



**Statement of Expenditure & Autonomous College Fund
For the Year 2018-19**

Sl. No	ITEM	DETAILS	COMPANY	BILL No	DATE	AMOUNT (Rs)
1	Up-gradation of syllabus on regular basis making it skill oriented with quantifiable outcomes :	NILL	**	**	**	**
2	Orientation and Retraining of teachers:	NILL	**	**	**	**
3	Re-designing courses and Development of teaching/learning material:	NILL	**	**	**	**
4	Seminars/Workshops: Conducted may also be submitted:	NILL	**	**	**	**
5	Examination Reforms:	NILL	**	**	**	**
6	Furniture for office, classrooms, Library & Laboratories	1. Dual Desk	Pooja Furniture	7	25-01-2019	1,08720
		2. Office Tables	Pooja Furniture	39	27-03-2019	4900
7	Renovation & Repairs	1. Renovation and Repair of Drinking water Platform	M.RAJU (Contractor)	116	26-12-2018	92,000
		2. Renovation and Repair of Drinking water Platform (Tiles work)	M.RAJU (Contractor)	117	28-12-2018	86,000
		3. Renovation and Repair of water Pipe line work	M.RAJU (Contractor)	118	02-01-2019	75,000
		4. Renovation and Repair of Sanitary repair works.	M.RAJU (Contractor)	120	18-01-2019	7600
		5. Renovation and Repair of Sanitary repair works	M.RAJU (Contractor)	123	21-01-2019	7400
		6. Renovation and Repair of wood work	M.RAJU (Contractor)	124	21-01-2019	8300

30 MAR 2019




J. V. S. Krishna

PRINCIPAL
Dr. V.S. Krishna Govt. Degree College (A)
VISAKHAPATNAM

12

		7. Renovation and Repair of college First floor Toilets	S.S.COASTAL MARKETING	139	21-01-2019	91,000
		8. Renovation of college Toilets outside drainage line	S.S.COASTAL MARKETING	141	23-01-2019	50,000
		9. Renovation and Repair of college First floor Toilets	S.S.COASTAL MARKETING	144	25-01-2019	89,000
		10. Renovation and Repair of Fabrication work	M.RAJU (Contractor)	129	08-03-2019	70,000
8	Extension activities	NILL	**	**	**	**
9	Office Equipment	1. Cannon copier Model image Runner 2204n	SOUTHERN HI-TECH COMPUTERS	1194	03-01-2019	1,17,000
		2. Equipment	SREE SAI ENTERPRISES	2018/ GST/ 190	15-02-2019	2,38,948
		3. Equipment	LATHA SCIENTIFIC ENTERPRISES	297/ 2018-2019	15-03-2019	1,53,822
		4. Mouse (USB)	Sri Cell point & Electronics	2602	27-03-2019	350
10	Guest/Visiting Faculty	NILL	**	**	**	**
11	Capacity building for teacher	NILL	**	**	**	**
12	Development of Area Study Programme	NILL	**	**	**	**
13	Library-Equipment, Books & Journals	NILL	**	**	**	**
TOTAL (Rupees Twelve Lakhs Forty only)					12,00,040	


Signature of the Principal (With Seal)
PRINCIPAL
 Dr V.S. Krishna Govt. Degree College
 Visakhapatnam



Signature of the Chartered Accountant (With Seal)

