



**INDEPENDENT AUDITOR'S REPORT**

To,  
The Members,  
**Technology Informatics Design Endeavour,**  
Bangalore

**1. Opinion**

We have audited the accompanying Financial Statements of **M/s. Technology Informatics Design Endeavour**, which comprise the Balance Sheet as at 31<sup>st</sup> March, 2023 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 31<sup>st</sup> March 2023; and
- (b) In the case of the Income and Expenditure Account, of the Excess of Expenditure over Income for the year ended on that date;

**2. Societies 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: 23203414BGWDFY3801



Place: Bangalore

Date: September 2, 2023

**TECHNOLOGY INFORMATICS DESIGN ENDEAVOUR**  
FF1, Sapthagiri Apartments, No.30, 10th Cross, 15th Main Road,  
RMV Extension, Sadashivanagar, Bengaluru - 560080

**Balance Sheet as at 31st March 2023**


Particulars	Note No.	As at 31st March, 2023	As at 31st March, 2022
		In Rupees	In Rupees
<b>SOURCE OF FUNDS</b>			
Corpus - Award	1	7,36,970	7,36,970
General Fund	2	1,27,03,507	1,33,82,981
Entrepreneur Development Fund [EDF]	3	10,17,838	9,77,724
Staff Welfare Fund [SWF]	4	6,80,315	6,75,711
<b>Total</b>		<b>1,51,38,630</b>	<b>1,57,73,386</b>
<b>APPLICATION OF FUNDS</b>			
Fixed Assets	5	11,29,546	10,76,245
Current Assets			
- Advances & Deposits	6	4,82,700	5,01,700
- Receivables	12	80,301	5,62,931
- Fixed Deposit with Bank	7	1,29,50,000	1,10,23,385
- Other Current Assets	8	3,58,750	19,58,244
- Cash & Bank Balances	9	54,18,124	46,75,605
Total (A)		1,92,89,875	1,87,21,865
<b>Less: Current Liabilities</b>			
- Sundry Creditors	10	3,50,810	1,37,466
- Unspent Balances	11	49,29,981	38,87,258
Total (B)		52,80,791	40,24,724
Net Current Assets C = (A-B)		1,40,09,084	1,46,97,141
<b>Total</b>		<b>1,51,38,630</b>	<b>1,57,73,386</b>

Refer our Report of Even Date

For MSSV & Co.,

Chartered Accountants

FRN: 001987S


  
**Ravi Prasad**  
Partner

M No.203414

For Technology Informatics Design Endeavour

  
**A.N. Jayachandra**  
Chairman

  
**A.N. Jayachandra**  
Secretary

  
**Gautam Lahiri**  
Executive Director

Place: Bangalore

Date: September 2, 2023

Place: Bangalore

Date: September 2, 2023

# TECHNOLOGY INFORMATICS DESIGN ENDEAVOUR

\*FF1, Sapthagiri Apartments, No.30, 10th Cross, 15th Main Road,  
RMV Extension, Sadashivanagar, Bengaluru - 560080

## Income and Expenditure account for the year ending 31st March 2023

Particulars	Schedule No.	For the year ended 31st March, 2023	For the year ended 31st March, 2022
		In Rupees	In Rupees
<b>INCOME</b>			
(A) Project grants	11	3,80,33,110	2,89,25,927
Add: Interest earned on project grants	11	1,10,371	2,37,555
Unspent balance b/f from previous year	11	32,51,946	88,48,338
Less: Unspent Balance at the end of the year	11	48,08,393	32,51,946
		3,65,87,034	3,47,59,874
(B) Donations received	11	1,43,715	1,67,084
Add: Unspent balance b/f from previous year	11	72,381	3,25,049
Less: unspent balance at the end of the year	11	41,287	72,381
		1,74,809	4,19,752
(C) Other income			
- Overhead recovery	11	23,40,818	11,30,151
- Usage of TIDE facilities	11	52,654	1,45,633
- Interest received		5,29,759	5,32,971
- Miscellaneous income		11,148	150
- Admin cost of sarala stoves		3,050	2,400
- Other Admin cost recovered		6,250	60,850
(D) Service income incidental to objects	11a	4,74,861	26,58,971
<b>Total Income (A)</b>		<b>4,01,80,383</b>	<b>3,97,10,752</b>
<b>EXPENDITURE</b>			
(A) Project expenses during the year	11	3,65,87,035	3,47,59,972
(B) Donation related expenses	11	1,74,808	4,19,654
(C) Administration expenses			
- Secretariat expenditure	12	31,17,117	19,13,987
- Depreciation	5	1,24,416	91,493
(D) Expenses against Service Income	11a	4,70,091	12,33,005
(E) Claims from DST not receivable		4,42,506	-
<b>Total Expenditure (B)</b>		<b>4,09,15,973</b>	<b>3,84,18,111</b>
<b>Excess of expenditure over income for the year carried to Balance sheet</b>	<b>C = (A-B)</b>	<b>(7,35,590)</b>	<b>12,92,641</b>

