

BOQ FOR FURNITURE WORKS OF SBI, CITYLIGHT BRANCH, SURAT					
Sr. No.	Description	Quantity	Unit	Rate	Amount
Note	Rate should be inclusive of material,labour,tools, machinery, scaffolding, final disposal of debris, cleaning cutting wastage etc. All taxes, transportation etc. complete. (Excluding GST) GST will be paid as Applicable at the time of payment of Bills				
[A]	FURNISHING WORK				
1	SINGLE WINDOW COUNTER / CASH COUNTER SIZE 5'-0" X 2'-9" with White corian & blue lacquered glass finishing	4.57	RMT		
	Supplying, fixing and keeping in position single window counter complete as per design and drawing made out of 18 mm thick commercial ply wood of approved make, complete with 19 mm. C.P. Teak wood lipping on all edges wherever required.				
	The cost shall be inclusive of S & F of a drawer unit or drawer & shelf unit with 18 mm thick commercial plywood and with approved make multipurpose Auto Lock in drawer and shelf unit. The cost shall also be inclusive of the following.				
[a]	size :				
	Description:	L	B	Ht.	
	Writing Top	5'-0"	2'-9"	2'-6"	
	4 Drawers with				
	pigeon hole	2'-0"	1'-3"	2'-0"	
	Computer key Board with mouse				
	Supplying and fixing metal key Board of approved make in counter as per design and instructions.				
[b]	Working table top and edges shall be finished with 6 mm thick white corian of DUPONT or equivalent approved make as per drawing and direction with all labour and material.				
[c]	Front Apron : 2 nos 6 mm thick flexy ply wood in round shape with 6 mm thick white corian shall be provided at front as per design. All edges should be finished with corian of DUPONT make.				
[d]	Front pannel shall be finished with 6 mm thick 18" high blue back painted glass of approved make and fixed on 18 mm thick commercial ply wood with Natural Silicon gum as per manufacturer's specification and to be completed as per drawing				
[e]	Foot rest of 3" x 1.5" in C.P. Teak wood and CPU stand of 18 mm ply finished with 1 mm thick laminate of size 16" x 24"				
[f]	All wood work shall be laquer polished to a smooth and uniform finish of choice colour and shade.				
[g]	All fittings like S.S. handle, Auto Lock to each drawer and cabinet doors, piano / auto hinges, ball catcher, stopper, metal cable manager etc. should be fixed of approved make.				

Sr. No.	Description	Quantity	Unit	Rate	Amount
[h]	Heavy duty telescopic full extension sliding channel of approved make shall be used in all drawers.				
[i]	All the internal surface (non visible surface) shall be provided with 0.60 mm thick balancing laminate of approved shade etc. complete				
[j]	Counter shall be made independent in Length of 5'-0" and properly placed between two partitions. Counter will be measured in RMtr between two partition and paid (FOR DETAILS REFER DRG. NO- 1)				
	FINISHING DETAILS IN NUTSHELL:				
	1) Table Top : 6 mm thick white corian				
	2) Front Apron: Round corian and 6 mm thick backpainted blue glass fixed with Natural Silicon				
	3) Facing of Drawers: 1.00 mm thick laminate finish				
	4) All the internal surface (non visible surface) shall be provided with 0.60 mm thick balancing laminate				
1[b]	Providing and fixing 12 mm thick Toughened Glass partition on counter top, front side as follows.	3.83	SQMT		
	Providing and fixing 12 mm thick Toughened float glass with polished edges to be fixed with necessary S.S Brush finish brackets & support on wooden partition as directed with necessary cut out in glass. All edges of glass shall have Diamond cut polished edges as directed. [REFER DRG NO-1]				
1[c]	Providing and fixing 12mm thick Toughened float Glass partition between Single Window counters as follows.	2.04	SQMT		
	12 mm thick Toughened clear float glass with polished edges shall be fixed with silicon and T.W beading support on wooden partition as directed. All edges of glass shall be Diamond cut polished edges as directed complete. Wooden partition will be paid seperately. Maximum length and height will be measured for payment purpose, REFER DRG NO-1				
	TABLES				
2	MANAGER TABLE SIZE: 6'-0" X 2'-9" X2'-6" HT. with 3.5 mm thick Teak veneer with PU coating finish on Table Top , sides & Edges and all other visible surfaces etc complete as follows				

