



# Technology Informatics Design Endeavour (TIDE)

## ANNUAL REPORT 2020 - 2021

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# ABOUT US

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## Mission

To develop, adapt and disseminate technological products and processes that meet rural and urban needs sustainably.

## Vision

Towards a world where innovations positively and equitably impact all sections of society and environment.

## Legal & Statutory Information

**Registration No:** S.No. 131/93-94 dated 11/05/1993 of Karnataka Societies Act, 1960

**FCRA:** 094420769

**80G:** DIT(E)80G/107/W-2/07-08 Dated 31/7/2007

**12A:** Trust/718/10A/Vol.B. II/T.87/95/CIT-II Dated 28/03/1996

**CSR Registration.** CSR00002810

**PAN:** AAATT1118N

**GST:** 29AAATT1118N2Z7

**TAN:** BLRT00701B.

## Social Media

 [@TIDE\\_NGO](https://twitter.com/TIDE_NGO)  [@TIDE.NGO](https://facebook.com/TIDE.NGO)

 [YouTube @TIDE-NGO](https://www.youtube.com/TIDE-NGO)  [@TIDE.NGO](https://www.instagram.com/TIDE.NGO)

 [@Technology\\_Informatics\\_Design\\_Endeavour](https://www.linkedin.com/company/Technology-Informatics-Design-Endeavour)

## Contact

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## Svati Bhogle



Leadership transitions in the personality (often founder) driven nonprofit sector are usually not easy. Many nonprofits are not able to sustain these transitions and go into dormancy after the founders, long term leaders have passed the baton. TIDE is extremely fortunate that it has seen higher commitment and greater achievement post each of the three leadership transitions in its close to three decades of existence. This is a sign of a mature organization destined for a long and productive life.

COVID has changed the definition of development and added new responsibilities for the nonprofit sector. The sector was changing rapidly even in pre covid times. Needs were evolving and funding patterns were changing. So was the persona of a nonprofit organization. Post COVID inclusive development will become the priority. TIDE must introspect deeply. It must become a more empathetic organization even as it builds its own capacity to address new challenges. How can it adapt itself to address difficult and rapidly evolving challenges, how can it take advantage of its institutional history, its expertise and remain relevant?

The development priorities that TIDE has addressed in the past – sustainable energy, water, livelihoods will continue to remain relevant. But the communities that it has worked for have become poorer and societies more fragile. So, intervention strategies must also change. The focus must now also be on addressing inequalities, exclusion, deprivation.

As the outgoing Chairperson, I am happy to contribute some tips for the new leadership at TIDE; review current practices and adapt to changing times, as inter dependencies will rise, create and sustain stable partnerships, develop a sustainability plan for the organization and review it frequently, seek feedback from multiple well-wishers regularly.

TIDE is fortunate to have a passionate, committed and competent leadership in these difficult times. I wish the organization greater success. I hope to be around, hopefully in good health when TIDE celebrates 50 years of its eventful existence in 2043.



**Hari Natarajan**

As I begin my stint as the Chairman, we are hopefully emerging from what has been one of the worst crises faced by humanity. TIDE has been fortunate to come through this period relatively unscathed with the support of its funders. Not only have we managed to retain our staff, but I am proud to say that they have remained motivated and have played an active role in providing relief to affected communities. As we move forward, I see three key issues that the organization needs to address as we



build on our efforts and achievements to develop and promote technological and environmentally sustainable solutions for poor and marginalised communities.

The first and most critical issue pertains to Svati's decision to step down as Chairperson. Over the past decade or so since I have been associated with TIDE, Svati was synonymous with TIDE and her leadership at the helm will definitely be missed. However, the organization will have to learn to establish its identity and place in the sector independent of Svati. It was encouraging to hear from her that TIDE has successfully managed this transition in the past. I am positive we will do so yet again.

The second issue stems from the monumental health crisis that we are grappling with since last year. While stringent action by way of lockdowns were necessary the associated impact on economic activity and livelihoods, especially on the less fortunate, has been incalculable. UNDP estimates indicate that global human development, which is a combination of global health, education and living standards, could fall for the first time since they started being measured in 1990. While buzzwords such as "new normal", "green recovery", etc. are good to hear, it is important to understand what this translates to on the ground, especially for the communities we serve. There is a need to re-evaluate their needs and possibly reorient our interventions to address the same.

And finally, at a time when the need for an organisation such as TIDE is the greatest, the space for, as well as funding, especially from foreign sources, for such organisations is shrinking. While we are blessed with funders that have identified with our mission and have stood behind us, we still need to look at innovative approaches to secure long-term funding that support holistic programmatic interventions. In this regard, I am happy to inform you that we have initiated the process of developing our strategic business & resource plan for this decade.

In the coming years, I see TIDE's vision and mission being as relevant as it was when it was first established over 25 years ago. I assure you that we will not rest on our laurels but will continue our efforts to address the needs of the communities we serve.

In conclusion, I would like to express my sincere thanks to all the staff, funders and well-wishers of TIDE and welcome you all to be a part of our journey over the coming decade.

## Sumathy Krishnan



If this foreword were written in March or early April, it would have sounded much more buoyant. Back then, there was a sense of optimism with the first COVID wave firmly in the annals of history in most parts of India.

TIDE rose to the call on being nimble, adapting ourselves well to virtual working. We quickly adopted digital solutions not just as a solution to our 'work from home'

situation but also as alternate strategies to meet our project deliverables. Our team stood up to the challenge of delivering COVID relief to needy communities despite risks to their personal wellbeing. This experience is standing by us in good stead, strengthening our grassroots connect. What was heartening is to see our rural women leaders, Queens, play an active role in COVID relief, proving our hypothesis on the strong gender role in development activities.

During this tough time, TIDE kept staff welfare as top priority ensuring no layoffs, salary cuts and providing a support network including counseling.

We are fortunate to have retained our funders during this tumultuous year. Our efforts to promote areca leaf sheath products as alternative livelihoods found a sweet spot in Shimoga, through a multi stakeholder approach. We begin a long-term program on Integrated Water Management working with Municipalities. We strengthened our outreach through the digital learning platform TIDE Slate, resource conservation platform [save.tide-india.org](http://save.tide-india.org) and e-commerce platform TIDE Manini. Our other projects on biomass technologies, Model School, VidyutRakshaka, rural entrepreneurship, gender-focused livelihoods and village development continue.

We had our share of challenges too, including managing COVID related delayed project timelines, increased load on regulatory and statutory compliances, building a stronger funding pipeline for Climate action / sustainability programs when COVID funding is the norm. The year-end also saw our beloved and charismatic leader Ms. Svati Bhogle exiting her official position as Chairperson of TIDE's board. We are lucky to have her continue her association with us as organization mentor and to have Mr. Hari Natarajan, an experienced and energetic chairperson taking over.

Though we closed last year with a sense of fulfilment, the new financial year started on a low note with the second wave of COVID. Our team is busy planning and delivering COVID relief while balancing our commitments for on-going projects. The focus is now on building organization capacity to address post-COVID issues holistically, going beyond our expertise.

We, at TIDE, are more sure than ever of our purpose to apply science and technology solutions for societal needs, particularly in this 'never seen before crisis moment'. We continue to seek your support in this endeavour.





Biomass Conservation



Biomass Products



Biomass Livelihoods



Integrated Water Management



Model School



VidyutRakshaka &amp; VR Lite



Rural Women Leadership



Skilling &amp; Livelihoods



Facilitation of Enterprises for Livelihoods



Self Help Group as Producers

# ALIGNING WITH SUSTAINABLE DEVELOPMENT GOALS

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TIDE's commitment to United Nations' Sustainable Development Goals is deeper than ever. Through Integrated Water Management, our newly added program, we align with yet another SDG.