For MENTE & ASSOCIATES
 Chartered Accountants


MENTE TRIMURTHULU
 M.No.201668
 Firm Pegn.:0159885

30 MAR 2019

UIN: 19201668AAAAA7
 1139



**Statement of Expenditure & Autonomous College Fund
For the Year 2019-20**

Sl. No	ITEM	DETAILS	COMPANY	BILL No	DATE	AMOUNT (Rs)
1	Furniture for office, classrooms, Library & Laboratories	1. Dual Desk	Pooja Furniture	4	19.03.2020	1,04,000
		2. Office Tables	Pooja Furniture	5	19.03.2020	4700
		TOTAL				1,08,700
2	Renovation & Repairs	1. Renovation and Repair of Electrical cable wire	UNIVERSAL ENTERPRISES	129	09.11.2019	39,600
		2. Renovation and Repair of Inverter Batteries	UNIVERSAL ENTERPRISES	139	22.01.2020	98,000
		3. Renovation and Repair of Chemistry & Botany blocks Toilets works	S.S.COASTAL MARKETING	109	30.01.2020	79,000
		4. Renovation and Repair of Inverter Batteries	UNIVERSAL ENTERPRISES	141	31.01.2020	49,000
		5. Renovation and Repair of Toilets main pipelines works	S.S.COASTAL MARKETING	112	02.02.2020	85,000
		6. Renovation and Repair of Fabrication and Civil works	S.S.COASTAL MARKETING	116	06.02.2020	87,250
		TOTAL				4,37,850
3	Guest Lecture/Invited Talks	1. Dr. G. S. Narayana Rao	14.02.2020	500
		2. Prof. S R Rao			15.02.2020	1,000
		3. M. Ramalingeswara Rao			20.02.2020	1,500
		4. Prof. V S N Murthy			20.02.2020	1,000
		5. Prof. GN Rao			28.02.2020	1,000
		6. Dr. CVSS Sastry			03.03.2020	500
		7. Dr. C. Manjulatha			04.03.2020	1,000
		TOTAL				6,500
3	Office Equipment	1. MF 3010/Cannon Printer	LASER SYSTEM Pvt. Ltd	VSP 19-20/1249	26.02.2020	28,800
		2. UNDO1286/HP280 G9 DESKTOPs	LASER SYSTEM Pvt. Ltd	VSP 19-20/1252	27.02.2020	2,05,320
		3. 3031C003/Canon IR 2006N Copier	LASER SYSTEM Pvt. Ltd	VSP 19-20/1266	02.03.2020	1,05,000
		4. DELL Keyboard (Wireless)	Sri Cell point & Electronics	2783	12.03.2020	3,520
		5. Lab equipments	Latha Scientific Enterprises	255/2019-20	17.03.2020	94,400
		6. PLS LCD 450 DS, Microscope	Latha Scientific Enterprises	258/2019-20	18.03.2020	96,642
		7. Lab equipments	Latha Scientific Enterprises	257/2019-20	18.03.2020	62,363
		8. Lab equipments	Latha Scientific Enterprises	260/2019-20	19.03.2020	932
		TOTAL				5,96,977
3	Library Books & Journals	Library Competitive Books & Journals	PARAMOUNT BOOKS DISTRIBUTORS	9819	24.02.2020	50,000
TOTAL						50,000
TOTAL (Rupees Twelve Lakh Twenty Seven only)						12,00,027

Signature of the
Principal (With Seal)

Or V.S. Krishna Govt. Degree College
Visakhapatnam

Signature of the
Chartered Accountant (With Seal)

CA. [Signature]

DDIN: 211322AAAA RS3276

UTILIZATION CERTIFICATE

This is to certify that Dr. V. S. Krishna Govt. Degree College Visakhapatnam has spent **Rs. 12,00,016/-** out of the Grant released by University Grants Commission under **Autonomous Grants 2017-18** to **Rs. 12,00,000/-** vide its sanction cum disbursement letter No **F.98-016/2011 [Link no :183]/GEN** dated **March 25 2017** under **Autonomous Grants 2017-18**

An amount of Rs. 12,00,016/- has been spent out of the Grant released by University under AUTONOMOUS vide its sanction cum disbursement letter No **F.98-016/2011 [Link no :183]/GEN** dated **March 25 2017** under **Autonomous Grant on 2017-18**


Signature

Principal (With Seal)

PRINCIPAL
Dr. V.S. Krishna Govt. Degree College
Visakhapatnam

28 MAR 2018

For MENTE & ASSOCIATES
Chartered Accountants


MENTE TRIMURTHULU
M.No.201668
Firm Pegn.:015988S

Signature
Chartered Accountant (With Seal)



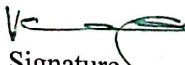
ANNEXURE - III

Dr. V. S. Krishna Govt. Degree College (A) Visakhapatnam

PROFORMA FOR SUBMISSION OF UTILIZATION CERTIFICATE AND STATEMENT OF INCOME & EXPENDITURE UTILIZATION CERTIFICATE

Certified that the grant of **Rs 12,00,000/- (Rupees Twelve Lakhs Only)** sanctioned to **Dr. V. S. Krishna Govt. Degree College** by the University Grants Commission vide UGC letter No **F.98-016/2011 [Link no :183]/GEN** dated **March 25 2017** towards **Autonomous Grants 2017-18** has been utilized for the purpose for which it was sanctioned and in accordance with the terms and conditions as laid down by the commission.