Sr. No.	Description	Quantity	Unit	Rate	Amount
	Supplying and installation of Table as per the following description : Size 6'-0" x 2'-9". Table top shall be made from 18 mm thick commercial ply wood with 3.50 mm thick Teak veneer with PU Coating with necessary intermediate support. Table top shall be supported by 18 mm thick commercial ply wood with wooden framing. Storage cabinet of 1'-3" x 2'-0" x 2'-6" shall be provided using 18 mm thick commercial ply wood having 4 Nos drawers as directed with heavy duty telescope sliding channel of approved make , grouplock, S.S. Handle. Computer Key board of metal of approved make shall be provided. Exposed surfaces of the CABINET shall have Teak veneer with PU polish . Foot rest of 1 1/2" x 3" T.W members shall be provided. All internal surface will have 0.60 mm thick balacing laminate				
	Apron (Modesty Panel) made from 18 mm thick ply wood finished with teak veneer PU Finish & groove pattern as per drawing				
	Table side made from 18 mm thick ply wood with 3.50 mm thick teak veneer with PU coating finish shall be provided in a pattern as per drawing. Veneer to be provided on all visible surfaces.				
	Drawer Fascia made out of 18 mm thick Plywood. The sides/back/base of drawers be made of 12 mm thick Ply wood & Bottom of drawers shall be of 6 mm thick ply wood. fixing veneer on front side and all the internal surfaces shall be 0.60 mm thick balancing laminate. The drawers to be fitted with Telescopic sliding channel with SS Group locks of approved make and 100 mm long brush finish Stainless Steel handles for each drawer. All the edges of Drawer Fascia be provided with teak wood edge bending with laquer polished etc complete as directed				
	Table shall have stand for keeping CPU and metallic cable Manager shall be provided in table top. All exposed edges of plywood shall have veneer with smooth edges & corners				
	Exposed edges of Table Top, Leg panel & Side Shelf shall be made 36 mm thick by providing additional 18 mm thick ply wood patta of required width.				
	All the internal surface (non visible surface) shall be provided with 0.60 mm thick balancing laminate of approved shade. Etc. complete.				
	All the surface without teak veneer / laminate / balancing laminate shall be lacquered polished of approved shade				
	As per drawing and instruction of Architect/Bank work to be Completed (FOR DETAILS REFER DRG. NO- 2)				
	FINISHING DETAILS IN NUTSHELL:				
	1) Table Top : 3.5 mm thick Teak Veneer with PU Coating & Burma Teak beading on Edges with PU Coating				
	2) Front Apron & Sides: 3.5 mm thick Teak Veneer with PU Coating				
	3) Facing of Drawers: 3.5 mm thick Teak Veneer with PU Coating				
	4) All the internal surface (non visible surface) shall be provided with 0.60 mm thick balancing laminate				

Sr. No.	Description	Quantity	Unit	Rate	Amount
2[d]	Same as above Item no-2, but size 6'-0"x 2'-6" all external surfaces including top to be finished with 1 mm thick Laminate (approved shades) including 4 nos drawer unit with same finish	1	NO		
2[e]	Same as above Item-no-2 but Size: 5'x2'-6" with 4 Nos Drawer Unit with 1.0 mm thick Laminate finish on all exposed surfaces	1	NO		
4	GRAHAK MITRA TABLE OF 2'-3" WIDE with PU coating finish				
	Same as above item no 2 but Size 2'-3" wide with storage unit in Table with 4mm thick MDF board + Blue and white PU Coating finishing on all exposed visible surface as per drawing and instruction of Architect/Bank For Grahak Mitra/Tech Mitra (Help Desk Table)				
	Table top made from 18 mm thick ply wood + 4mm thick MDF board with PU coating finish				
	Apron (Front side) made from 18 mm thick ply wood + 4mm MDF board with PU Coating finish				
	Both sides made from 18 mm thick ply wood + 4mm MDF board with PU Coating finish				
	3" thick Partition above working table top made from 18 mm thick+6 mm thick ply wood with necessary framing with 4mm thick MDF board + PU Coating finish as per drawing.				
	Exposed edges of Table Top shall be made 36 mm thick by providing additional 18 mm thick ply wood patta of required width.				
	Drawer Storage Unit- 1'-4" W x 2'-0" D, 2 Nos Drawer on top and rest 1 No shutter				
	All the internal surface (non visible surface) shall be provided with 0.60 mm thick balancing laminate				
	(FOR DETAILS REFER DRG. NO-6)				
	FINISHING DETAILS IN NUTSHELL:				
	1) Table Top : 18 mm Thick Plywood with 4 mm thick MDF with High gloss white PU Coating				
	2) Front Apron & Sides : 4mm thick MDF with High gloss white/blue PU Coating				
	3) Facing of Drawers : 1.0 mm thick Laminate finish				
4[a]	GRAHAK MITRA TABLE OF 2'-3" WIDE : Same as above but with Laminate finish	1.52	RMT		
	FINISHING DETAILS IN NUTSHELL:				
	1) Table Top : 18 mm Thick Plywood with 1.0 mm thick matt finish super white laminate AICA Make-UGM- G 324/1324 & sapphire Bule laminate G 452/1452				
	2) Front Apron & Sides: 1.0 mm thick high gloss super white laminate AICA Make- UGM- G 324/1324 & sapphire Bule laminate G 452/1452				
	3) Facing of Drawers : 1.0 mm thick Laminate finish				
6	CUSTOMER WRITING DESK	1	NO		
	Writing Desk Size 3'-0" L x 1'-3" x (0'-6"+3'-0") ht.				