**Ensure healthy  
lives and promote  
well-being for  
all at all ages**



**Achieve gender  
equality and  
empower all  
women and girls**



**Ensure availability  
and sustainable  
management of water  
and sanitation for all**



**Ensure access to  
affordable, reliable,  
sustainable and  
modern energy for all**



**Make cities and  
human settlements  
inclusive, safe,  
resilient and  
sustainable**



**Ensure sustainable  
consumption  
and production  
patterns**

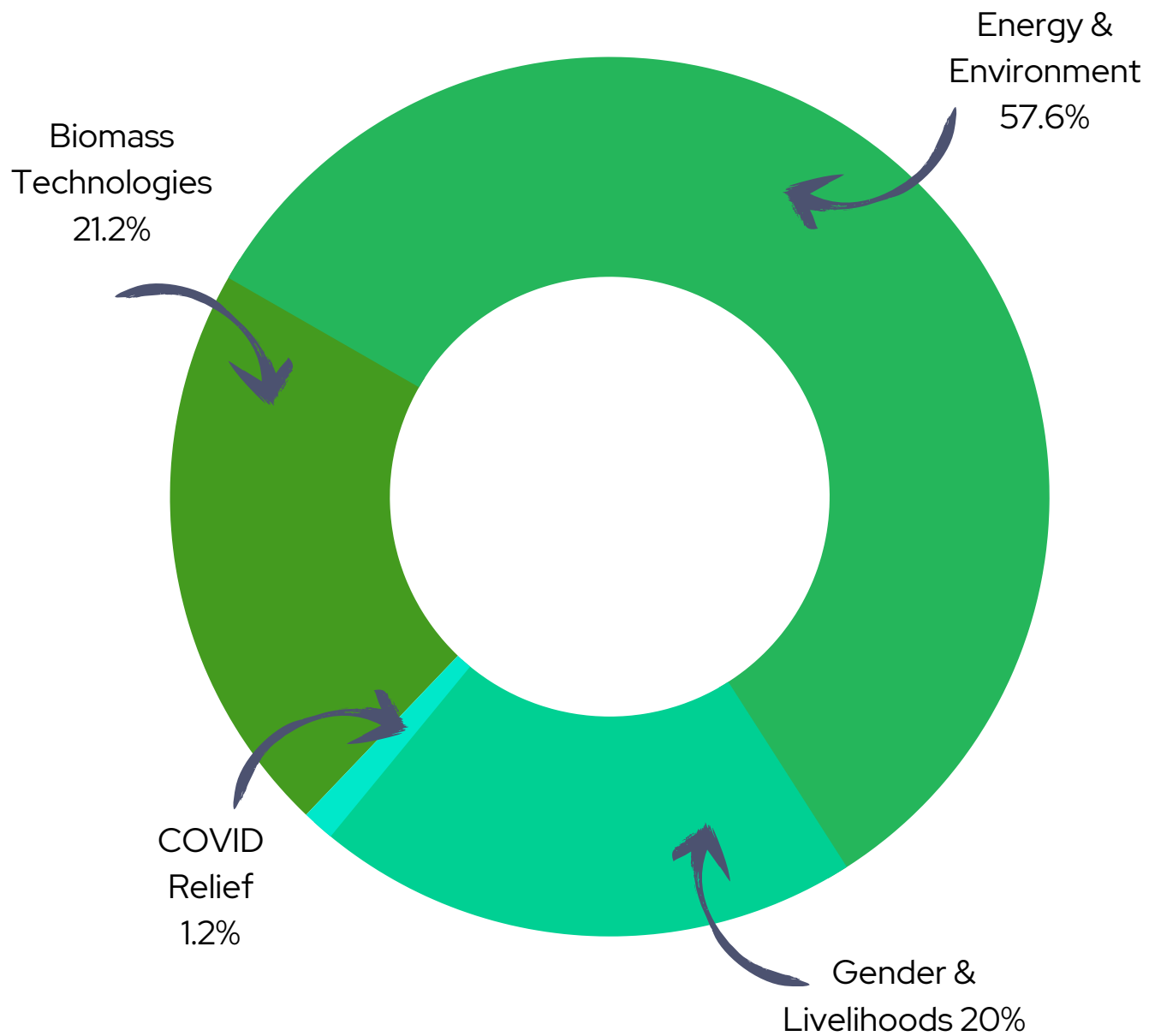


**Take urgent action  
to combat  
climate change  
and its impacts**



It is heartening to see our Energy & Environment portfolio getting strengthened year by year, which reflects not just our expertise and experience, but the need of the hour for the world to focus on sustainability.

Interestingly, the COVID crisis did bring some opportunities for TIDE. We took up COVID relief through fundraisers and other donations. Whilst some were short-term we have also initiated mid to long term interventions through livelihood / skilling / self-sufficiency focused projects.



# HIGHLIGHTS 2020-'21

APR '20

Donation payment gateway facilitated on TIDE's website



MAY '20

Staff insurance extended to cover COVID



JUN '20

COVID relief reaching over 1600 rural people & 7 schools through retail donations.

**Show your  
commitment to a  
greener world**

Add a VidyutRakshaka Badge to your profile picture and do your bit to our cause.

SEP '20

[Save.tide-india.org](http://Save.tide-india.org) hosting VidyutRakshaka launched as a platform for conservation initiatives at TIDE.



OCT '20

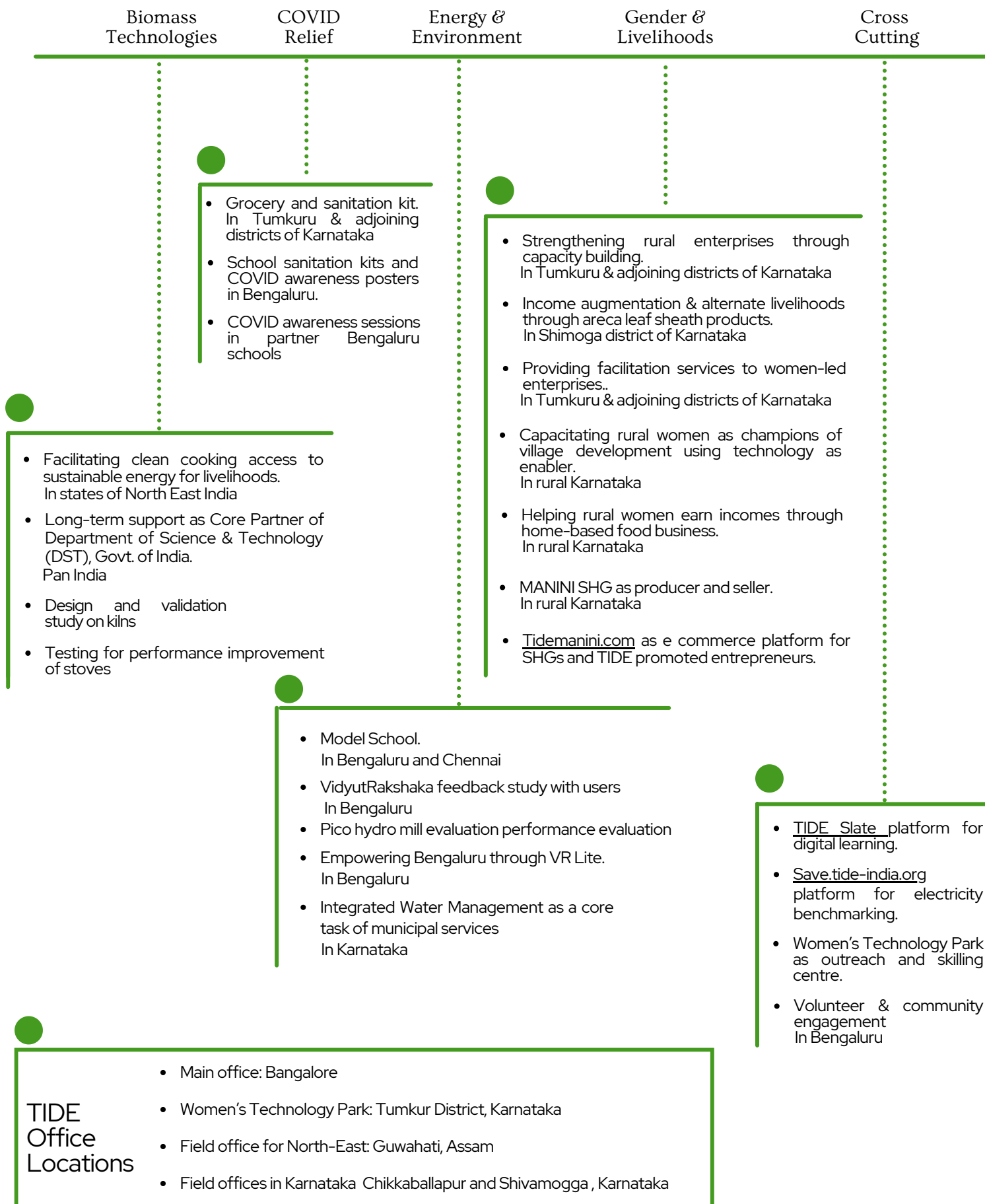
Digital solutions through Interactive Voice Response (IVR) and Bulk SMS blast for helping rural enterprises and women entrepreneurs launched.

[Tidemanini.com](http://Tidemanini.com) relaunched as an e-commerce website on behalf of TIDE trained entrepreneurs.



MAR '21

TIDE's Integrated Water Management Team traveled to Ladakh and Kargil to see WASH interventions and to attend an International Water Day conference.