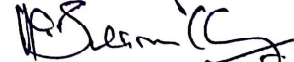
If as a result of check or audit objection , some irregularity is noticed at a letter stage , action will be taken to refund and regularize the objected amount. It is further certified that inventories of permanent or semi-permanent assets created / acquired wholly or mainly out of the grants given by the University Grants commission as indicted above are being maintained in the prescribed form and are being kept up-to-date and these assets have not been disposed of encumbered or utilized for any other purpose


Signature
Principal (With Seal)

PRINCIPAL
Dr. V.S. Krishna Govt. Degree College,
Visakhapatnam

28 MAR 2018

For MENTE & ASSOCIATES
Chartered Accountants


MENTE TRIMURTHULU
M.No.201668
Firm Pegn.:0159885

Signature
Chartered Accountant (With Seal)



ANNEXURE -F(a)

**Dr. V. S. KRISHNA GOVT. DEGREE & PG COLLEGE (A),
VISAKHAPATNAM-530013**

**UNIVERSITY GRANTS COMMISSION
UTILIZATION CERTIFICATE**

It is certified that the amount of **Rs 12,00,027 (Rupees Twelve Lakhs Twenty Seven only)** out of the total Grant of **Rs.12,00,000/- (Rupees Twelve Lakhs Only)** sanctioned to by the University Grants Commission vide its letter **No. F.98-016/2011 [Link no: 183.]/GEN dated September 24, 2019 Towards Autonomous Grants 2019-2020** under scheme has been utilized for the purpose for which it was sanctioned and in accordance with the terms and a condition has laid down by the commission.

If as a result of check or audit objection, some irregularity is noticed at a letter stage, Action will be taken for refund, adjustment or regularization

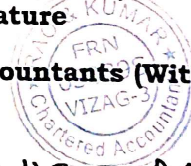

Signature

**Principal (With Seal)
PRINCIPAL**

**Dr. V.S. Krishna Govt. Degree College,
Visakhapatnam**


Signature

Chartered Accountants (With Seal)



UDIN: 211322AAAABS3276



UNIVERSITY GRANTS COMMISSIONS - SOUTH EASTERN REGIONAL OFFICE
5-9-194, CHIRAG ALI LANE, IV FLOOR, A.P.S.F.C. BUILDING, HYDERABAD -500 001
Ph: 040 - 23204735, 23200208 FAX: 040 - 23204734 , email: ugcsero@gmail.com

Accts Dy.No: H66
Dated: 26/09/19

No.F.98-016/2011 [Link No:183.]/SC

APAN050

September, 2019
24 SEP 2019

The Accounts Officer
UGC-SERO, Hyderabad

UNIQUEID: APAN050

Sub: Financial Assistance to Autonomous Colleges - Release of Grant - Reg. -

Sir / Madam,

I am directed to convey the sanction of the Commission for the payment of Rs.192000.. /- (Rupees. ONE LAKH NINTY TWO THOUSAND only) as On Account Grant / Reimbursement of Admissible expenditures to "The Principal, DR.V.S.KRISHNA GOVT. DEGREE COLLEGE, MDDILAPALEM, VISAKHAPATNAM-as per the details given below;

Autonomy Grants Pertains Financial Year	Amount Sanctioned so far (Rs.)	Amount Being Sanctioned (Rs.)	Total Amount Sanctioned (Rs.)	STATUS	GRANT NOW RELEASED Rs. SC	TOTAL GRANT PAID Rs.
2019-2020	00	1200000.	1200000.	ON A/C GRANT	192000.	1200000.

Total grant sanctioned now SC: 192000. ST:96000. GENERAL: 912000.= total : Rs.1200000.

- The above sanction is subject to the general conditions for grants prescribed by the UGC for the scheme.
- The sanctioned amount is debitable to the Major Head of Account: SC -3 (B) 2202.03.789. 27.02.31-19(iii)-Autonomous Colleges and is valid for payment during the financial year 2019-20 only and subject to the conditions indicated below:
- The amount of the grant shall be drawn by the Accounts Officer, SERO-UGC, Hyderabad on the Grants-in-Aid -31 bill and shall be disbursed and credited to "The Principal, DR.V.S.KRISHNA GOVT. DEGREE COLLEGE, MDDILAPALEM, VISAKHAPATNAM" through PFMS portal at the following details.