Refer our Report of Even Date

For MSSV & Co.,

Chartered Accountants

FRN: 0019878

For Technology Informatics Design Endeavour

Ravi Prasad

Partner

M No.203414

Chairman

A.N.Jayachandra

Secretary

Gautam Lahiri

Executive Director

Place: Bangalore

Date: September 2, 2023

Place: Bangalore

Date: September 2, 2023

**TECHNOLOGY INFORMATICS DESIGN ENDEAVOUR**  
FF1, Saphagiri Apartments, No.30, 10th Cross, 15th Main Road,  
RMV Extension, Sadashivanagar, Bengaluru - 560080

**RECEIPTS AND PAYMENTS ACCOUNT**

Particulars	Sch. No.	For the year ended 31st March, 2023	
		In Rupees	In Rupees
<b>RECEIPTS</b>			
<b>Opening Balance</b>			
- Cash on Hand	9	2,104	
- Cash at Bank	9	46,73,500	46,75,604
<b>Project Receipts</b>			
- Grant - Specific Projects / Programmes	11	3,79,45,670	
- Donations	11	2,25,715	3,81,71,385
<b>Overhead Recovery / Receipt - Per Contra</b>		15,05,080	15,05,080
<b>Usage of Facilities Recovery / Receipt - Per Contra</b>		-	-
<b>Interest Received</b>			
- Interest on I.T refund		16,115	
- Interest on Staff Loan		8,500	
- FD interest		5,72,869	
- SB interest		89,761	6,87,245
<b>Recoveries</b>			
<b>Travel / Project Advance Recovery</b>			
- Staff/ Entrepreneurs and others		22,08,251	22,08,251
<b>Salary Deductions - Recovery</b>			
- Professional Tax		87,000	
- Provident Fund		15,79,905	
- SWF Loan		1,41,700	
- Gratuity		2,96,594	21,05,199
<b>Other Recoveries</b>			
- TDS Recovery (Consultants/Contractors)		7,12,926	
- GST		1,27,864	8,40,790
<b>Other Receipts / Refunds</b>			
- Interest Receivable on F.D (Receipt)		28,474	
- TDS refunds		3,00,324	
- Receipt of Outstanding		2,362	
- Refund of Rent Advance		1,50,000	
- Refund of Staff Loan		1,82,700	
- Other receipts		2,016	6,65,876
- <b>Fixed Deposit - Withdrawal</b>			
- NON-FCRA		68,23,385	
- FCRA		56,00,000	1,24,23,385
<b>Sundry Debtors</b>			
Received against Invoices		19,88,495	19,88,495
<b>Other Misc Income</b>			
Other miscellaneous income		11,498	11,498
<b>Entrepreneur Development Fund (Receipts)</b>		-	-
<b>Staff Welfare Fund (Receipts)</b>		-	-
<b>Inter office account</b>		-	-
<b>Total</b>		<b>6,52,82,808</b>	<b>6,52,82,808</b>



Particulars	Sch. No.	For the year ended 31st March, 2023	
		In Rupees	In Rupees
<b>PAYMENTS</b>			
<b>Project Expenditure</b>			
- Specific Projects / Programmes	11	3,52,02,011	
- Donation related expenses	11	58,195	3,52,60,206
<b>Secretariat Expenditure</b>	12	31,71,070	31,71,070
<b>Travel / Project Advance</b>			
- Staff		12,51,786	
- Entrepreneurs /Others		24,88,858	37,40,644
<b>Staff Loan</b>		2,77,000	2,77,000
<b>Deposits</b>			
Fixed Deposit			
- NON-FCRA		85,00,000	
- FCRA		56,00,000	
- EDF		2,50,000	1,43,50,000
<b>Salary Deductions - Remittance</b>			
- Professional Tax		83,300	
- Provident Fund		15,13,419	
- SWF Loan		1,70,200	
- Gratuity		2,80,662	20,47,581
- TDS - (Consultants / Contractors)		5,83,829	
- TDS - Grantors / Bank		1,00,052	
- GST		1,11,798	7,95,679
Entrepreneur Development Fund (expenses)		1,217	1,217
Staff Welfare Fund (Payments)		43,573	43,573
Inter office Accounts		-	-
Fixed Assests		1,77,717	1,77,717
<b>Closing Balance</b>			
- Cash on Hand	9	1,933	
- Cash at Bank	9	54,16,188	54,18,121
<b>Total</b>		<b>6,52,82,808</b>	<b>6,52,82,808</b>