Sr. No.	Description	Quantity	Unit	Rate	Amount
	Verticle Sides and bottom shall be made out of 36 mm (2X18) thick Commercial plywood and back side 12 mm thick plywood with Laminate on Top and Edges on all sides including inside divisions. Top shall be made from 12mm th Thoughend glass with polished edges making different divisions by 18 mm thick glass / plywwod with laminate on both side for slips or forms as per detail drawing and inststruction complete. (Drawing as enclosed herewith) Laminate to be provided on all visible surface [REFER DRG NO-07]				
	SIDE CREDENZA (SIDE TABLE)				
7	Side Credenza Size 3'-3"x1'-4" x 2'-6"/3'-0" ht. Openable shutter with 3.50 mm thick Teak veneer with PU Coating finish on Top , front, sides, shutter and 35 mmx6 mm thick Burma Teak beading on Top Edges with PU Coating. Veneer to be provided only on visible surface etc complete as follows. Only Front elevation will be measured for payment purpose. (For BM) Rate for length Less then 3'-3" length				
	Supplying and installation side cabinet for keeping computer and printer of size 1'-4" width 2'-6" height and 3'-6" length having openable shutters as directed. Cabinet shall be made from 18 mm thick commercial ply wood with 3.50 mm thick veneer with PU Finish. Back shall be made from 6 mm thick commercial plywood. Openable shutters shall be made from 18 mm thick commercial ply wood with veneer finished and approved make group lock, handle, hinges, magnet catch. , Rate includes all necessary provisions for installing computers. All the internal surface, back side shall have 0.60 mm thick balacing laminate				
	Exposed edges of Sides, Table Top shall be made 36 mm thick by providing additional 18 mm thick ply wood patta of required width.				
	All the internal surface (non visible surface) shall be provided with 0.60 mm thick balancing laminate				
	(FOR DETAILS REFER DRG. NO- 2)				
7[b]	SIDE CREDENZA (SIDE TABLE) Same as above Item No-7, but all external surfaces to be finished with 1.0 mm thick Laminate (approved shades). Size shall be 3'-0"/3'-3" x 1'-4" x 2'-6" ht. with openable shutters as directed.	2.11	SQ.MT		
	FINISHING DETAILS IN NUTSHELL:				
	1) Top : Dark Laminate & Burma Teak beading on Edges with pilishade				
	2) Front Aprpon & Sides: Frosty White Laminate				