(a) Account No: 517502010052887 (b) IFSC Code: UBIN0558711

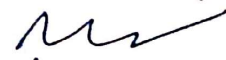
(c) Name & Address of Bank Branch: UNION BANK OF INDIA, MADDILAPALEM

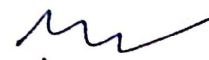
- The Grant is subject to the adjustment on the basis of Utilization Certificate in the prescribed proforma submitted by the college / Institution.
- The College / Institution may follow the G.F.R. Rules, 2017 and take urgent necessary action to amend their manuals of financial procedures to bring them in conformity with GFRs, 2017 and those do not have their own approved manuals on financial procedures may adopt the provision of GFRs, 2017 and instruction / guideline under there from time to time.
- The Utilization Certificate to the effect that the grant has been utilized for the purpose for which it has been sanctioned shall be furnished to UGC as early as possible after the close of current financial year.
- The assets acquired wholly or substantially out of UGC's Grant shall not be disposed of or encumbered or utilized for the purposes other than those for which the grant was given without proper sanction of the UGC and should at any time the college ceases to function, such assets shall revert to the University Grants Commission.
- A Register of the assets acquired wholly or substantially out of the grant shall be maintained by the College / Institution in the prescribed proforma.
- The Grantee institution shall ensure the utilization of Grants - in - Aid for which it is being sanctioned / paid. In case of Non-Utilization / Part Utilization thereof simple interest @ 10% per annum as amended from time to time on the Un-Utilized amount from the date of drawn to the date of refund as per the provisions contained in General Financial Rules of Govt. of India, will be charged.

PRINCIPAL
Dr. V.S. Krishna Govt. Degree College (A)
VISAKHAPATNAM

10. The College / Institution shall strictly follow the Govt. of India / UGC's Guidelines regarding implementation of the Reservation Policy [Both Veridical (SC,ST & OBC) and Horizontal (For Persons with Disabilities etc.)) in teaching and Non-teaching Posts.
11. The College shall fully implement the Official Languages Policy of Union Govt. and comply with the Official Language Act, 1963 and Official Languages (Use for Official Purposes of the Union) Rules , 1976 etc.,
12. The sanction issues in exercise of the delegation of powers vide Commission Office Order No. NO.F.10-11/2012 (ADMN.1/A&B) DATED 26.03.2014 Office order No.69/2014
13. The College/Institution shall strictly follow the UGC Regulations on curbing the menace of Ragging in Higher Education Institutions 2009.
14. The College / Institution shall take immediate action for its accreditation / Reaccreditation by National Assessment & Accreditation Council (NAAC).
15. The accounts of the College / Institution will be open for Audit by the Comptroller & Auditor General of India in accordance with the provision of General Financial Rules , 2017
16. The annual accounts i.e., balance sheet, income and expenditure statement and statement of receipts and payments are to be prepared strictly in accordance with Uniform format of accounting prescribed by Government.
17. The College / Institution shall maintain proper accounts of the expenditure out of the Grants which shall be utilized only on the approved items of expenditure.
18. The Expenditure incurred on Honorarium to Controller of Examinations and on Meetings (Governing body, Finance Committee, Academic Council, Board of Studies & Other Committee Meetings) is not admissible as per the UGC (Autonomy Guidelines (11.Nature of Financial Assistance and Other Related Provisions)/ Regulations 2018(12.Financial Assistance)).
19. The College is registered/mapped with PFMS Portal. The Expenditure is to be incurred using EAT module in PFMS. The stepwise details for implementation of EAT module is available at <https://pfms.nic.in/->Books and Manuals->EAT User Manual>.

Yours faithfully,


(Dr.G.Srinivas)
Joint Secretary
24/9/19


(Dr.G.Srinivas)
Joint Secretary


Copy to:

The Principal (Along with proof of Funds transferred through E-mode)
DR.V.S.KRISHNA GOVT. DEGREE COLLEGE
VISAKHAPATNAM-530013.
The Dean/Director
College Development Council-ANDHRA UNIVERSITY,ANDHRA PADESH-

The sanctioned grant of Rs.192000, has been transferred to your college Account as mentioned at the Point No.3 of this Sanction Order by payment through PFMS portal date.....you are requested to acknowledge the receipt of the above amount in your account by ending back the enclosed stamped receipt within 7 days.

