- **161.** The following rules must be carefully noted :—
- (1) No officer may enter into a contract into which he is not empowered to enter under the provisions of Paragraph 159 and Appendix III to this Code.
- (2) The limitations defined in a Paragraph 415(v), 416(iv), 422, 431 or 436(d) shall not be exceeded.
- (3) No authority may accept any contract for a work until an assurance has been received from the authority competent to provide funds for the same, that such funds will be allotted before the liability matures vide the last sentence of Paragraph 173.
- (4) On no account should rates in excess of those provided in the agreement be paid, as the payment of such rates which are not due would nullify the contract.
- (5) Duplication of agreements should in no case be required, that is to say, an authority who has concluded an agreement should not be required to thaw up and sign again an agreement already executed vide also Rule 2 under Paragraph 95, A.P. Public Works Accounts Code.

(6) No authority subordinate to the Local Government may waive the provisions of the stores purchase rules in Appendix 15 to the A.P. Financial and Account Code (Volume II).