Thanks to TIDE's technical expertise and field experience in the space of biomass technologies, we worked on a range of projects last year including research & development, technical support, trainings and dissemination. We are able to tap several opportunities to use our skills in providing biomass thermal energy solutions to the livelihood sector. Our project 'Facilitating clean cooking and access to sustainable energy for livelihoods in North East India' is a good example.



Thermal energy efficiency and clean combustion of biomass for livelihood applications can save fuel costs, reduce drudgery, reduce exposure to harmful pollutants in air, improve health and arrest deforestation. Through this project, we were able to demonstrate clean and fuel efficient solutions in nine livelihood sectors viz. eateries, tea stalls, pig feed preparation, turmeric and areca nut boiling / drying, midday meals in schools and traditional brew making. The four types of stoves and biomass dryers we introduced proved our claims on time saving, reduced fuel consumption and emissions.



The user response was largely positive with high willingness to use the improved stoves. The project enabled us to work in partnership with several local civil society organizations. With the completion of the first year of the project, our future plans focus on local production of stoves and dryers, building an entrepreneurship model and dissemination through grassroot entrepreneurs, thus creating new biomass energy linked livelihoods.

We are charting a five year plan to progress biomass-based livelihood applications to various clusters through our core grant program, supported by the Department of Science & Technology, Government of India.



Fuel efficient stoves designed and implemented during the year have the impact potential to mitigate 5037 MT of carbon dioxide this year as against 8696 MT in 2019-20.

Building on our unique capacity , TIDE has developed digital content for heat energy based rural livelihoods including awareness, need assessments, technical training and impact assessments. This is for a range of stoves, dryers, and other customized products.

## Our Funder & Partners during the year

- BlueMatch Impact Solutions Pvt.Ltd.
- Collectives for Integrated Livelihood Initiatives (CINI)- Sustainplus Project
- EHE Innovations Pvt.Ltd.
- Gramya Vikash Manch North East Research and Social Work Networking
- Rashtriya Gramin Vikas Nidhi
- SEED division, Department of Science & Technology, Govt. of India
- Ayang
- Diya Foundation
- Grameen Sahara
- Rilum Foundation
- Selco Foundation
- World Wildlife Fund, India

### New designs developed this year

- Sarala stove mould with different pan dimensions
- PYRO MP60 Lite version
- PYRO MP50 Lite version
- Outdoor DIY stove
- Low cost outdoor stove for animal feed preparation
- Fireplace design for room space heating

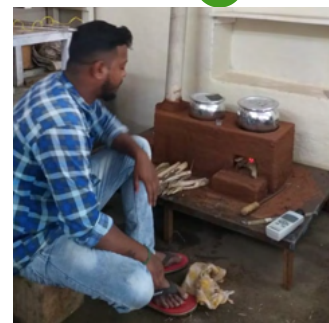


### Livelihood solutions by product, cluster and region

- Biomass Dryers - Assam & Arunachal Pradesh for areca nut, turmeric and ginger drying
- PYRO MP Lite stoves (onsite) - Assam for eateries, tea stalls, sweet making, animal feed preparation, areca & turmeric boiling
- PYRO MP stoves - Assam for eateries, brew making, turmeric boiling, banana chips making
- Neerdur Stoves from NEERI-CSIR - Meghalaya and Sikkim for tea stalls
- Jet flames from Aprovecho design - Assam and Sikkim for pig feed and brew making

### Technical/ R & D support

- Stove design improvement support provided to Maastricht University, Netherlands
- Design validation report on pottery stove prepared for Selco Foundation
- R & D on different construction materials of PYRO LITE stoves for improved efficiency



### Achievements

- 730 stoves installed
- 265 villages covered
- 5037 MT CO2 mitigation projected annually
- Reach expanded to North East India with new partnerships with 7 NGOs
- Partnerships with 3 NGOs for sarala stove dissemination
- 3 digital modules created; ready for launch

# FOCUS AREA: ENERGY & ENVIRONMENT - MODEL SCHOOL

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It is the third year of our hugely popular Model School program. The program assists schools to become eco-friendly through clean technology interventions, trains students and staff as Eco Warriors and reduces the ecological footprint of the schools. The program facilitates experiential learning, a holistic approach, and positive civic engagement leading towards long-term sustainability.

## Energy Savings



- Energy interventions in 9 schools in FY 20-21
- Electrical appliances replaced with energy-efficient appliances in 9 partner schools.
- Total 20 kiloWatts of electricity demand reduction annually. 59.84% potential reduction in all partner schools
- 40% potential electricity demand reduction achieved on an average in each school.

## Water Savings



- Water interventions in 9 schools in FY 20-21
- Rainwater recharge system installed in 2 partner schools.; Greywater recycling system installed in 1 partner school.; RO Reject collection system installed in 2 partner schools; Water-efficient aerator taps fixed in 5 partner schools.
- 5.4 million lit/p.a. of rainwater can be harvested in 2 partner schools for non-potable purposes
- Water consumption brought down from 29.714 L/sec to 11.814 L/sec in eight partner schools. 60% potential water consumption reduction in all partner schools, 60% potential water consumption reduction achieved on an average in each school.

## Waste segregation and management



- Waste segregation and management interventions in 10 schools in FY 20-21
- Segregation bins provided to 3 schools, Vermicomposting beds installed in 4 partner schools, Sanitary waste incinerators installed in 4 partner schools, Leaf composters installed in 8 schools,
- Leaf composters decompose 8.5 tonnes of leaf litter in 90 days cycle in 8 partner schools
- 4 vermicompost pits decompose 4 tonnes of organic waste in 100 days

## OUTREACH & IMPACT

- 01** 13 schools in 2 cities
- 02** 10,280 students, teachers & staff benefited from interventions
- 03** 26 sessions on conservation & sustainability
- 04** ±400 volunteer hours dedicated

## Our Funder & Partners during the year

- Anonymous Funder
- Société Générale Global Solution Centre
- 13 Schools in Bengaluru & Chennai

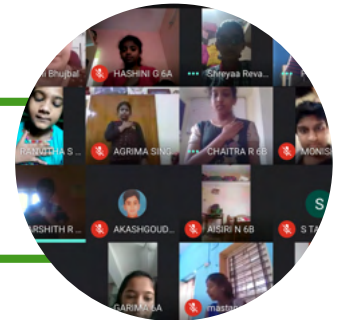




## Highlights 2020-'21



Designed a Model School journal titled 'My Green Journey' to track long term impact



Engagement moved to virtual mode. Our digital platform TIDE Slate used as a repository for modules



All partner schools provided with COVID Awareness module, posters.



Employee engagement for CSR partners expanded to include soft skill sessions, COVID awareness etc.



Our Teacher sensitization workshops initiated, with the first one held for teachers of Kendriya Vidyalaya IISc



COVID precaution kits including sanitizers, sanitizer dispensing stands and masks distributed to 7 schools

During FY 20-21, TIDE strengthened its Vidyut Rakshaka program through various initiatives. Our electricity benchmarking website [save.tide-india.org](http://save.tide-india.org) is open for Bangalore household electricity consumers of BESCOM to understand their standing in the community. The portal also has various resources including understanding the bill, link to electricity bill payment, estimating bill while shifting house within Bangalore or from outside Bangalore.



Vidyut Rakshaka

Publication

## Understanding Electricity Consumption and Appliance Ownership in two cities of South India

by Santhosh Cibi, Ravichandran K, Sumathy  
Krishnan, Sumedha Malaviya, Kiran B



We conducted an insightful feedback study to understand behavioural economics in electricity consumption. The data shows that consumers are paying more attention to electricity consumption during the pandemic, possibly influenced by virtual working.

The exercise showed that transparency, information disclosure, access to bills, analytical reports on consumption patterns and possible mitigation options like our VR program will help manage emission fallouts from increasing electricity production. The peer reviewed report on this study is under publication.

Our VR Lite program to send home energy reports is on hold due to the pandemic.



### Energy Management in schools

Based on our diverse experience in assessing and managing energy footprints, we introduced an electricity component in the Model School program. Apart from creating a module on Energy & Sustainability for children, we created a process for assessing energy demand and supply, and provided solutions to reduce the electricity footprint.

These solutions range from behaviour change recommendations (conservation), to efficient appliances (energy efficiency), to solar solutions (renewable energy). We track impact and will be incorporating an energy component into the carbon footprint calculator for the schools.

### Our Funder & Partners during the year

- Tata Centre for Development at University of Chicago Trust
- World Resource Institute, India



# FOCUS AREA: ENERGY & ENVIRONMENT - INTEGRATED WATER MANAGEMENT

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India is home to about 17% of the world population but only 4% of the world's freshwater resources. Managing per capita water supply for a growing population is a mammoth task. In addition, it is estimated that about 2,00,000 people die every year due to inadequate water, sanitation, and hygiene. With the country generating huge amounts of wastewater, mismanagement of wastewater, contaminating groundwater, lack of liquid/ solid waste management, poor sanitation conditions and poor hygiene habits have contributed to a significant portion of the population suffering from water borne diseases (Niti Aayog, 2019).