BCR No: 07
F.Y: 2019-2020

(R.Rayappa)
Accounts Officer


PRINCIPAL
Dr. V.S. Krishna Govt. Degree College (A)
VISAKHAPATNAM



Accts Dy.No: 471
Dated: 12/11/18

UNIVERSITY GRANTS COMMISSIONS - SOUTH EASTERN REGIONAL OFFICE
5-9-194, CHIRAG ALI LANE, IV FLOOR, A.P.S.F.C. BUILDING, HYDERABAD -500 001
Phones: 040 - 23204735, 23200208 FAX: 040 - 23204734, email: ugcsero@gmail.com

No.F.98-016/2011 [Link No:183.]/GEN APAN050

8 NOV 2018

The Accounts Officer
UGC-SERO, Hyderabad

UNIQUE ID:APAN050

Sub: Financial Assistance to Autonomous Colleges - Release of Grant- Reg. -

Sir / Madam,

I am directed to convey the sanction of the Commission for the payment of Rs.912000.- (Rupees. NINE LAKHS TWELVE THOUSAND only) as On Account Grant of Admissible expenditures to "The Principal, DR.V.S.KRISHNA GOVT. DEGREE COLLEGE, MDDILAPALEM, VISAKHAPATNAM-as per the details given below;

Autonomy Grants Pertains Financial Year	Amount Sanctioned so far (Rs.)	Amount Sanctioned as Reimbursement (Rs.)	Total Amount Sanctioned (Rs.)	STATUS	GRANT NOW RELEASED Rs. GEN	TOTAL GRANT PAID Rs.
2018-19	00	1200000.	1200000.	ON A/C GRANT	912000.	1200000.

Total grant sanctioned now SC: 192000. ST:96000. GENERAL: 912000. = total : Rs.1200000.

- The above sanction is subject to the general conditions for grants prescribed by the UGC for the scheme.
- The sanctioned amount is debitable to the Major Head of Account : GEN-3(A) 2202.03.102.02.02.31- 19(III)- Autonomous Colleges (GIA) and is valid for payment during the financial year 2018-19 only and subject to the conditions indicated below:
- The amount of the grant shall be drawn by the Accounts Officer, SERO-UGC, Hyderabad on the Grants-in-Aid -31 bill and shall be disbursed and credited to "The Principal, DR.V.S.KRISHNA GOVT. DEGREE COLLEGE, MDDILAPALEM, VISAKHAPATNAM" through PFMS portal at the following details.

(a) Account No: 517502010052887 (b) IFSC Code: UBIN0558711

(c) Name & Address of Bank Branch: UNION BANK OF INDIA, MADDILAPALEM

- The Grant is subject to the adjustment on the basis of Utilization Certificate in the prescribed proforma submitted by the college / Institution.
- The College / Institution may follow the G.F.R. Rules, 2017 and take urgent necessary action to amend their manuals of financial procedures to bring them in conformity with GFRs, 2017 and those do not have their own approved manuals on financial procedures may adopt the provision of GFRs, 2017 and instruction / guideline under there from time to time.
- The Utilization Certificate to the effect that the grant has been utilized for the purpose for which it has been sanctioned shall be furnished to UGC as early as possible after the close of current financial year.
- The assets acquired wholly or substantially out of UGC's Grant shall not be disposed of or encumbered or utilized for the purposes other than those for which the grant was given without proper sanction of the UGC and should at any time the college ceases to function, such assets shall revert to the University Grants Commission.
- A Register of the assets acquired wholly or substantially out of the grant shall be maintained by the College / Institution in the prescribed proforma.

PRINCIPAL
Dr. V.S. Krishna Govt. Degree College (A)
VISAKHAPATNAM

(3)