Refer our Report of Even Date

For MSSV & Co

Chartered Accountants

FRN 001987S

Ravi Prasad  
Partner  
M No.203414



For Technology Informatics Design Endeavour

*[Signature]*

Chairman

*[Signature]*

A.N.Jayachandra  
Secretary

*[Signature]*

Gautam Lahiri  
Executive Director

Place: Bangalore

Date: 02 Sep 2023

Place: Bangalore

Date: 02 Sep 2023

**TECHNOLOGY INFORMATICS DESIGN ENDEAVOUR**  
FF1, Sapthagiri Apartments, No.30, 10th Cross, 15th Main Road,  
RMV Extension, Sadashivanagar, Bengaluru - 560080

**RECEIPTS AND PAYMENTS ACCOUNT**

Particulars	Sch. No.	TIDE *	FCRA	Project	EDF	SWF	For the year ended 31st March, 2023	
							In Rupees	
<b>RECEIPTS</b>								
<b>Opening Balance</b>								
- Cash on Hand	9	17	1,661	12	-	414	2,104	
- Cash at Bank	9	19,19,978	23,75,157	46,805	1,15,750	2,15,810	46,73,500	46,75,605
<b>Project Receipts</b>								
- Grant - Specific Projects / Programmes	12	92,04,289	2,85,85,133	1,56,248	-	-	3,79,45,670	
- Donations	12	2,16,327	9,388	-	-	-	2,25,715	3,81,71,385
<b>Overhead Recovery / Receipt - Per Contra</b>		15,05,080	-	-	-	-	15,05,080	15,05,080
<b>Usage of Facilities Recovery / Receipt - Per Contra</b>		-	-	-	-	-	-	-
<b>Interest Received</b>								
- Interest on I.T refund		16,115	-	-	-	-	16,115	
- Interest on Staff Loan						8,500	8,500	
- FD interest		4,77,180	31,193	-	33,062	31,434	5,72,869	
- SB interest		7,267	74,322	-	3,647	4,525	89,761	6,87,245
<b>Recoveries</b>								
<b>Travel / Project Advance Recovery</b>								
- Staff/ Entrepreneurs and others		13,01,009	9,07,242	-	-	-	22,08,251	22,08,251
<b>Salary Deductions - Recovery</b>								
- Professional Tax		52,800	34,200	-	-	-	87,000	
- Provident Fund		9,78,987	6,00,918	-	-	-	15,79,905	
- SWF Loan		65,000	76,700	-	-	-	1,41,700	
- Gratuity		1,42,405	1,54,189	-	-	-	2,96,594	21,05,199
<b>Other Recoveries</b>								
- TDS Recovery (Consultants/Contractors)		2,12,819	4,90,760	-	9,347	-	7,12,926	
- GST		96,392	31,472	-	-	-	1,27,864	8,40,790
<b>Other Receipts / Refunds</b>								
- Interest Receivable on F.D (Receipt)		21,418	-	-	4,033	3,023	28,474	
- TDS refunds		2,88,530	11,794	-	-	-	3,00,324	
- Receipt of Outstanding		2,362	-	-	-	-	2,362	
- Refund of Rent Advance					1,50,000	-	1,50,000	
- Refund of Staff Loan						1,82,700	1,82,700	
- Other receipts		2,016					2,016	6,65,876
<b>- Fixed Deposit - Withdrawal</b>								
- NON-FCRA		65,73,385	-	-	2,50,000	-	68,23,385	
- FCRA		-	56,00,000	-	-	-	56,00,000	1,24,23,385
<b>Sundry Debtors</b>								
Received against Invoices		19,88,495					19,88,495	19,88,495
<b>Other Misc Income</b>								
Other miscellaneous income		11,498	-	-	-	-	11,498	11,498
<b>Entrepreneur Development Fund (Receipts)</b>		-	-	-	-	-	-	-
<b>Staff Welfare Fund (Receipts)</b>		-	-	-	-	-	-	-
Inter office account		1,41,300		(1,41,300)			-	-
<b>Total</b>		<b>2,52,24,669</b>	<b>3,89,84,129</b>	<b>61,765</b>	<b>5,65,839</b>	<b>4,46,406</b>	<b>6,52,82,808</b>	<b>6,52,82,809</b>