This burden is acutely felt in small towns of India which are heavily dependent on groundwater resources for day-to-day survival and whose surface water resources are dwindling. Waste water infrastructure is suboptimal in small towns, which may need decentralized solutions. Access to sanitation is pathetically low in small towns.



Our project 'Integrated Water Management in urban areas as a core task of municipal services of general interest' has been conceptualized to improve the living condition of people and reduce health and environment risks associated with inadequate water supply and sanitation. The project aims to work closely with city / town municipal councils, provide technology solutions, build institutional and personnel capacity of the municipalities and improve the systems and processes in WASH(Water, Sanitation and Hygiene) in these towns.

The project began in Jan 2021 in the towns of Chikkaballapur and Chintamani in Karnataka with TIDE as the implementation partner of the German agency Bremen Overseas Research & Development Agency (BORDA).

The first quarter of this three year program saw the team getting familiar with the teams and the municipal council / wards, and building a technical baseline report on

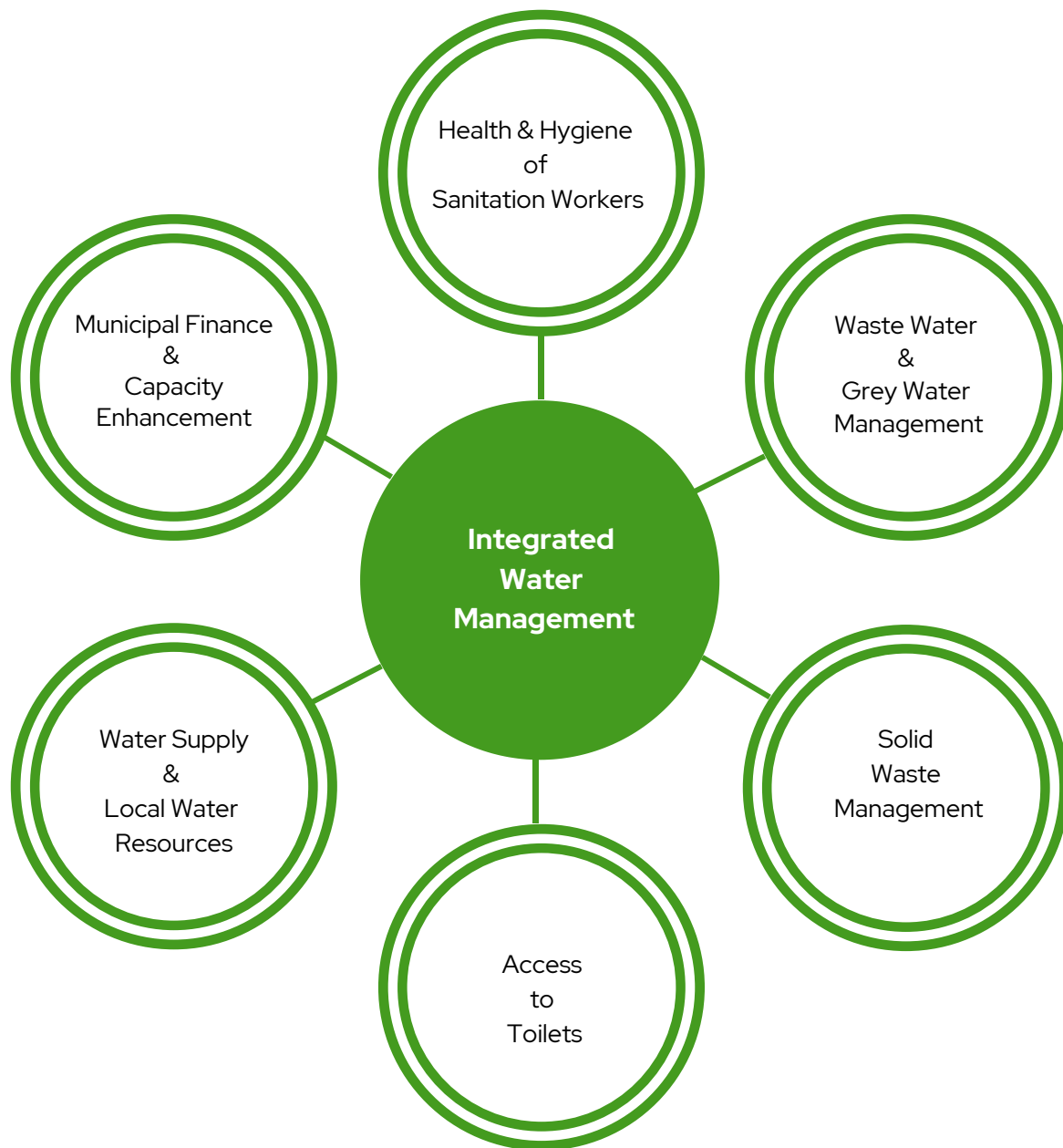
WASH. We ended the year with a visit to Leh and Kargil to see WASH interventions in cold climate and to attend Water Day workshop



## Our Funder & Partners during the year

- Bremen Overseas Research and Development Association (BORDA)
- Municipalities of Chikkaballapur and Chintamani





Continuing our work in strengthening rural micro and nano enterprises, the focus last year was on capacity at the ecosystem level. TIDE conceptualized Village Enterprise Kiosks (VEKs) to be managed by local residents in remote locations, acting as resource centres to promote village level enterprises. We identified 50 locations and are training local youth and women to manage these VEKs in a sustainable manner.

The project also addresses COVID-19 fallouts by skilling youth to play a role in supply chain management and creating income generation opportunities for them.



Our work in areca leaf sheath enterprise continues through a new project in Shivamogga district amongst areca farmers & non-farmers. Phase 1 of the project validated our hypothesis of the need for alternate income options for areca farmers. We identified and onboarded key stakeholders and worked on accessing subsidised finance through schemes and loan packages.

Phase 2 initiated with the objective of operationalising areca leaf product enterprises to ensure impact, sustainability and replicability of the intervention.

In Year 1 & 2 of our project to capacitate rural women to become champions of village development focussed on capacity building of Gram Panchayat members, village development, seeding women enterprises, providing water security in one village and nurturing women community leaders through our Queen women leadership program. The first cohort of 150 Queens have made an impression in community life, from environment related activities to leadership to COVID awareness and relief operations.

In Year 3 we are engaging Queens in livelihood activities and nurturing community leaders on civic issues. The program is being extended to Arasikere taluk of Hassan district.



## Our Funder & Partners during the year

- Alstom Foundation
- Bharatiya Agro Industries Foundation (BAIF)
- Fanuc India Ltd.
- GiveIndia Foundation
- NABARD
- Nature Welfare Society, Shivamogga
- ORDER, Tumkur
- Social Venture Partners (SVP)
- World Wildlife Fund, India



## Highlights of 2020-'21



Enterprise Information Kiosk services "Margadarshini" started to support existing & new entrepreneurs.

Database of buyers and sellers developed for micro enterprises in Tumkur district



50 women trained on standardized recipes and have adopted them.

Recipes for two Ragi (finger millet) value-added food products with their nutrition analysis standardised



24 women food entrepreneurs trained on Packaging, Labelling and Compliance

15-20% increase in sales of products due to marketing support, Multifold increase (120% to 600%) through packaging and labelling support along with marketing linkages



13 women entrepreneurs receive the FSSAI license with TIDE's help.

Packaging and labelling design provided for 53 products made by rural women

Areca leaf enterprise promotion initiated in Shimoga district through trainings, linkages to finance and markets.

In Phase 1 local partners onboarded, business plans for different categories created and four enterprises set up along with loan facilitation and market linkages for each.





## Story of our Queens

### Environment (Parisara) Queens

335 kitchen gardens in 4 taluks  
 5000 seed balls planted in 20 villages + 300 saplings  
 5000 nursery saplings raised by 20 Environment Queens  
 22 Queens undergo grafting training  
 Linkage to forest department for tree plantation/sapling orders



### Livelihoods / Enterprises Queens

112 Queens connected for providing buyer seller linkage  
 Product directory including information of trade, service and seller Queens of Tumkur District created & distributed.  
 Linkages developed with the Forest Dept, Women and Child Development Department, Krishi Vignana Kendra, and Financial Literacy Centre



## Women Technology Park

Introduced two new standardized products: Ragi Malt and Hurihittu  
 497 women days of employment created

## Village Development in Guddahatti, Tumkur District

All 70 families in the village inducted into kitchen garden activity  
 VWSC (Village Water and Sanitation Committee) manages Water ATM installed by us and contributing to AMC costs through collections  
 Livelihoods initiated in sarala stove construction, paper bags/covers making and broomsticks to provide incomes to women in the village



## Sarala Stove Dissemination

3 partners trained to propagate sarala stove dissemination  
 1115 houses (23 villages) adopt sarala stoves in Hassan and Tumkur district of Karnataka and Sathymangala District of Tamilnadu  
 10 women trained and certified as stove builders

The COVID 19 crisis is much more than a health crisis. The lockdown resulted in a drastic downturn in economic activities with workers in the informal sector being hardest hit. The immediate requirement was nutrition augmentation. There was also a need to dispel myths around COVID. Our team and Queens trained through our Women Leadership program swung into action through several initiatives.

