Setalvad Anand was provided to the Prosecution. (*Running Page 456 of the CRMA 4677/2014, Gujarat HC Record, annexed to the affidavit of the Applicants dated 31.03.2014*) before the Hon'ble Gujarat High Court, which have been served to the Prosecution. (This was again requested by you before our appearance before you in December 2014)
- A copy of the agreement with Ford Foundation dated May 21, 2009, May 1, 2009, Email dated July 18, 2012 & September 26, 2012"(Refer to *Running Pages 387-405 of the Gujarat HC Record in CRMA 4677/2014, Gujarat HC record annexed to the affidavit dated 31.03.2014*).

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Affidavit and Annexures (18.06.2014)

- The Auditor's Re-Verification Report of CJP dated 14.04.2014 (Annexure 'to the affidavit of the Applicants dated 18.6.2014, available at *Running Pages 606-613, CRMA 4677/2016, Gujarat HC record*) before the Gujarat High Court. This had re-examined all the allegations about "personal spending from Trust funds" and clearly stated that all expenses from the Trusts were in accordance with the Trust objectives.
- The Auditor's Re-Verification Report of Sabrang Trust (dated 15.04.2014 (Annexure' to the affidavit of the Applicants dated 18.6.2014, available at *Running Pages 617-659, CRMA 4677/2014, Gujarat High Court Record*) . This had re-examined all the allegations about "personal spending from Trust funds" and clearly stated that all expenses from the Trusts were in accordance with the Trust objectives.
- The audited statements for Sabrang Trust for the year 2010-2011 are annexed to illustrate the point detailed below. (Annexed to the affidavit of the Applicants dated 18.6.2014 before the Gujarat High Court at *Running Pages 673-683, CRMA 4677/2014*)

[[NOTE I: These documents were annexed to illustrate the following:-

Following a general accounting principle 'Earmarked grants/funds are not shown as 'donations' (column 2 of the IO's table) in the Income & Expenditure statement of the audit reports but as 'Earmarked Funds' under 'Current Liabilities' in the Balance Sheet of the audited accounts. For a full picture of receipts during the year when examining audited accounts, the 'Income & Expenditure statement must be read together with the accompanying 'Balance Sheet' and 'Schedules' Instead IO KN Patel clubs all such receipts under column 3 ('Donations as per bank statement') completely ignoring the Balance Sheet and the accompanying Schedules. While trustees of a trust are at liberty to sanction expenditure on objects of the trust from the unspecified donations it receives, the trustees are not at liberty to incur expenditure at their discretion from the 'earmarked funds' received by the trust. Accordingly, the grant received from the Government of India referred to in the IO's affidavit is reflected in the Balance Sheet of the trust for the relevant year(s). Similar other Earmarked Funds received by Sabrang Trust are also reflected under 'Current Liability' in the Balance Sheet of the relevant year. Further, the 'Schedules' submitted to the Charity Commissioner and the Income Tax Department provide full details of the earmarked funds received, the expenditures incurred and the unutilised amounts carried forward to the next financial year.

- The audited statements submitted to the Charity Commissioner for 2008-09 were annexed to the affidavit dated 18.06.2014 Also annexed were the returns filed by Sabrang Trust with the Sales Tax department and challans of VAT payments (2011) made by Sabrang Trust. (Annexed to the affidavit of the Applicants dated 18.6.2014 *Running Pages 684-697, CRMA 4677/2014, Gujarat High Court Record*)

[[These documents were annexed to make this point. See NOTE II below)

Not every amount credited into the bank account is a 'donation'. Included under 'donation as per bank statement' by IO Patel are incomes other than donations. In his table, for the year 2008-09, the IO has wrongly included, Net Income (gross income minus expenses) from the Art Auction

organised by Sabrang Trust to raise funds as stated to be under 'Donation as per Audit Report'. In fact, under Income & Expenditure statement, the new income from the Art Auction is shown separately from donations. The IO has appeared to have deliberately concealed this fact. In fact, clubbing it with donations would have raised a serious objection by the Income Tax Department. An elementary and fair knowledge of accounting would have told the prosecution this.]]