Sr. No.	Description	Quantity	Unit	Rate	Amount
7[e]	SIDE CREDENZA (SIDE TABLE) For S.W Countwer Same as above item No-7 but Side Table Top and edges shall be finished with 6 mmThick White Corian on Top and Edges. All other visible surface shall be finished with 1.00 mm th laminate. Size shall be 3'-0"x 1'-4"x2'-6" ht With openable shutter as directed	4.37	SQMT		
7[f]	STORAGE CABINET with Top & Front laminate finished. Storage of any height (bm back unit) Same as above Item No-7, but all external surfaces to be finished with Laminate (approved shades) FINISHING DETAILS IN NUTSHELL: 1) Top : Dark Laminate & Burma Teak beading on Edges with pilishade 2) Front Apron & Sides: Dark Laminate/Frosty white Laminate as per design & instructions	3.35	SQMT		
7[g]	P/F ELECTRIC CUB BOARD Providing and fixing Electric cup board using 18 mm thick Bison board for inside verticle division, shelves and shutter. Aluminium framing of 50x25x1.20mm thick with 6 mm thick Bison board on both side for outer partition with 1.0 mm thick laminate on all exposed surface and polishing/ synthetic enamel paint on all internal surface. Shutter will have approved make lock, handle, hinges, ball catches & S.S Perforated jali etc.complete as directed. Depth of cup board will be around 1'-3". Height of shutter will be maximum 7'-0". Only Front elevation shall be measured for payment purpose.	4.60	SQMT		
7[h]	P/F PANTRY PLATFORM CUB BOARD SHUTTER Providing and fixing cupboard shutters below pantry platform using 1 1/2" x 2 1/2" second grade T.W members for frame, 18 mm Tk plywood with 1.0 mm lamiante for shutters. Providing 1/2" th T.W beading all around shutter. Providing S.S hinges, Handles, stoppers and magnetic catch as directed. All the without lamiante surface shall be polished/ synthetic enamel paint as directed complete.Providing and fixing 0.60 mm thick balancing laminate on internal shutter surface	1.53	SQMT		
	LOW HEIGHT PARTITION WORK				
8[a]	PROVIDING AND FIXING WICKET GATE WITH BOTH SIDE LAMINATE Same as item no 10 but P/F 30 / 32 mm thick flush shutter with both side laminate including SS hinges with countersunk SS screws, Approved make Night latch Lock, S.S Handles,Door stoppers, doorstop etc complete as directed.	2.25	SQMT		
8[b]	P/F LOW HEIGHT BOTH SIDE LAMINATE PARTITION WITH CLEAR FLOAT GLASS	16.77	SQMT		

Sr. No.	Description	Quantity	Unit	Rate	Amount
	Providing and fixing low height partition using 50mm x25mm x 1.50mm thick Aluminium members maximum in grid of 2'-0" x 2'-0" fixing 12 mm thick MDF Board exterior grade / 6 mm thick ply of approved brand on both side of aluminium framing and fixing 1.0 mm thick laminate of approved shade on both sides. Fixing 12mm thick free clear float glass as directed. Applying lacquer polish on exposed steam beach members / edges as directed. Laminate to be provided only on visible surface Providing pinup board of soft board covered with fabric and fixed in partition as per design/instruction complete as directed.				
	FULL HEIGHT PARTITION WORK				
9	P/F BOTH SIDE LAMINATE SOLID/ PARTLY GLAZED FULL HEIGHT PARTITION WITH DOOR	17.06	SQMT		
	Providing and fixing both sides laminate full height partly glazed partition using 50mm x 25mm x 1.50mm thick Aluminium members in a maximum grid of 2'-0" x 2'-0" fixing 12 mm thick MDF Board exterior grade / 6 mm thick ply on both sides, 1.0 mm laminate of approved make shall be fixed on MDF / plywood. Providing and fixing 5.0/8.0 mm thick float glass as directed in the partition. Providing and fixing door shutter using 32 mm thick flush shutter both side laminated and fixing 6 mm thick glass with beading patti, 5" Long 3 Nos stainless steel hinges, doorstop shall be provided as directed. Godrej Mortice lock shall be provided in door shutter. All visible members if not laminated shall have lacquer polished as directed.[REFER DRG NO-5]				
10[a]	Providing and fixing UPS door shutter with Aluminium Frame and both side Hilux sheet	1.79	SQMT		
	Providing and fixing door shutter made out of 50x25x1.5mm thick aluminium framing at maximum 1'-6" C/C both way with 8 mm thick Hilux Board on both side with painting. Providing 6 mm thick clear float glass vision panel secured with 12 mm thick steam beach beading. Steam beach beading of size 31x 12 mm should be placed around shutter edges, aluminium stoper patti on frame including 3 Nos 5" long SS hinges with countersunk SS screws, Approved make Dead Lock, S.S Handles, Door stoppers, doorstopper to be fixed as per drawing & instructions. All beadings should be polished.				
	GLASS DOORS AND PARTITIONS				
11[b]	PROVIDING AND FIXING 12 MM THICK TOUGHENED GLASS DIAPHARM FOR SEPARATING TWO M/C FOR E-LOOBY	2.56	SQMT		