<b>PAYMENTS</b>								
<b>Project Expenditure</b>								
- Specific Projects / Programmes	12	75,43,783	2,76,58,228	-	-	-	3,52,02,011	
- Donation related expenses	12	58,195	-	-	-	-	58,195	3,52,60,206
<b>Secretariat Expenditure</b>		31,71,070	-	-	-	-	31,71,070	31,71,070
<b>Travel / Project Advance</b>								
- Staff		6,43,936	6,07,850	-	-	-	12,51,786	
- Entrepreneurs / Others		11,74,910	12,13,948	-	1,00,000	-	24,88,858	37,40,644
<b>Staff Loan</b>						2,77,000	2,77,000	2,77,000
<b>Deposits</b>								
Fixed Deposit								
- NON-FCRA		85,00,000	-	-	-	-	85,00,000	
- FCRA		-	56,00,000	-	-	-	56,00,000	
- EDF					2,50,000		2,50,000	1,43,50,000
<b>Salary Deductions - Remittance</b>								
- Professional Tax		49,100	34,200	-	-	-	83,300	
- Provident Fund		9,10,079	6,03,340	-	-	-	15,13,419	
- SWF Loan		52,000	1,18,200	-	-	-	1,70,200	
- Gratuity		1,21,127	1,55,264	4,271	-	-	2,80,662	20,47,581
- TDS - (Consultants / Contractors)		1,98,542	3,85,287	-	-	-	5,83,829	
- TDS - Grantors / Bank		96,004	3,120	-	928	-	1,00,052	
- GST		80,326	31,472				1,11,798	7,95,679
Entrepreneur Development Fund (expenses)		-	-	-	1,217	-	1,217	1,217
Staff Welfare Fund (Payments)		-	-	-	-	43,573	43,573	43,573
Inter office Accounts			-	-	-	-	-	-
Fixed Assests		1,77,717	-	-	-	-	1,77,717	1,77,717
<b>Closing Balance</b>								
- Cash on Hand	9	1,590	5	12	-	326	1,933	
- Cash at Bank	9	24,46,290	25,73,215	57,482	2,13,694	1,25,507	54,16,188	54,18,121
<b>Total</b>		<b>2,52,24,669</b>	<b>3,89,84,129</b>	<b>61,765</b>	<b>5,65,839</b>	<b>4,46,406</b>	<b>6,52,82,808</b>	<b>6,52,82,808</b>

Refer our Report of Even Date

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

Ravi Prasad  
Partner  
M No.203414



For Technology Informatics Design Endeavour

*[Signature]*

Chairman

*[Signature]*

A.N.Jayachandra  
Secretary

*[Signature]*

Gautam Lahiri  
Executive Director

Place: Bangalore  
Date: September 2, 2023

Place: Bangalore  
Date: September 2, 2023

**TECHNOLOGY INFORMATICS DESIGN ENDEAVOUR**  
FF1, Sapthagiri Apartments, No.30, 10th Cross, 15th Main Road,  
RMV Extension, Sadashivanagar, Bengaluru - 560080

**SCHEDULES TO BALANCE SHEET**

**Schedule 1: Corpus Fund**

	Particulars	As at 31st March, 2023	As at 31st March, 2022
		In rupees	In rupees
	Opening Balance	7,36,970	7,36,970
	<b>Total</b>	<b>7,36,970</b>	<b>7,36,970</b>

**Schedule 2: General Fund**

	Particulars	As at 31st March, 2023	As at 31st March, 2022
		In rupees	In rupees
	Opening Balance	1,33,82,981	1,20,91,741
	Add: Excess of Income over expenditure	(7,35,590)	12,92,641
	Add: Donation from Give India	3,760	1,400
	Add: Previous year errors adjusted	52,356	
	Less: Shortage of donation received from Give Foundation for	-	(2,801)
	<b>Total</b>	<b>1,27,03,507</b>	<b>1,33,82,981</b>

**Schedule 3: TIDE Entrepreneur Development Fund**

	Particulars	As at 31st March, 2023	As at 31st March, 2022
		In rupees	In rupees
	Opening Balance	9,77,724	12,72,645
	Add: Contributions during the year	-	10,170
	Interest for the year [net of bank charges, if any]	40,114	55,989
		10,17,838	13,38,804
	Less: Expenses during the year	-	3,61,080
	<b>Total</b>	<b>10,17,838</b>	<b>9,77,724</b>

**Schedule 4: Staff Welfare Fund**

	Particulars	As at 31st March, 2023	As at 31st March, 2022
		In rupees	In rupees
	<b>Opening Balance</b>	<b>6,75,711</b>	<b>6,73,323</b>
	Add: Contributions during the year		
	Interest received		
	- on S.B. Account	4,525	5,155
	- on Fixed Deposit	35,153	33,873
	- on SWF Loans	8,500	4,700
		7,23,889	7,17,051
	Less: Expenses during the year		
	- Staff Welfare Expenses	43,574	41,340
	<b>Total</b>	<b>6,80,315</b>	<b>6,75,711</b>