About 400 kitchen gardens were initiated in 4 taluks of Tumkuru district with the support of our Queens as part of our ongoing women leadership program. We arranged vermi compost supplies to rural farmer women to create manure and support kitchen gardens.



We provided grocery & sanitation kits to about 400 landless/migrant labour families in Tipturu and Chikkanayakanahally talukas of Tumkuru district thanks to donations through GiveIndia.

The COVID disaster provided an opportunity for us to integrate a payment gateway in TIDE website to receive donations. Not only could we support people in dire straits but could provide 7 government schools with sanitation kits thanks to the generosity of our retail donors. Click [HERE](#) to support our ongoing COVID relief activities

endeavour

**TIDE - General Donation**

TIDE is a 27 year old development organization that leverages technology for conserving the environmental, creating livelihoods & addressing societal issues.

<https://tide-india.org>

Follow TIDE in social media

Twitter: @TIDEBANGALORE1

Payment Details

Email:

Name:

Address for communication:

State:

Our Queens stitched & sold 30,000 masks through linkages facilitated by TIDE, and earned an income of Rs. 6 lakh. 3000 masks were also distributed as part of sanitation kits to needy people like daily wage labourers, hawkers, waste pickers and children.



A digital module - Demystifying COVID was created. This was delivered to students and teachers from partner schools in our Model School program.

The team sourced and created content on COVID precautions and awareness in English and Kannada. These posters were installed in partner schools and digitally distributed to our beneficiaries in rural areas.







### Boost to income through enhanced skills

Triveni's family had fallen on hard times after the water source they were dependant on for farming dried up. She made and sold ragi malt and papad to friends and family to supplement her family's meagre income. Her products were poorly packed and she used handwritten labels.

She underwent various trainings conducted by TIDE which helped her to understand her business better. She received support and guidance to develop better packaging and labels. "The training I received from TIDE made me realise how important packaging, labelling and marketing products correctly is" she says. "I realised the importance of understanding the expectations of my customers". Triveni improved her production process and reduced costs thanks to the weighing scale and sealing machine she received from the project.

With the new packaging and marketing know-how Triveni achieved a 4-fold increase in her income since May 2020. She earned an income of Rs. 73,500 in the first six months. Triveni feels proud that she is able to contribute to the family through her enterprise activity. "I am confident about marketing my products and am planning going ahead to advertise on online platforms like Facebook and WhatsApp" says a visibly happy Triveni.

### Improved health and profits

Jiten Rabha runs a small eatery in Bagan Bazar, Loharghat, Assam. His wife and son help him run the eatery out of small 2 rooms with a kitchen at the back. He begins his day boiling water before he starts cooking.

Before TIDE's intervention his average consumption of firewood was 23 kilos for four dishes - rice, dal, sabji and meat for an average of 40-50 plates in 6 hours. The kitchen was covered in black soot and smoke from the traditional stove made him suffer.

TIDE installed a PYRO MP 50 in his kitchen and trained him on how to use the stove.



After a month, his fuel consumption reduced to 10 kilos for the same quantity of food cooked. His cooking time was reduced to four hours. He demolished the traditional stove and installed the PYRO MP 50 instead. Since he also installed a chimney pipe he says his kitchen is safer and more comfortable. He is no longer exposed to excess heat and is no longer bothered by smoke.

## Shyla...acing the network!

Shyla is from Anagondanahalli village in Tiptur Taluk. She is self-employed as a DTH distributor and also makes and sells millet malt. In March 2019, she participated in the Grameena Sante organized by TIDE. The information and exposure she got through the sante helped improve business. It got her interested in knowing more about TIDE's work at its Women Technology Par (WTP). She visited WTP and enrolled for the Queen's Women Leadership Program. Shyla went on to become a Queen mentor not only guiding other newly minted queens but volunteering for and hosting several village & cluster level Queen events like cleanliness drives, setting up an information kiosk, health check-up camps etc.

The experience and confidence she gained made Shyla a networking ace. "TIDE's Queen's Day program last year was a great opportunity to meet other women like me. There were over 500 attendees! We were so happy to exchange views and learn about new ventures", she says.

"During the lockdown we grew and distribute vegetables to those in need. Under the 'One Queen One Plant' program we planted and maintained about 200 plants, made seed balls for kitchen gardens and formed a nursery with over 5000 plants which were distributed to farmers and associations in the village.

Our efforts helped raise awareness about the importance of a green environment and that each of us has a duty towards protecting it. Thanks to the Queen program, I have done so much community development work and will continue to do so together with other Queens in our village," she continues.



## Sanjay champions the PYRO 60 stove

Sanjay Hazarika runs Tripti Hotel in Bakhorbori, Morigaon district, Assam. His wife and two daughters help him run the business. They used an LPG stove to make rotis, tea and small quantities of vegetables while other food was cooked on a traditional stove. A few days after Sanjay installed TIDE's PYRO 60 stove, he completely switched over all his cooking to the PYRO stove.

Sanjay got so comfortable using the PYRO he developed his own technique to use the heat from the stove to cook in pressure cookers; no mean feat!

Not only have costs reduced, carbon monoxide emissions have come down drastically from 23.57 ppm to 4.15 ppm. Sanjay is thrilled and can't stop praising his stove. His enthusiasm is helping us spread the word to nearby eateries.







### School marches towards water independence

In FY 20-21, Model School Program undertook water-related interventions in 3 partner schools. One of these schools was Sri Ayyappan School, with a staff strength of 45 members and 400 students.

The school relies on the municipality supplied Kaveri river water for all its needs. In 2019-'20 our team had replaced 32 taps in the school with water-efficient aerator taps achieving about 60% water savings to reduce the water consumption.

This year to further reduce the consumption of fresh water and dependency on municipal water, a rainwater harvesting system was installed. The system harvests rainwater from a 195.13 sq. meter area from the school's rooftops. Water is filtered and stored in two tanks with 1000 liter capacity each.

This water is used for non- domestic purposes such as flushing toilets and watering plants. The school is now partially water independent. And manages to save a few precious bucks on its water bills!



### A smoke-free kitchen for Asha and her team

Asha Madri cooks midday meals at Balagaon Lower Primary School, Balagaon, Assam. Two helpers assist her in preparing the meal of rice, dal and vegetables on two traditional stoves for 120 students.

Unfortunately, the day we visited the kitchen to monitor the cooking was a school holiday. We provided Asha and her team with ingredients to cook for 60 people. It took them 1.67 hours to cook the meal on their two stoves. 17.2 kilos of firewood were used. The average carbon monoxide emission reading was 37.67 ppm and 471.17 $\mu$ g/m<sup>3</sup> PM 2.5 (particulate matter 2.5).

After the installation of our PYRO 60 stove, the consumption of firewood is reduced to 10.5 kilos. Emissions are down to 4 ppm for carbon monoxide and 94.83  $\mu$ g/m<sup>3</sup> for PM 2.5. The women are delighted that they no longer have watery and itchy eyes because of the smoke-free environment inside the kitchen. Cooking is more comfortable as exposure to direct heat has also reduced significantly. They wanted to know whether we had similar stoves that could be used at home.



## PARTNERS' SPEAK

There can be no better endorsement of our work than the feedback and appreciation we get from our partners and funders. It does more for us in terms of building trust, credibility, and emotion than we could ever do on our own.

“

This visit to the Women Technology Park has brought me great pleasure. You are doing great work here, keep up the good work.

Shilpashree, Director  
Corporate Communications and CSR,  
Alstom India

”

“

We at BlueMatch would like to appreciate and thank the TIDE team for helping us with our Eco Cookstove efficiency tests.

Your team was highly professional and unbiased in carrying out the scientific tests.

Sharmista B S, Managing  
Director, BlueMatch India

”

“

Our ITI students gained practical experience while helping with the energy interventions in school. Our Management, staff and students are very thankful to you and your team for your cooperation and support.