Sr. No.	Description	Quantity	Unit	Rate	Amount
	P /F 12mm th Toughened glass Diapharm between two machines with etching and frosting Films complete as directed. Glass edges shall be round moulded and polished as per direction. Glass shall be fixed in wall and floor with necessary suitable patch fittings as directed. (Area based on outer diameters shall be measured and paid).				
	PANELLING WORK				
12	P/F Wall panelling with laminate finishing for wall and Pillar etc	23.96	SQMT		
	Providing and laying panelling on walls & pillars having 12 mm thick MDF Board exterior grade / 6 mm thick ply and 1.0 mm th laminate fixed on wall & pillars with Aluminium. framing of 25mmx25mmx1.20mm thick at maximum 2'-0" c/c bothways on wall and pillar etc complete as directed as per design and instruction of Architect.				
12[a]	Providing and fixing 18 mm thick plywood of 4" height with 1.0 mm thick laminate finish runner patta on Storage Top / Table Top if required.etc complete as directed.	17	RMT		
12[c]	Creating Box for fixing AC machine and concealing of copper and drain pipe and around front side main entrance door top, jambs using 18 mm thick MR Grade plywood with 1.00 mm Thick Laminate to be fixed over aluminium framing of 25 X 25 X 1.2 mm as per requirement etc complete as directed.	3.0	SQMT		
12[d]	Providing and fixing 8mm thick MDF Board exterior grade with jali work with high gloss PU coating over central column having 8mm thick MDF Board Exterior grade covered with 1 mm thick blue glossy laminate fixed on pillar with aluminium framing of 25mm x25mm x1.20 mm thick at maximum 2'-0" c/c bothway as per direction with all labour and material etc complete (Rate shall be including CNC cutting jali work and 1 mm thick blue glossy laminate behind design jali work as directed)	6.50	SQMT		
12[g]	Panelling for Digital wall with Blue / white high gloss PU Coating finishing	6.64	SQMT		
	Providing and laying panelling on wall having 8mm th MDF Board exterior grade with PU coating fixed on wall with Aluminium framing of 25mm x 25mm x 1.20 mm thick at maximum 2'-0" c/c bothways etc. complete as directed. Only finished visible surface area shall be measured for payment.				
12[j]	P/A WALL PAPERS on Digital wall	14.64	SQMT		
	Providing and applying Wall paper approved by Architect / Bank's Engineer having basic price of Rs 100=00 Per Sq.Ft				

Sr. No.	Description	Quantity	Unit	Rate	Amount
12[k]	ALUMINUM COMPOSITE PANEL FOR FRONT SIDE ELEVATION for BRANCH AND ATM ROOM IN SIDE WALL AND OUT SIDE	39.92	SQMT		
	Providing and fixing 3 mm thick aluminium composite panel of Flexi Bond / Euro Bond / Timex with 0.25 mm foil with 50 mm x 25 mm x 1.20 mm thick aluminium hollow section tray system with minimum 20 mm bending with silicon Dow Coming of GE seal proof - ACP of approved indian make complete as per selection and direction of Architect for front facade for the building. This item will be carried out as per manufacturer's specifications. Rate also includes providing trap door shutter with hinges, stoppers etc complete as directed. Design as per Bank standered Drawing and Architect's instructions etc complete. TIMEX - DIAMOND WHITE - 111, NAVY BLUE - 117 or equivalent				
	FALSE CEILING WORK				
13	P/F GYPSUM BOARD FALSE CEILLING	56.95	SMT		
	Providing and fixing Gypsum board 12.50 mm thick false ceiling in steps and design using Original Indian Gypsum board with original GI sheet section of Gypsteel ULTRA (Gypsteel Ultra shall be used) supporting system in line and level. Finishing the surface and applying 3 coats of Plastic emulsion paint as directed complete. Entire work to be done as per standard specifications of Saint Gobin Gyproc India.				
	After completion of work, certificate from Saint Gobain Gyproc Company shall be submitted along with bill stating that work is satisfactorily completed as per their specification.				
	Note : (1) Rate includes making necessary cut-outs for lighting fixtures (2) Pattas if any shall be measured in SqM and not in RMt and paid in SqM (3) Only finished visible surface area shall be measured for payment.				
13[d]	Providing and Fixing of Armstrong Mineral Fibre Accoustical Suspended ceiling system with FINE FISSURED (MICRO LOCK) EDGE TILES With Armstrong Silhouette Exposed Grid	90.37	SMT		
	Using Silhouette Grid with Fine Fissured microlook Edge Tiles. With necessary Angles at junctions as per company specifications as directed complete. Rate includes necessary cut outs for A/C Grills, diffusers light fixtures complete as directed. Cutout for light and Diffusers will be deducted from area. Only Tiles cost will be deducted for payment purpose				
	After completion of work, certificate from Company to be obtained and submitted with bill that work is carried out as per their specifications				
14	SOFT BOARD	3.5	SQMT		