**TECHNOLOGY INFORMATICS DESIGN ENDEAVOUR**

**FF1, Sapthagiri Apartments, No.30, 10th Cross, 15th Main Road, Sadashivanagar, Bengaluru - 560080**

**Schedule 5: Fixed Assets**

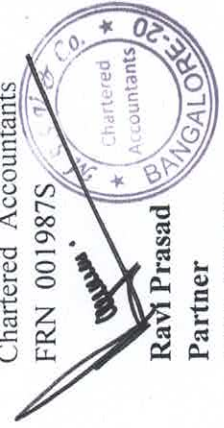
Sl. No.	Particulars	WDV as on 01.04.2022	Additions		Deletions	Adjustment	Total	Rate	Depreciation	WDV as on 31.03.2023
			> 180 Days	< 180 Days						
<b>A</b>	<b>At Secretariat</b>									
	Furniture & Fixtures	86,058	25,213	-	-	-	1,11,271	10%	11,127	1,00,144
	Office Equipment	92,603	30,138	13,605	-	-	1,36,346	15%	19,432	1,16,914
	Computers & Peripherals	14,493	1,08,761	-	-	-	1,23,254	33.33%	41,081	82,173
	Electrical Equipments & Installations	7,273	-	-	-	-	7,273	10%	727	6,546
	<b>Total (A)</b>	<b>2,00,427</b>	<b>1,64,112</b>	<b>13,605</b>	<b>-</b>	<b>-</b>	<b>3,78,144</b>		<b>72,366</b>	<b>3,05,778</b>
<b>B</b>	<b>At WTP - Aralaguppe, Tiptur</b>									
	Land	3,61,767	-	-	-	-	3,61,767	0%	-	3,61,767
	Building	4,88,914	-	-	-	-	4,88,914	10%	48,891	4,40,023
	Borewell	12,908	-	-	-	-	12,908	15%	1,936	10,972
	Electrical Equipments & Installations	12,217	-	-	-	-	12,217	10%	1,222	10,995
	Machineries	7	-	-	-	-	7		-	7
	Computer & Peripherals	1	-	-	-	-	1		-	1
	Bakery Oven	3	-	-	-	-	3		-	3
	Office Equipment	1	-	-	-	-	1		-	1
	<b>Total (B)</b>	<b>8,75,818</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,75,818</b>		<b>52,049</b>	<b>8,23,769</b>
	<b>Total (A+B)</b>	<b>10,76,245</b>	<b>1,64,112</b>	<b>13,605</b>	<b>-</b>	<b>-</b>	<b>12,53,962</b>		<b>1,24,416</b>	<b>11,29,546</b>
	<b>Total FY 2021-22</b>	<b>11,60,086</b>		<b>7,650</b>			<b>11,67,738</b>		<b>91,493</b>	<b>10,76,245</b>

Refer our Report of Even Date

For MSSV & Co

Chartered Accountants

FRN 001987S



**Ravi Prasad**

Partner

M No.203414

For Technology Informatics Design Endeavour

*[Signature]*

*[Signature]*

*[Signature]*

Chairman

**A. N. Jayachandra**

Secretary

**Gautam Lahiri**

Executive Director

Place: Bangalore

Date: 02 September 2023

Place: Bangalore

Date: 02 September 2023

**Schedule 6: Advances & Deposits**

	Particulars	As at 31st March, 2023	As at 31st March, 2022
		In rupees	In rupees
b)	<b>Project Advances - Others</b>		
	<b>TIDE-FCRA</b>		
	- Warehouse Rental Deposit	31,000	-
	<b>TIDE-EDF</b>		
	- Manini Self Help Group	1,00,000	-
c)	<b>Other Advances</b>		
	- Rent Advance - TIDE	3,00,000	3,00,000
	- Gas Connection Deposit - TIDE	1,700	1,700
	- Rent Advance - Chickaballapur office	50,000	50,000
	- Rent Advance - Veershaivananda Ashram, Tiptur (for Manini SHG)	-	1,50,000
	<b>Total</b>	<b>4,82,700</b>	<b>5,01,700</b>

**Schedule 7: Fixed Deposits**

	Particulars	As at 31st March, 2023	As at 31st March, 2022
		In rupees	In rupees
	<b>With Canara Bank</b>		
a)	TIDE	1,16,00,000	96,73,385
b)	SWF	6,50,000	6,50,000
c)	EDF	7,00,000	7,00,000
	<b>Total</b>	<b>1,29,50,000</b>	<b>1,10,23,385</b>

**Schedule 8: Other Current Assets**

	Particulars	As at 31st March, 2023	As at 31st March, 2022
		In rupees	In rupees
a)	<b>Staff Loans</b>		
	- Nishanth K	40,000	5,100
	- Fayaz	-	9,600
	- Shankar M	21,000	-
	- Santhosh Cibi	48,000	-
b)	<b>Other receivables</b>		15,15,798
c)	<b>Balance with Revenue Authorities</b>	2,05,192	3,99,272
d)	<b>Accrued FD Interest</b>		
	- TIDE	26,000	21,418
	- TIDE SWF	3,719	3,023
	- TIDE EDF	4,144	4,033
e)	<b>Door frames of Sarala Stove</b>	10,695	-
	<b>Total</b>	<b>3,58,750</b>	<b>19,58,244</b>



