

Our Ref:XXXXXXX

CONTRACT

between

The Food and Agriculture Organization of the United Nations
FAO Office in Jerusalem

and

XXXXXX

established and existing under
the laws of: XXXXX
with its registered offices located at: XXXX-XXX
Tel: XXX
Fax: XXXX
Mobile: XXXXXX

Section 1: Introduction

- 1.1. This Contract is made between The Food and Agriculture Organization of the United Nations, hereinafter referred to as the “Organization”, and XXXXX Performance Improvement, hereinafter referred to as the “Contractor”, for the purpose of:

“Preparation for ISO 17025 for Gaza food safety labs”

Section 2: Description and Schedule of Services to be performed

- 2.1. The Contractor hereby agrees to provide the services for the Organization as set forth in Annex I “Services to be provided by the Contractor and Associated Costs”.
- 2.2. The Contract is valid immediately upon signature by both parties and shall remain in force until the services have been satisfactorily provided as set forth in Annex II: "Schedule of Contract Performance and Designation of Responsible Officer".
- 2.3. The Contractor shall complete the work and services required by this Contract, which is deemed to include the Organization's acceptance of final reports referred to in Annex I above, if any, and in accordance with the provisions of Annex II.
- 2.4. For the purposes of this Contract the Organization has designated as its Responsible Officer the person named in Annex II.

Section 3: Terms of Payment

- 3.1. In full consideration of the services provided by the Contractor, the Organization will effect payments and/or reimbursements to the Contractor up to a total amount not to exceed:

USD XXXXX (*USD XXXXX*)

The payments will be made as follows:

- 25% of the contract amount upon signature of the contract
 - 10% of the contract amount upon completion and acceptance by FAO on the requested service and report of phase I as indicated in annex 1
 - 25% of the contract amount upon completion and acceptance by FAO on the requested service and report of phase II as indicated in annex 1
 - 25% of the contract amount upon completion and acceptance by FAO on the requested service and report of phase III as indicated in annex 1
 - 15% of the contract amount upon completion and acceptance by FAO on the requested service and final report as indicated in annex I
- 3.2. Upon receipt of the invoice or original payment request, the Organization shall make payment(s) as foreseen in Annex I of the present Contract.
- 3.3. The Contractor shall reimburse the Organization for costs incurred by the Organization for procurement of alternative services due to the Contractor's fault.
- 3.4. This Organization enjoys certain privileges and immunities which include exemption from payment of Value Added Tax ("VAT" or "IVA"), customs duties and importation restrictions.
- 3.5. Invoices shall be submitted in duplicate, duly approved by the Organization's Responsible Officer, and shall be forwarded to the address given below for settlement:

Ciro Fiorillo, Head of Office
FAO Jerusalem
26 Mount of Olive Street
Sheikh Jarrah Jerusalem
P.O. Box 22246

Section 4: General Terms and Conditions

- 4.1. For purposes of this Contract, the Contractor shall have the status of an independent contractor and shall have full responsibility for acts or omissions of its employees. Nothing in this Contract shall be construed as conferring any privileges or immunities on the Contractor or its employees.
- 4.2. The Contractor shall not enter into subcontracts or assign, transfer or charge to any third party any rights or obligations under this Contract.
- 4.3. The Contractor shall immediately report any change in its legal status or in its control to the Organization which shall thereupon have the right to terminate this Contract.