Sr. No.	Description	Quantity	Unit	Rate	Amount
	Providing & fixing soft board for pin up using moulded Steam beach frame of 1" x 1/2" with 6 mm thick commercial plywood on back side and 12mm th soft board on front covered with cloth of selected design of Basic rate of Rs. 150 per Rmt. Steam beach member shall have lacquer polish as directed.				
16	Providing and Fixing Frosted polyster film of 3M (Scotchcal 7725 - 324) or equivalent make over glass surface as per drawing & direction with all labour & materials to the satisfaction of the Architect/Bank as per manufacturer's specification. No deduction will be made for any cutting in the film.	15.0	SQMT		
17	Supplying and installation Dressing Table with Puffy as follows.	1	NO		
	Dressing Table shall have 1'-6" x 4'-0" size 5mm thick mirror with 1 1/2" x 3" T.W frame and 12 mm thick BWR plywood 2'-0" x 6" size with 1 mm thick laminate on top and having polished edges / bottom supported by brass bracket 2 Nos. as directed.				
	Puffy shall be made of using TW member of size 2"x2" and 18 mm th.plywood for seat support. Seat shall be padded with 4" foam covered with hession cloth and upholstered with Approved shade and quality fabric. Basic price of fabric shall be Rs.400 per Rmt. Visible wooden support shall be polished. Size of Puffy shall be 1'6"x1'6".				
18	Providing and fixing "Dorma/Ozone/Godrej " or equivalent make door closure.	1	NO		
19	Supplying and installation 3'-0" x 1'-9"x 1'-3" height Center Tepoy as follows.	1	NO		
	Providing and making open box structure type Tepoy made out of 36 mm (2X18) thick plywood with all over 1.0 mm thick laminate finish provided with bevelled & diamond polished edges 12mm thick glass top supported on 75 mm X 25 mm SS studs complete as directed.				
20	Sofa - (2 to 3)seater	4.02	rmt		
	Making of 2 to 3 seater sofa with 18mm ply frame structure as per architect's design. Work includes all kind of lining work with 5" thk. Foam seat foam & 2" thk. Back foam of approved density (40 kg/m ³) to be covered with fabric (range-600rs./m) of approved colour & texture. 3" long SS legs to be provided and fixed to the sofa.				
21	TOTAL				-
					(+GST AS APPLICABLE
[B]	BUY BACK OF OLD FURNITURE				
	Dismantling of entire furniture and fixtures from existing premises and buy back of furniture which is not required by Bank, as follows				

Sr. No.	Description	Quantity	Unit	Rate	Amount
1	CASH / S.W COUNTER	1.52	RMT		
3	Wooden Partition for Cash Cabin with Aluminium grills	8.00	SQMT		
5	Wooden Partition for Server Room/ Manager Cabin & other partition	20	SQMT		
7	Main Entrance door Aluminium frame with glass door	3.58	SQMT		
8	Flush door shutter	2.30	SQMT		
10	Table Size 5'-0"x2'-6"+ 1'-6" L-Type	1	NO		
11	Table Size 4'-6"x2'-6" + 1'-6" L-Type	5	NO		
16	Central Tepoy	1	NO		
19	Customer Writing Desk	1	NO		
23	Sofa	4.26	RMT		
TOTAL COST OF BUY BACK "B"					
SUMMARY					
[A]	FURNISHING WORK				
[B]	BUY BACK OF OLD FURNITURE			(-)	-
NET TOTAL COST [A-B]					
					-