**Schedule 9: Cash & Bank Balances**

	Particulars	As at 31st March, 2023	As at 31st March, 2022
		In rupees	In rupees
a)	Cash on Hand		
	- TIDE	1,593	17
	- TIDE Project Account	12	12
	- TIDE FCRA	5	1,662
	- TIDE SWF	326	414
b)	Cash at Bank		
	- In Current A/C-152(TIDE) With Canara Bank	23,92,080	18,69,624
	- In S B A/C-29641 (TIDE Project Account) with Canara Bank	57,482	46,805
	- In S B A/C-15822 (FCRA Utilization A/c) with Canara Bank	13,48,719	12,98,648
	- In Current A/C- (FCRA-BORDA) with SBI Ilsc Branch	12,23,109	10,75,728
	- In S B A/C-19056 (SWF) with Canara Bank	1,25,507	2,15,810
	- In S B A/C-23121 (TIDE EDF ) with Canara Bank	2,13,694	1,15,750
	- In S B A/C with HDFC Bank	54,210	50,354
	- In S B A/C with SBI, New Delhi A/C NO....67905 (FCRA)	1,387	781
	<b>Total</b>	<b>54,18,124</b>	<b>46,75,605</b>

**Schedule 10: Sundry Creditors**

	Particulars	As at 31st March, 2023	As at 31st March, 2022
		In rupees	In rupees
a)	Audit Fee Payable	50,000	10,000
b)	TDS Recovery / Remittance	1,85,078	62,740
c)	PF Recovery / Remittance	77,094	54,782
d)	PT Recovery / Remittance	4,400	3,000
e)	SWF loan Recovery / Remittance	17,200	1,700
f)	Reimbursement payable to staff	972	972
g)	Gratuity Premium	-	4,272
h)	GST	16,066	
	<b>Total</b>	<b>3,50,810</b>	<b>1,37,466</b>