Mr. Babu ITI Principal,  
Sri Ayyappan High School

”

“

Thank you MSP team. The session was really interesting with many activities. I learnt today that varieties of tools can also be used while teaching. Will try to implement it in our day to day teaching. Thanks for updating us.

Looking forward to many more programs from you all, so that we can do our little bit in creating awareness among youngsters to become responsible citizens.

Ms. Ponshankari,  
Kendriya Vidyalaya, Tumkur Campus

”

“

We are a team from SELCO Foundation. We visited WTP for a learning opportunity with processing of horticulture produce. The field knowledge was communicated well along with their demonstration by the staff of TIDE and the SHG members who work here. The Women Technology park is certainly an inspiring livelihood center

Sachitha Kondath and Team,  
Selco Foundation

”



“

TIDE team has made an excellent contribution to our Exhale stove. Our stove was developed together with and for slum dwellers, fully in line with their needs and wishes and cooking habits. Unfortunately it was not yet reducing carbon production to such an extent that it could fulfill the international carbon credits standards. TIDE biomass team has proposed a step by step approach to improve thermal efficiency. After approval of this plan they performed exactly what was promised and improved the thermal efficiency considerably (from 19 to 27%). By doing this, the improved stove is now fulfilling the international carbon credits requirements. TIDE wrote an excellent report of their studies and construction manual for the improved Exhale Stove.

Prof Dr Onno van Schayck, Project Leader Exhale,  
Maastricht University, The Netherlands

”

“

It was a great visit, very delighted to see the impactful work that TIDE is doing. Look forward to supporting & working together.

Lakshmi Jagannathan, Board  
Member, Siddaganga Technology  
Business Incubation - SIT Tumkur  
COO - Derbi Foundation, Bengaluru

”

“

I learnt a lot from the session arranged for teachers. We learnt how to be Eco Warriors as well as learnt the tools to make our e-class effective.

Ms. Sunita Deshpande,  
Headmistress,  
Kendriya Vidyalaya,  
IISc Campus

”





## Management Council



Hari Natarajan  
Chairperson



A N Jayachandra  
Secretary



N V Krishna  
Member



Dr. Shailaja Ravindranath  
Member



Sumathy Krishnan,  
Ex Officio Member

## General Body

All members of Management Council are also General Body Members



Bithi Agarwal



Dinesh Kagathi



Gopi Venkatraman



Dr. Hoysala N. Chanakya



Dr. Rajagopalan S.



Dr. Sreekantha Swamy



Ravichandran K



Sampath Kumar



Svati Bhogle



Vinod Vyasulu



Vishwanath S

## WHY I CHOSE TO BE ASSOCIATED WITH TIDE

We asked members of our Board and General Body why they chose to be associated with TIDE and what gives them faith about TIDE and its work

66

My long association with TIDE, the integrity of the management and employees and the quality of work, over more than two decades.

N V Krishna  
Member  
TIDE's Management Council

66

Transparency, great work ethics and teamwork are pillars of faith in TIDE's ability to work for community benefit and my continuing association

K. Ravichandran  
Member  
TIDE's General Body

66

I have faith in TIDE because from the beginning it has taken an ethical stance...benefits must accrue to the poor, starting with the poorest, to applying science/technology to development problems. It asks research questions, not on the basis of journal articles, but on the needs of the rural poor, women, as ascertained by careful fieldwork. It has consistently adhered to these principles.

My association with TIDE has been from its inception. It provided me with a platform to begin work which led to the setting up of the Centre for Budget and Policy Studies. Our interactions have been beneficial to me and CBPS. I hope I have given something back to TIDE as well. It is a matter of great satisfaction that both TIDE and CBPS have thrived in the changing environment, and grown well beyond its founders.

Vinod Vyasulu  
Member  
TIDE's General Body

66

Though small in size, TIDE believes in professional management, inclusive decision making and transparency in operations. TIDE's staff strive hard with all commitment and vision to help towards a world where innovations positively and equitable impact all sections of society and environment.

A N Jayachandra  
Secretary  
TIDE's Management Council

66

I knew TIDE through GiveIndia for some years before joining the team. The organisation sets high standards of transparency & accountability. Their mission of serving the community sustainably resonates with me. The team is young, passionate and a pleasure to work with. The fact that it is ably led by two experienced women professionals - Svati & Sumathy, is the icing on the cake!

Gopi Venkataraman  
Member, TIDE's General Body

## HEAR FROM THE TEAM

We asked our team what was the one thing that they looked forward to at work every day...here's what they said

— “

As we lose ourselves  
in the service of  
others, we discover  
our own lives and our  
own happiness  
Santhosh



— ” —

— “

Because our work is in the  
sustainability and development sector  
it doesn't begin and end at office but  
is part of our lives too. Doing my bit  
every day makes me feel like I am part  
of a bigger picture.

Prachi



— ” —



— “

The one thing I  
look forward to  
at work every  
day..Challenge

Balaji

— ” —

— “

Every day is very purposeful  
at TIDE contributing to a  
sustainable future wherever  
we are involved.

Sunita

— ” —

— “

Giving back to  
society is what  
excites me

Anuradha

— ” —



— “

Work culture  
and great  
team

Lokesh

— ” —



— “

Sense of fulfillment that our  
daily actions are translating  
to something good for the  
society

Sumathy

— ” —

— “

A little progress each  
day adds up to the big  
results

Ganashree

— ” —



— “

This is the time  
for learning and  
growing

Bishal

— ” —



— “

The best project  
you will ever work  
on is you

Harsha

— ” —



— “

Challenge,  
satisfaction

Nishanth C

— ” —



## HEAR FROM THE TEAM

— “ —  
Learning more about  
creating a better  
environment every day  
Dheepak  
— ” —



— “ —  
I look at my workplace  
as a platform to exhibit  
my skills, learn new  
inputs and excel  
professionally.  
Madhu  
— ” —



— “ —  
All limitations are  
self-imposed  
Fayaz  
— ” —



— “ —  
Learn  
something new  
every day  
Vishank  
— ” —



— “ —  
Don't ever doubt  
your worth  
Jaswanth  
— ” —



— “ —  
Opportunity to learn  
and opportunity to  
teach  
Manjunath  
— ” —



— “ —  
Support and  
good work  
environment  
Nishanth K  
— ” —

— “ —  
Creating value to  
society through  
TIDE  
Hridayananda  
— ” —



— “ —  
Tactical  
Rathnakara  
— ” —



— “ —  
A feel-good factor that I  
am contributing towards  
achieving TIDE's mission  
Sunil  
— ” —

— “ —  
Peace  
Arokia  
— ” —



— “ —  
Helping people  
to help  
themselves  
Rangaswamy  
— ” —



— “ —  
Learn, Unlearn  
and Relearn  
Kiran  
— ” —

**1. Qualified Opinion**

We have audited the accompanying Financial Statements of M/s. Technology Informatics Design Endeavour, which comprise the Balance Sheet as at 31st March, 2021 and the Income and Expenditure Account for the year then ended and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the said accounts read together with the significant accounting policies and notes to accounts thereon give a true and fair view in conformity with the Accounting Principles generally accepted in India:

(a) In the case of Balance Sheet, of the state of affairs of the Society as at 31st March 2021; and

(b) In the case of the Income and Expenditure Account, of the Excess of Income over Expenditure for the year ended on that date;

**2. Society's Responsibility for the Financial Statements:**

Society is responsible for the preparation of these Financial Statements that gives a true and fair view of the financial position and financial performance of the Society. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

**3. Auditor's Responsibility:**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosure in the financial statements. The procedures selected depend on our judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we have considered the internal control relevant to the Society's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting principles used and reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**4. Report on other Legal and Regulatory requirements**

(a) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit.

(b) In our opinion, proper books of accounts as required by law have been kept by the company so far as appears from our examination of those books.

