

285. In regarding the cost of an individual work in the accounts, no attempt is made to include therein any charge on account of general services, like Establishment and Tools and Plant, the entire cost whereof is adjusted in the general accounts under the prescribed heads of classification. But if any service connected with the working estimated for a work is rendered by another division or department and the claim made by it includes an authorized charge on account of such general services, under paragraph 5 of Appendix 7, such charge may be accepted and adjusted in the accounts of the work as part of the cost of the work in the same way as if the service had been rendered by a contractor.

(1) When the cost of special tools and plant is included in the cost of a work under paragraph 221, the rules in Chapter VII regarding numerical lists or returns will apply *mutatis mutandis* and adjustments on account of the cost of tools and plant transferred to other works, divisions or departments, will be governed by the rules in paragraphs 236 and 237.

(2) The cost of special establishment employees on the acquisition of land when chargeable to the accounts of the works concerned under article 235 of the A.P. Financial and Accounts Code, Volume I, should be treated as part of the works expenditure.

(3) Lumpsum charges of Establishment and Tools and Plant recoverable from other Governments and

departments, for works executed for them as a standing arrangement should not be included in the accounts of the works, but dealt with under the rules in Appendix 7.