**Refer our Report of Even Date**

**For MSSV & Co**

Chartered Accountants

FRN 001987S

**Ravi Prasad**  
**Partner**

M No.203414



**For Technology Informatics Design Endeavour**

*[Signature]*

**Chairman**

*[Signature]*

**A. N. Jayachandra**  
**Secretary**

*[Signature]*

**Gautam Lahiri**  
**Executive Director**

Place: Bangalore

Date: 02 September 2023

Place: Bangalore

Date: 02 September 2023

SCHEDULE - II

A - Grants - Specific Projects/ Programmes

Sl. No.	Title of the Project	Grantor / Sponsor	Balance as on 01.04.2022		Receipts during the year				Disbursement during the year				Balance as on 31.03.2023			
			Liability (Unspent) (4)	Receivable (5)	Grant / Fee (6)	Recovery/Receipts (7)	Interest (8)	Total (9) = (6 to 8)	Disbursements (10)	Overheads (11)	TIDE Usage recovery (12)	Refunds / Adjustments (13)	Total (14) = (10 to 13)	Liability (Unspent) (17)	Receivable (18)	
<b>A-Donations</b>																
1	Help improve the health of a rural woman by providing a smokeless fuel-efficient domestic stove (pyro mini)	Give Foundation Inc, USA		151	-	-	-	-	-	-	-	72	79	-	-	
2	Provide a fuel efficient & environment friendly household sarala cooking stoves to 5 needy rural households	Give Foundation, USA		-	-	9,388	-	-	9,388	-	-	-	-	-	-	
3	Provide a fuel efficient & environment friendly household sarala cooking stoves to 5 needy rural households	Give Foundation, India	18,856	-	42,950	-	-	-	53,227	-	-	-	-	8,579	-	
4	Help improve the health of a rural woman by providing a smokeless fuel-efficient domestic stove (pyro mini)	Give Foundation, India	1,012	-	-	-	-	-	-	-	-	1,012	-	-	-	
5	Help rural Women earn income through home based food business	Give Foundation, India	14,594	-	-	-	-	-	-	-	-	14,594	-	-	-	
6	COVID 0-19 (Grocery kit)	Give Foundation, India	831	-	-	-	-	-	-	-	-	831	-	-	-	
7	COVID 0-19 Relief	The Wox Kitty	-	98	-	-	-	-	-	-	-	-	-	-	-	
8	Village Enterprises KIOSK	Give Foundation, India	2,364	-	-	-	-	-	2,364	-	-	-	-	-	-	
9	Village Enterprises KIOSK	Give Foundation, India	34,671	-	-	-	-	-	34,670	-	-	1	-	-	-	
10	Support Safe Menstrual Hygiene of a Child	Give Foundation, India	11,576	-	-	11,576	-	-	347	-	-	-	347	11,228	-	
11	Towards Donation for General purpose	Retail Donations	17,001	-	-	17,001	-	-	10,400	-	-	-	10,400	6,601	-	
12	Towards Donation for General purpose	Mohan Kumar B S	48,000	-	-	48,000	-	-	48,000	-	-	-	48,000	-	-	
13	Towards General Donations	Retail Donations	14,800	-	-	14,800	-	-	-	-	-	-	14,800	-	-	
<b>Total (A) Donations</b>			<b>72,479</b>	<b>98</b>	<b>1,43,715</b>	<b>-</b>	<b>-</b>	<b>1,43,715</b>	<b>1,58,396</b>	<b>-</b>	<b>-</b>	<b>16,412</b>	<b>1,74,808</b>	<b>41,287</b>	<b>-</b>	
<b>B-Specific Projects / Programmes</b>																
1	Empowering Bengali through VR Lite	University of Chicago Trust	2,22,901	-	-	-	-	3,863	2,23,364	3,400	-	-	2,26,764	-	-	
2	Model School Program under JNV Rural School - Extended engagement	Societe Generale Global Solution Centre Pvt. Ltd., Whitefield, Bangalore	-	-	6,27,000	-	-	6,27,000	5,56,000	71,000	-	-	6,27,000	-	-	
3	Model School Program under 10 school	Societe Generale Global Solution Centre Pvt. Ltd., Whitefield, Bangalore	-	-	83,58,000	-	51,907	84,09,907	75,09,907	9,00,000	-	-	84,09,907	-	-	
4	Model School Program, Plantation drive in 4 model schools	Societe Generale Global Solution Centre Pvt. Ltd., Whitefield, Bangalore	-	-	3,43,000	-	860	3,43,860	3,13,860	30,000	-	-	3,43,860	-	-	
5	Livelihood creation pert Urban Areas	Societe Generale Global Solution Centre Pvt. Ltd., Whitefield, Bangalore	-	-	13,22,772	-	2,836	13,25,608	12,05,608	1,20,000	-	-	13,25,608	-	-	
6	Strengthening of Rural Micro and Nano Enterprises Through Capacity Building at Ecosystem Level	ALSTOM Corporate Foundation, France	5,26,860	-	9,88,904	-	12,657	10,01,361	14,23,947	97,200	-	7,274	15,28,421	-	-	
7	Facilitating Rural Women Entrepreneurs	Give Foundation	16	-	-	-	-	-	-	-	-	16	-	-	-	
8	Integrated Water Management Program in urban areas as a core task of municipal services	Bremen Overseas Research and Development Association	10,75,727	-	1,18,24,484	-	-	1,18,24,484	1,17,58,219	-	-	-	1,17,58,219	11,41,992	-	
9	Transforming Midday Meal Kitchen into sustainable Kitchens and ensuring the nutritional security in a Government schools of Chikballapur City of Karnataka	Kliber Lubrication India Pvt. Ltd.	4,96,200	-	-	-	10,113	10,113	4,56,313	50,000	-	-	5,06,313	-	-	
10	Improve the lives of rural communities through access to improved cookstoves under project Sathya	Carbon Impact Capital Private Limited	-	-	10,00,000	-	1,387	10,01,387	7,03,366	86,725	-	-	7,90,091	2,11,296	-	
11	Augmenting rural livelihoods through skilling and placement services	GSRD Foundation	-	-	23,44,049	-	21,891	23,65,940	14,05,291	1,40,505	-	-	15,45,796	8,20,145	-	
12	Income security / augmentation and alternate livelihoods through Aroha leaf death products phase -3	Sudha Kidan on behalf of Social Venture Partners	-	-	2,50,000	-	-	2,50,000	-	-	-	-	-	2,50,000	-	
13	Income security / augmentation and alternate livelihoods through Aroha leaf death products	Henry Lamotte Food Company	-	-	15,26,924	-	-	15,26,924	15,26,924	-	-	-	15,26,924	-	-	
14	Income security / augmentation and alternate livelihoods through Aroha leaf death products	SVP Philanthropy Foundation	14,79,473	-	15,00,000	-	-	15,02,836	5,87,410	58,741	7,581	-	14,79,473	-	-	
15	HCL Harni School Programme	HCL Foundation	-	-	-	-	2,836	2,836	21,84,650	2,73,350	-	-	6,46,151	8,56,685	-	
16	Towards installation of 1000 improved Cook Stoves in forest fringe regions of Sahyamanagalam	H T Paracki Foundation	-	-	24,58,000	-	-	24,58,000	21,84,650	2,73,350	-	-	24,58,000	-	-	
17	To support 10 Women food entrepreneurs and one women digital entrepreneur	Inner Wheel Club of Bangalore Junction	-	-	82,000	-	-	82,000	81,824	-	176	-	82,000	-	-	
18	Transforming Midday Meal Kitchens in Rural schools into sustainable Kitchens in Government schools in Karnataka	Kliber Lubrication India Pvt. Ltd.	-	-	5,00,000	-	-	5,00,000	2,00,358	50,000	-	-	2,50,358	2,49,642	-	
19	Towards Post Training & Kiosk Support for 20 Trained Entrepreneurs	Microland Foundation	-	-	15,58,419	-	-	15,58,419	5,51,144	1,74,675	44,897	-	7,70,716	7,87,703	-	
20	Towards Development of Green Neighbourhood in Chikballapur	Polaris India Private Limited	-	-	5,84,100	-	-	5,84,100	5,31,000	53,100	-	-	5,84,100	-	-	
21	Towards Sustainable Midday Meal Kitchens in Government Schools in Chikballapur	Polaris India Private Limited	-	-	4,56,170	-	-	4,56,170	4,14,700	41,470	-	-	4,56,170	-	-	
22	To support rural households in Sathyamangala Region with clean cooking stoves	Spark Capital Advisors India Private Limited	-	-	5,00,000	-	2,021.00	5,02,021	5,02,021	-	-	-	5,02,021	-	-	
23	Income security / augmentation and alternate livelihoods through Aroha leaf death products Phase -3	SVP Philanthropy Foundation	-	-	7,50,000	-	-	7,50,000	1,68,830	21,007	-	-	1,89,837	5,60,163	-	