- The complete set of Audited Accounts of the Sabrang Trust for the year ending March 31, 2012 that discloses the interest earned from FCRA savings account and fixed bank deposits (in the same bank) as Rs.1,81,539 were annexed to the affidavit of the Applicants dated 18.6.2014 (Running Pages 698-710, CRMA 4677/2014, Gujarat High Court record)

[[These documents were annexed to make this point. See NOTE III below)

The claim of the prosecution/IO on affidavit claimed that "in the audit report of Sabrang Trust in the financial year 2011-12, no income as interest received is reflected in the books of accounts however, scrutiny of the accounts of Sabrang Trust reveals that during the financial year 2011-12, the trust has earned income of Rs.1,13,973. These details too seem to have missed the auditor's scrutiny". This again is far from the truth and the allegation is all the more surprising considering that the IO claims to have accessed the audited reports of Sabrang Trust from the Charity Commissioner's office in Mumbai. If anything, the audited report of Sabrang Trust for the financial year 2011-12 discloses an income interest greater than the amount of Rs 1,13,973 claimed by the IO. As per the audit report, the Income and Expenditure statement of Sabrang Trust for the year 2011-12 shows an interest of Rs. 11,315 earned from the SB general savings account of Sabrang Trust and Rs. 82,333 from fixed deposits. In addition to this, 'Schedule B' titled 'Foreign Contribution account' which is part of the audit report submitted to the Charity Commissioner (and the Income Tax department)

- The Balance Sheet for Citizens for Justice and Peace (CJP) and entire Audit Report for 2008-2009 were annexed to the affidavit of the Applicants dated 18.6.2014 (Running Pages 711-718, CRMA 4677/2014, Gujarat HC record)
- The Balance Sheet for Citizens for Justice and Peace (CJP) and entire Audit Report for 2010-2011 were annexed to the affidavit of the Applicants dated 18.6.2014 (Running Pages Running Pages 719-731, CRMA 4677/2014, Gujarat HC record)

[[These documents were annexed to make this point. See NOTE IV below)

The IO's affidavit has produced a table once again showing year-wise 'Donation as per audit report', 'Donation as per bank statement' and the difference between the two columns for the financial years 2003-04 to 2012-13. On the basis of his tabulation, the IO claims that the 'Donations as per audit report' for these 10 years adds up to an under-reporting of donations to the extent of Rs. 61,87,302 over this period. Curiously in the first five years, 2003-04 to 2007-08, the 'Donations as per audit report' are more than the 'Donations as per bank statement'. In other words, Sabrang Trust has allegedly over-reported donations income in the first 5 years and under-reported the same in the latter five years. I say and submit that as we are mystified as to the basis on which the IO has claimed over-reporting of donation of receipts by CJP in the financial years 2003-04 to 2007-08, we are constrained (because of limited time) to confine ourselves to the period 2008-09 to 2012-13. As stated

before we crave leave to file a fresh affidavit with complete details hereafter. For the year 2008-09, according to the IO's table, CJP's audit report shows receipt of donation totaling Rs 66,03,238, while the donation as per bank statement is Rs. 71,03,630. The difference of Rs.5,66,150, according to IO, is the extent of under-reporting. The audited report filed by CJP with the Charity Commissioner shows the following donations received by the Trust during 2008-09. The Income and Expenditure statement shows an income of Rs. 44,22,470 as 'Donations in cash and kind', Rs. 3,15,028 from 'Concert for Mumbai', Rs. 65,000 towards '26/11 Victims Relief Fund'.