9. The Grantee institution shall ensure the utilization of Grants – in – Aid for which it is being sanctioned / paid. In case of Non-Utilization / Part Utilization thereof simple interest @ 10% per annum as amended from time to time on the Un-Utilized amount from the date of drawn to the date of refund as per the provisions contained in General Financial Rules of Govt. of India, will be charged.
10. The College / Institution shall strictly follow the Govt. of India / UGC's Guidelines regarding implementation of the Reservation Policy [Both Veridical (SC,ST & OBC) and Horizontal (For Persons with Disabilities etc.)) in teaching and Non-teaching Posts.
11. The College shall fully implement to Official Languages Policy of Union Govt. and comply with the Official Language Act, 1963 and Official Languages (Use for Official Purposes of the Union) Rules , 1976 etc.,
12. The sanction issues in exercise of the delegation of powers vide Commission Office Order No. NO.F.10-11/2012 (ADMN.1/A&B) DATED 26.03.2014 Office order No.69/2014
13. The College/Institution shall strictly follow the UGC Regulations on curbing the menace of Ragging in Higher Education Institutions 2009.
14. The College / Institution shall take immediate action for its accreditation / Reaccreditation by National Assessment & Accreditation Council (NAAC).
15. The accounts of the College / Institution will be open for Audit by the Comptroller & Auditor General of India in accordance with the provision of General Financial Rules , 2005
16. The annual accounts i.e., balance sheet, income and expenditure statement and statement of receipts and payments are to be prepared strictly in accordance with Uniform format of accounting prescribed by Government.
17. The College / Institution shall maintain proper accounts of the expenditure out of the Grants which shall be utilized only on the approved items of expenditure.
18. The Expenditure incurred on Honorarium to Controller of Examinations and on Meetings (Governing body, Finance Committee, Academic Council, Board of Studies & Other Committee Meetings) is not admissible as per the UGC (Autonomy Guidelines (11.Nature of Financial Assistance and Other Related Provisions)/ Regulations 2018(12.Financial Assistance)).
19. The College is registered/mapped with PFMS/ EAT Portal.

Yours faithfully,

(Dr.G.Srinivas)
Joint Secretary

08/11/2018

Copy to:

1. The Principal (Along with proof of Funds transferred through E-mode)
DR.V.S.KRISHNA GOVT. DEGREE COLLEGE
MDDILAPALEM, VISAKHAPATNAM-530013.
2. The Dean/Director
College Development Council-ANDHRA UNIVERSITY, ANDHRA PRADESH

(Dr.R.Manoj Kumar)

Deputy Secretary

The sanctioned grant of Rs.912000. has been transferred to your college Account No:517502010052887 at Bank UNION BANK OF INDIA, MADDILAPALEM with IFS Code: UBIN0558711 through RTGS/Direct Credit (CBS to CBS). The Canara Bank, Abids, Hyderabad (CNRB 000 0606) has confirmed the above transfer of funds to your college through E-PAYMENT, Dated 30/11/18. You are requested to confirm the receipt of the above amount in your account by sending back the enclosed stamped receipt within 7 days.

BCR No: 08
F.Y: 2018-19

(R.Rayappa)
Accounts Officer

PRINCIPAL
Dr. V.S. Krishna Govt. Degree College (A)
VISAKHAPATNAM

ANNEXURE--III

Dr V.S. Krishna Govt. Degree & PG College (A), Visakhapatnam

**PROFORMA FOR SUBMISSION OF UTILIZATION CERTIFICATE AND
STATEMENT OF INCOME & EXPENDITURE
UTILIZATION CERTIFICATE**

Certified that the grant of **Rs 12,00,000/- (Rupees Twelve Lakhs only)** sanctioned to **Dr. V. S. Krishna Govt. Degree & PG College(A)** by the University Grants Commission vide UGC Letter No. **F.98-016/2011 (Link No: 183)/GEN** dated **November 08, 2019** towards **Autonomous Grants 2018-2019** has been utilized for the purpose for which it was sanctioned and in accordance with the terms and conditions has laid down by the commission.

If as a result of check or audit objection, some irregularity is noticed at a letter stage, action will be taken to refund and regularize the objected amount. It is further certified that inventories of permanent or semi-permanent assets created/acquired wholly or mainly out of grants given by the University Grants Commission as indicated above are being maintained in the prescribed form and are being kept up-to-date and these assets have not been disposed of encumbered or utilized for any other purpose


Signature of the

Principal (With Seal)
PRINCIPAL

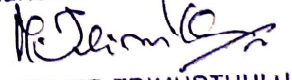
Dr. V.S. Krishna Govt. Degree College,
Visakhapatnam



Signature of the

Chartered Accountants (With Seal)

For MENTE & ASSOCIATES
Chartered Accountants


MENTE TRIMURTHULU
M.No.201668
Firm Regn.:0159885

30 MAR 2019



PRINCIPAL
Dr. V.S. Krishna Govt. Degree College (A)
VISAKHAPATNAM