**TECHNOLOGY INFORMATICS DESIGN ENDEAVOUR, BANGALORE****Service contract and expenses, incidental to the objects, for the year ended 31st March 2023****Schedule 11a**

	<b>Income accounted</b>	<b>Expenses booked</b>
<b>Sustaintec Service Contract</b>	3,02,029	27,810
<b>Sustaintec Tomoto Cluster</b>	-	2,29,895
<b>WWF Service Contract</b>	1,70,000	2,12,386
<b>United Way Mumbai</b>	2,832	
<b>TOTAL</b>	<b>4,74,861</b>	<b>4,70,091</b>



**TECHNOLOGY INFORMATICS DESIGN ENDEAVOUR**

FF1, Sapthagiri Apartments, No.30, 10th Cross, 15th Main Road,  
RMV Extension, Sadashivanagar, Bengaluru - 560080

**Schedule 12: Secretarial Expenditure**

Particulars	As at 31st March, 2023	As at 31st March, 2022
	In rupees	In rupees
Annual Report printing charges	7,823	36,490
Auditor's Remuneration	50,000	10,000
Bank Charges	4,703	3,034
Electricity Charges	10,202	13,056
Statutory Filing Fees	49,630	41,853
Internet and Website Maintenance Charges	40,951	34,392
Office Maintenance	78,319	87,812
Postage & Telephone (Communication)	13,594	15,653
Printing, Stationery, Xerox	31,562	24,208
Rates & Taxes	21,544	2,780
Rent Paid	8,70,186	5,05,000
Repairs & Maintenance	66,233	89,222
Salary Paid/ Manpower	10,91,011	6,56,627
Staff Capacity Building	3,41,893	1,381
Gratuity Premium - Employees	39,312	51,928
Group Medical / Accident Insurance	1,19,296	2,28,438
Staff Welfare Expenses	30,680	42,702
Insurance on assets	23,227	12,498
Travelling & Conveyance	87,202	27,760
Miscellaneous Expenses	1,21,405	16,409
Software Upgradation	5,600	-
Tally ERP-9 Renewal Charges	12,744	12,744
<b>Total</b>	<b>31,17,117</b>	<b>19,13,987</b>

Refer our Report of Even Date

For MSSV & Co.,

Chartered Accountants

FRN: 001987S



Ravi Prasad

Partner

M No.203414

For Technology Informatics Design Endeavour

Chairman

A.N. Jayachandra

Secretary

Gautam Lahiri

Executive Director

Place: Bangalore

Date: September 2, 2023

Place: Bangalore

Date: September 2, 2023

## Technology Informatics Design Endeavour, Bangalore

### Significant Accounting Policies and Notes on Accounts for the year ended 31<sup>st</sup> March 2023

#### 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 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. **Property Plant and Equipment & 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.

iv) 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.

#### **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 31.03.2023 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) 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 31.03.2008 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	7,00,000.00
Savings bank A/c	2,13,694.00
Interest accrued on F.D	4,144.00
Advance paid to Manini SH Group	<u>1,00,000.00</u>
	<u>10,17,838.00</u>

### 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.48,178 /- (on bank account / deposit Rs.39,678 /- and interest on SWF loan Rs.8,500/-). (Previous year Rs.43,728/-).

- i. Staff Loans (paid out of SWF) of Rs. 1,09,000/- (PY 14,700/-) outstanding as on 31.03.2023 is shown under Other Current Assets.

### 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 communications and Printing & stationery 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.

Refer to our Report of Even Date

For MSSV & Co,  
Chartered Accountants,  
FRN 001987S

  
**Ravi Prasad**  
Partner  
M. No 203414





**Chairman**



**A. N. Jayachandra**  
Secretary



**Gautam Lahiri**  
Executive Director

Place: Bangalore  
Date: September 2, 2023

Place: Bangalore  
Date: September 2, 2023