(c) The Balance Sheet and the Income & Expenditure Account dealt with by this report are in agreement with the books of accounts.

for MSSV & Co.,  
Chartered Accountants  
FRN: 001987S

Ravi Prasad  
Partner  
Membership No. 203414  
UDIN: 20203414AAAAET9130

Place: Bangalore  
Date:

# ABRIDGED FINANCIALS - BALANCE SHEET

Particulars	Note No.	As at 31st March, 2021	As at 31st March, 2020												
		In Rupees	In Rupees												
<b>SOURCE OF FUNDS</b>															
Corpus - Award	1	7,36,970	7,36,970												
General Fund	2	1,20,91,741	1,12,56,599												
Entrepreneur Development Fund [EDF]	3	12,72,645	12,07,052												
Staff Welfare Fund [SWF]	4	6,73,323	6,73,176												
<b>Total</b>		<b>1,47,74,679</b>	<b>1,38,73,797</b>												
<b>APPLICATION OF FUNDS</b>															
Fixed Assets	5	11,60,086	11,62,714												
Current Assets															
- Advances & Deposits	6	3,01,700	4,25,465												
- Receivables	11	1,79,663	11,71,595												
- Fixed Deposit with Bank	7	1,47,79,072	1,38,76,630												
- Other Current Assets	8	7,28,390	6,30,088												
- Cash & Bank Balances	9	71,54,124	40,93,998												
Total (A)		2,31,42,949	2,01,97,776												
<b>Less: Current Liabilities</b>															
- Sundry Creditors	10	1,75,306	2,36,346												
- Unspent Balances	11	93,53,049	72,50,347												
Total (B)		95,28,355	74,86,693												
Net Current Assets C = (A-B)		1,36,14,594	1,27,11,083												
<b>Total</b>		<b>1,47,74,679</b>	<b>1,38,73,797</b>												
<p><i>Refer our Report of Even Date</i>  <b>For MSSV &amp; Co</b>  <b>Chartered Accountants</b>  <b>FRN 001987S</b></p> <p style="text-align: center;"><b>For Technology Informatics Design Endeavour</b></p> <table style="width: 100%; border: none;"> <tr> <td style="width: 25%;"><b>Ravi Prasad</b></td> <td style="width: 25%;"><b>Hari Natarajan</b></td> <td style="width: 25%;"><b>A.N.Jayachandra</b></td> <td style="width: 25%;"><b>Sumathy Krishnan</b></td> </tr> <tr> <td><b>Partner</b></td> <td><b>Chairman</b></td> <td><b>Secretary</b></td> <td><b>Executive Director</b></td> </tr> <tr> <td><b>M No.203414</b></td> <td></td> <td></td> <td></td> </tr> </table> <p><b>Place: Bangalore</b>                      <b>Place: Bangalore</b>  <b>Date:</b>                                      <b>Date:</b></p>				<b>Ravi Prasad</b>	<b>Hari Natarajan</b>	<b>A.N.Jayachandra</b>	<b>Sumathy Krishnan</b>	<b>Partner</b>	<b>Chairman</b>	<b>Secretary</b>	<b>Executive Director</b>	<b>M No.203414</b>			
<b>Ravi Prasad</b>	<b>Hari Natarajan</b>	<b>A.N.Jayachandra</b>	<b>Sumathy Krishnan</b>												
<b>Partner</b>	<b>Chairman</b>	<b>Secretary</b>	<b>Executive Director</b>												
<b>M No.203414</b>															



# ABRIDGED FINANCIALS - INCOME & EXPENDITURE

32

Particulars	Schedule No.	For the year ended 31st March, 2021	For the year ended 31st March, 2020
		In Rupees	In Rupees
<b>INCOME</b>			
<i>(A) Project grants</i>	11	2,87,91,060	2,47,12,128
<b>Add:</b> Interest earned on project grants	11	2,27,623	3,50,638
Unspent balance b/f from previous year	11	60,66,802	1,44,24,338
<b>Less:</b> Unspent Balance at the end of the year	11	88,48,337	60,66,802
		2,62,37,148	3,34,20,302
<i>(B) Donations received</i>	11	7,31,936	1,28,263
<b>Add:</b> Unspent balance b/f from previous year	11	11,950	12,769
<b>Less:</b> unspent balance at the end of the year	11	3,25,049	11,950
		4,18,837	1,29,082
<i>(C) Other income</i>			
- Overhead recovery	11	13,97,449	27,40,135
- Usage of TIDE facilities	11	3,11,138	6,31,640
- Interest received		4,91,095	4,98,565
- Miscellaneous income		-	1,592
- Admin cost of sarala stoves		2,800	
<i>(D) Service income</i>		7,02,900	50,000
<b>Total Income (A)</b>		<b>2,95,61,367</b>	<b>3,74,71,316</b>
<b>EXPENDITURE</b>			
<i>(A) Project expenses during the year</i>	11	2,62,37,148	3,34,20,301
<i>(B) Donation related expenses</i>	11	4,18,837	1,29,082
<i>(C) Administration expenses</i>			
- Secretariat expenditure	12	14,30,365	9,21,515
- Depreciation	5	93,723	85,017
<i>(C) Expenses Against Service Income</i>		6,01,917	-
<b>Total Expenditure (B)</b>		<b>2,87,81,990</b>	<b>3,45,55,915</b>
<b>Excess of income over expenditure for the year carried to Balance sheet</b>	<b>C = (A-B)</b>	<b>7,79,377</b>	<b>29,15,401</b>

Refer our Report of Even Date

For MSSV & Co

Chartered Accountants

FRN 001987S

For Technology Informatics Design Endeavour

Ravi Prasad

Partner

M No.203414

Hari Natarajan

Chairman

A.N.Jayachandra

Secretary

Sumathy Krishnan

Executive Director

Place: Bangalore

Date:

Place: Bangalore

Date:

## ABRIDGED FINANCIALS - RECEIPTS & PAYMENTS

Reciepts	For the year ended 31st March 2021 In Rupees	Payments	For the year ended 31st March 2021 In Rupees
<b>Opening Balance</b>			
- Cash in Hand	8,558		
- Cash at Bank	40,85,440		
<b>Project Receipts</b>	2,96,39,463	<b>Project Expenditure</b>	2,32,42,738
Overhead Recovery / Reciept - per contra	8,95,608	Secretariat Expenditure	11,00,850
Usage Facilities Recovery / Receipt - per contra	1,92,956	Travel / Project Advance	58,10,976
Service Income	5,49,895	Inter office Accounts	18,499
<b>Interest Received</b>	6,42,476	<b>Deposits</b>	1,75,20,000
<b>Recoveries</b>			
Travel / Project Advance Recovery	22,00,431	Salary Deductions – Remittance	12,32,351
Salary deductions – Recovery	11,39,988	Tax deducted at source	5,56,004
TDS Recovery (Consultants / Contractors)	3,75,319		
		Fixed Assets	21,594
Fixed Deposit withdrawal + Interest receivables	1,68,90,879		
Other Misc Income	4,364		
Entrepreneur Development Fund (Receipts)	64,809	Entrepreneur Development Fund	54
Staff Welfare Fund (Receipts)	89,988	Staff Welfare Fund (Payments)	1,22,985
		Closing Balance	
		- Cash in Hand	4,317
		- Cash at Bank	71,49,807
<b>Total</b>	<b>5,67,80,175</b>	<b>Total</b>	<b>5,67,80,175</b>

# SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNT

---

## A. ORGANISATION:

Technology Informatics Design Endeavour (TIDE) is a registered non-for-profit society set up in 1993 and registered under the Karnataka Societies Registration Act 1960. TIDE is also registered as Charitable Trust under Income Tax Act.

The main objects inter alia are to match the technology needs of needy communities, assess them for their suitability in the environment for which they are intended, engage in participatory technology adaptation and demonstrate and disseminate the results of technology identification & adaptation. TIDE has a technology co-operation agreement with the Centre for Sustainable Technologies, Indian Institute of Science.

TIDE is an organization devoted to promoting sustainable development through technological interventions, to identify suitable technological interventions, effect improvements needed for field deployment and undertake various measures to promote the spread of these technologies.

## B. GOVERNANCE:

The Committee of Management has the overall responsibility for the general control, administration and management of the activities of the society. The responsibility is joint and several. The internal control system in operation provides reasonable assurance against errors and frauds. All significant deviations are subject to specific approval of the Council of Management.

## C. SIGNIFICANT ACCOUNTING POLICIES / PRACTICES:

**1. Basis of Preparation:** The Financial statements have been prepared on historical cost convention and on accrual basis, unless otherwise stated.

### 2. Accounting for Grants:

(a) (i) Grants from government and other institutions are recognized in the accounts on receipt, except to the extent stand in (iii) hereunder.

(ii) Donation / unrestricted grant for specific activity received in foreign currency and considered under FCRA account and also amount released by a few sponsors as fees for specific programmes/project activity are deemed as (tied up / restricted) grant and accounted accordingly.

(iii) Grants received for sponsored projects / programmes and the expenditure there on are treated in the accounts separately and the unspent balance as at the end of the year is shown as liability in the Balance Sheet. Excess of expenditure over grant received in specific/joint projects/programmes is shown as receivables, to the extent recoverable and the balance is treated as expenditure of TIDE, on approval by Council of Management.

(b) Surplus if any that may be generated or deficit that may be incurred upon the implementation of the project/ programme/activity taken on lump sum basis is recognized as income or expenditure of TIDE on completion of the project/assignment.

(c) In-kind contribution made by beneficiaries or users of projects or NGO's etc., and assets transferred from closed projects are treated as contributions and are recorded / recognised suitably in the books of account at Re.1/- against each and disclosed in the fixed assets schedule accordingly.