That according to the IO's table, the worst case of "under-reporting" of donations was in the financial year 2010-11. According to the table, the audit report shows a donation of Rs. 42,77,484 only whereas the bank statements show donations amounting to Rs. 63,49,086, i.e. a difference of Rs. 20,71,602. The fact of the matter is entirely different as may be seen from Annexure "F" which is the Audited Accounts of Citizens for Justice and Peace for 2010-2011. The Income and Expenditure statement for 2010-11 shows Rs. 42,77,484 where the Balance Sheet shows receipt of 'earmarked funds' during the year totaling Rs. 23,66,430. Annexure "F" Colly includes the said balance sheet to conclusively disprove the vile allegations made by the IO ACP KN Patel. Taken together, the audited report of Citizens for Justice and Peace for 2010-11 shows receipt of donations/funds totaling Rs. 66,43,914 as against the Rs.63,49,086 shown by the IO as 'donation as per bank statement.]]

- Statements of expenses incurred and the reimbursements by the two trusts towards shared expenses to Sabrang Communications for the financial years 2010-2011, 20011-2012 and 2012-2013 has been annexed to the affidavit dated 18.06.2014 in CRMA 4677/2014 before the Hon'ble Gujarat HC (*Running Pages 732-743 of CRMA 4677/2014, CRMA 4677/2014, Gujarat High Court Record.*
- In response to the misleading canard by yourself where you had said, on affidavit, that "that there were no earnings in the Bank Accounts of Applicants 1 and 2 (Teesta Setalvad and Javed Anand) prior to 2002" we conclusively disproved this by annexing to the Affidavit dated 18.06.2014 the Monthly Bank Statements for years 2001 and 2002 t (*Running Pages 744-798 of CRMA 4677/2014,(Gujarat HC Record).*
- In response to a similarly misplaced allegation regarding the Ashoka fellowship conferred on Teesta Setalvad, we had annexed to the affidavit dated 18.06.2014 This document at *Running Pages 799-804 of CRMA 4677/2014* clearly shows that Applicant No 1 was awarded a fellowship for a three year period between 2003 and 2006 and paid a fellowship amount of Rs 20,000 p.m. only during the above stated period. This clearly establishes that Teesta Setalvad was selected for this fellowship for her innovative KHOJ programme.
- Again, in response to allegations made on affidavit by yourself against Teesta Setalvad about the receipt of the prestigious Nuremberg Human Rights Award for 2003 that carried it with a cash award, we had annexed as Annexure K to our Affidavit dated 18.06.2014, the Copy of the letter from the Ministry of Home Affairs, Shri Dharma Reddy dated 30th December 2003 granting permission to receive the award amount. *Running Page 805 of CRMA 4677/2014(Gujarat HC record).*

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Affidavit and Annexures (23.07.2014)

- Further Documentation on Asoka Fellowship Programme as allegations continued Letters received by Teesta Setalvad from Ashoka Foundation, New Delhi for the fellowship grant. The affidavit of the Applicants dated 23.7.2014 before the Gujarat High Court at *Running Pages 888-893, CRMA 4677/2014, Gujarat High Court record*)

Prior to FIR

Even before the FIR was registered on 4.1.2014 the Trustees of Sabrang Trust and Citizens for had fully cooperated when letters were received from the Crime Branch. The first set of letters from DCB Crime Branch are dated 18.03.2013, 8.05.2013, 08.05.2013 addressed by PI C.B. Gamit, SOG Crime Branch. Both Trusts have exhaustively replied with letters dated 13.03.2013, 26.03.2013 and 20.05.2013. We had been at pains to point out that the donations for the Gulberg memorial were made only to Sabrang Trust and amounted to approximately Rs 4.62 lakhs only

All of the above is without prejudice and our contentions about vicious malafides, and that the enquiry that is being conducted us far beyond the scope of any legitimate investigation.



Ms Teesta Atul Setalvad
Secretary,
Citizens for Justice & Peace (CJP)
Nirant, Juhu Tara Road
Santa Cruz (W)
Mumbai – 400 049



Mr Javed Anand
Secretary,
Sabrang Trust
Nirant, Juhu Tara Road
Santa Cruz (W)
Mumbai – 400 049

Rec by
Sd/-
(K.N. Khatke)
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Dt 2/4/15