### 3. Fixed Assets & Depreciation

a) i) Fixed Assets are stated at cost less depreciation [except for Fixed Assets accounted for as per 3(b)(i)]. Depreciation is calculated on written down value basis at the rates and method prescribed under Income-tax Act.

ii) Assets costing less than Rs.5,000/- are depreciated fully after retaining Re1/- in the books of account.

iii) Assets disclosed under Fixed Assets schedule, are acquired out of General Fund of TIDE. The same are classified as Secretariat Asset and assets at WTP – Aralaguppe, Tiptur, based on its usage.

ib) i) Assets procured under specific project / programmes are expensed off under respective projects. On completion of project / programme these assets are transferred to TIDE books of account as stated 2 (c) above.

ii) Assets / infrastructure facilities constructed / installed/ setup at Women Technology Park acquired out of grants are disclosed by way note on accounts. These assets are retained by TIDE, even after completion of the project. The details of such assets, as compiled by management are disclosed in a statement annexed Annual Financial Statements.

c) Grants / donations received in kind / assets given free of cost are recorded at Re.1/- in the books of account.

### 4. Staff Benefits

(a) Liability towards terminal benefit viz gratuity for employees is met through a master policy named " New Group Gratuity Cash Accumulation (NGGCA) from LIC of India covering employees who rendered more than 2 (two) years of continuous service at 15 days salary for each year of service. Annual contribution to the policy are made based on actuarial valuation provided by LIC of India.

(b) Contribution to provident fund as per Employees Provident Fund and Miscellaneous Provisions Act is expensed off in the project / secretariat under manpower expenditure.



# SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNT

## 5. Revenue Recognition and expenditure.

- (a) Recovery towards TIDE overheads (institutional overhead) and towards use of infrastructure facilities of TIDE in projects, accounted as per terms of the grant/proposal is treated as income of TIDE and taken to Income and Expenditure account (shown as Overhead Recovery and Usage of TIDE facilities respectively).
- (b) Interest on deposit kept with banks for specific purpose and/or out of unspent balance in specific grant (pending utilisation) are not taken to Income and Expenditure Account but taken as part of respective grant, in terms of sanction. Interest received on SB account / deposit kept under FCRA have been allocated to concerned projects on prorata basis, based on grant received/unspent balance in grant at the time of receipt/credit of interest.
- (c) Contribution, if any to be made by TIDE in respect of joint projects/programmes is treated as expenditure of TIDE in the year of payment/ adjustment of contribution.
- (d) Stock of materials / equipments held at project site as also stock of publications are not valued and reckoned in the account.

**6. Awards:** Award amounts are recognized on receipt as Corpus Funds.

## D. NOTES ON ACCOUNTS

### 1. Corpus Funds.

- a) The balance of Rs.7,36,970/- as on 31.03.2021 represents;
- i) Rs.2,36,970/- from Ashoka Citizen Base Initiative as one of the recipients of Ashoka's Citizen Base Investment, 2003 under its CBI 2003 programme.
- ii) Rs.2,00,000/- (Rs.1,00,000/- each., received in the name of the Secretary, TIDE), as
- "Karnataka State Environment Award: 2011-12" from Government of Karnataka in recognition of services rendered in environment protection/conservation.
- "National award for Women development through Application of Science & Technology for the year 2011" from Government of India in recognition of outstanding contribution in addressing energy and related issues in rural areas.
- iii) Rs.3,00,000/- India NGO Award received during the year 2015-16.
- b) The specific usage of the above Corpus Fund amounting Rs. 7,36,970/- will be as decided by the COM, from time to time.

### 2. Entrepreneur Development Fund.

- a) (i) TIDE on 01.03.2005 entered into agreement with Indo Canada Environment Facility (ICEF) to establish 'Entrepreneur Development Fund (EDF) for further promotion of energy efficient biomass technologies with contribution initially from the unspent balance of ICEF project and latter from other funding agencies. The MOU was for a period of 5 years. TIDE has agreed to manage the Revolving fund and use to support to the entrepreneur at times of critical need.
- (ii) As ICEF has been closed down on 31.3.2008 without successor agency, COM continues to manage EDF and it continues to function (beyond ICEF project) as repository of funds to support entrepreneurship efforts of TIDE.
- b) The balance in EDF account include recovery / receipts approved to be credited by the Secretary (and ratified by COM), from time to time as also bank interest.
- c) Realisation on disposal of certain unusable assets / equipment procured under the ICEF projects is credited to EDF A/c.
- d) The funds of EDF are held in separate bank deposit and savings account as under;

	Amount ( in Rs.)
Fixed deposit	10,00,000.00
Savings bank A/c	2,57,818.36
Interest accrued on F.D	4,691.00
TDS on Interest	10,133.00
<b>Total</b>	<b>12,72,642.36</b>

### 3. Staff Welfare Fund.

The funds of SWF are held in separate bank deposit and savings account. Interest on bank account / deposit and on loan advanced to staff out of the balance with the Staff Welfare Fund (SWF) have been treated as income of TIDE as on 2013-14 pending transfer of amount from SWF to TIDE and from 2014-15 onwards interest earned on bank account / deposit and on loan advanced to staff has been retained in SWF for utilisation of SWF expenses. The interest earned during the year is Rs.47,132/- (on bank account / deposit Rs.45,132/- and interest on SWF loan Rs.2,000/-). (Previous year Rs.53,178/-).

i. Staff Loans (paid out of SWF) of Rs. 54,200/- (PY 24,200/-) outstanding as on 31.03.2020 is shown under Other Current Assets.

# SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNT

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## 4. Sponsored Programmes.

a) Disclosures in respect of projects / programmes are made in Schedule 11, giving summary of transactions during the year relating to sponsored projects / programmes.

## 5. Fixed Assets.

- a) i) In terms of Accounting policy 2 (c) all the assets received in kind or free of charge are brought into the books of account at Re.1/-.  
 ii) The assets received free of charge from Hewlett- Packard International Sarl, Meyrin under Programme HP Life 2010 during 2010-11 are brought into the books of account at Re.1/- in terms of changed accounting policy during the financial year 2018-19.

## 6. Project Accounts/Expense

(a) (i) Recovery towards use of infrastructure facilities in specific project / programme made based on the nature/intensity of use (as ascertained by Project Investigator and approved by the Secretary) at a predetermined rate fixed by the Secretary and approved / ratified by the Committee of Management, from time to time.

(ii) In respect of projects where overrun in expenditure is anticipated, in view of uncertainty, recovery towards TIDE overheads and towards use of infrastructure facilities of TIDE in projects are recognized and accounted as income only on completion of projects and to the extent recoverable.

(b) The exact usage of office expenses like telephone, stationery and xerox charges for the various projects/programmes undertaken by TIDE cannot be ascertained. Hence, the overall expenditure on these heads is debited to various projects/programmes on an estimated overall usage (on bill to bill basis) as determined by and at the discretion of executive Director (ED)/Chief Operating Officer (COO) in consultation with the Secretary.

## 7. General

i. Transaction shown in Receipts and Payments Accounts include entries/ adjustments made for recovery towards TIDE overhead and usage of TIDE facilities [as per Accounting policy 5(a)] and interest accrued on bank deposits.

ii. In the year 2017-18, an amount of Rs.5,00,000/- has been added to fixed assets under the head 'Building', which was wrongly classified as a revenue expenditure (project expense) during the Financial year 2016-17. The rectification has been given effect to by increasing the general fund of TIDE.

1. During the Year 2018-19, a Bakery Unit measuring 23 X 26 Feet has been constructed and equipped for production with ovens and accessories, by incurring an amount Rs.3,79,274/- (Rupees three lakh seventy nine thousand two seventy four only) from the Grant provided by Society Generale Global Solution Centre Pvt. Ltd., for support to Incubation Centre for Technology based Rural Women's Enterprises under Gender & Livelihood Program Partnership plan Year 2

1. During the Year 2019-20, WTP was enhanced as a production unit through Working shed measuring 60 X 38 Feet along with equipment's for production, QA and packaging, ensuring food certification guidelines, by incurring an amount of Rs. 9,16,743/- (Rupees nine lakh sixteen thousand seven hundred forty three only) from the Grant provided by Society Generale Global Solution Centre Pvt.Ltd., for support to Incubation Centre for Technology based Rural Women's Enterprises for Gender & Livelihood under Program Partnership Plan year 1 and 3 partly

Refer to our Report of Even Date

For MSSV & Co,  
Chartered Accountants,  
FRN 001987S

Ravi Prasad  
Partner  
M. No 203414

Hari Natarajan  
Chairman

A. N. Jayachandra  
Secretary

Sumathy Krishnan  
Executive Director

Place: Bangalore  
Date:



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