- 4.4. Nothing in this Contract shall be construed as relieving the Contractor from conforming to any national law applicable to its relations to third parties, including employees and relations applicable by reason of its trade or business activities.
- 4.5. The Contractor certifies that no official, staff member or other representative of the Organization or family member of such persons has any interest or derives any benefit from this Contract. The Contractor shall take all reasonable precautions to avoid any conflict of interest in the implementation of the services and shall inform the Organization without delay of any situation constituting or likely to entail a conflict of interest.
- 4.6. The Contractor shall observe the highest standard of ethics during the procurement and execution of this Contract and will not engage in any corrupt, fraudulent, collusive or coercive practices and agrees to adhere to the UN Supplier Code of Conduct.
- 4.7. Use of the official emblem and name of the Organization is strictly prohibited unless authorized in writing by the Organization.
- 4.8. The Organization reserves the right to publish the details of awards including supplier name and country, total Contract value and a brief description of the works or services.
- 4.9. All intellectual property rights, including copyright, in the outputs produced under this Contract are vested in the Organization, including, without any limitations, the right to use, publish, translate, sell or distribute, privately or publicly, any item or part thereof. Neither the Contractor nor its personnel will communicate to any other person or entity any confidential information made known to it by the Organization nor will they use this information for private or corporate advantage. This provision will survive the expiration or termination of this Contract.
- 4.10. This Contract is not subject to payment by the Organization of any levies, taxes, registration duties or any other duties or charges whatsoever. The Contractor shall duly pay such taxes, duties and other charges as it may be required to do according to the prevailing laws and regulations.
- 4.11. Any changes, amendments or modifications to this Contract shall be made in writing and on the basis of mutual consent of the parties.

Section 5: Delays and Liabilities

- 5.1. The Contractor shall notify the Organization in writing no later than five (5) days after the date of a delay in the performance of this Contract becomes known.
- 5.2. The Contractor shall remain liable for delays in delivery of goods and service when equivalent goods and services can be obtained from other sources in good time. If the Contractor fails to make delivery or perform in the time required the Organization may suspend or cancel all or part of this Contract, obtain said goods or services elsewhere, make corresponding adjustments to any payments that may be due to the Contractor and/or, in the event of default or delay attributable to the Contractor, assess both actual and liquidated damages.

- 5.3. The Contractor shall remain liable for excess costs and damages caused to the Organization by such failure or delay, except where such failure is due to causes attributable to the Organization or causes beyond the control, fault or negligence of the Contractor. The Organization's determination as to the effects of delay, particularly regarding adjustments to compensation, shall be binding.
- 5.4. The Contractor hereby indemnifies and holds the Organization harmless from and against any and all claims, damages and losses, including costs in connection therewith, for any injury to its employees or third parties or destruction of property of third parties, arising out of or connected to the Contractor's work or performance under this Contract.
- 5.5. The Contractor shall make provision for adequate insurance to cover such risks as damage to property and injuries to persons, as well as third party liability claims.

Section 6: Settlement of Disputes, Conciliation and Arbitration

- 6.1. Any dispute between the parties concerning the interpretation and the execution of the Contract will be settled by negotiation between the parties. If not settled by negotiation between the parties or by another agreed mode of settlement shall, at the request of either party, be submitted to one (1) conciliator. Should the parties fail to reach agreement on the name of a sole conciliator, each party shall appoint one conciliator. The conciliation shall be carried out in accordance with the Conciliation Rules of the United Nations Commission on International Trade Law, as at present in force.
- 6.2. Any dispute between the parties concerning the interpretation and the execution of the Contract that is unresolved after conciliation shall, at the request of either party, be settled by arbitration in accordance with the Arbitration Rules of the United Nations Commission on International Trade Law, as at present in force.
- 6.3. The conciliation or the arbitration proceedings shall be conducted in the language in which the Contract is drafted provided that it should anyway be one (1) of the six (6) official languages of the Organization (Arabic, Chinese, English, French, Russian and Spanish). In cases in which the language of the Contract is not an official language of the Organization, the conciliation or the arbitration proceedings shall be conducted in English.
- 6.4. The parties may request conciliation during the execution of the Contract and anyway not later than twelve (12) months after the completion, expiry or termination of the Contract. The parties may request arbitration not later than ninety (90) days after the termination of the conciliation proceedings.
- 6.5. Subject to paragraph 6.1 above, this Contract and any dispute arising from this Contract shall be governed by general principles of law, to the exclusion of any single national system of law.
- 6.6. Any arbitration award rendered in accordance with the provisions of this Article shall be final and binding on the parties.

Section 7: Termination

- 7.1. The Organization shall have the right to terminate this Contract in the following cases:
- (i) for unforeseen causes beyond the control of the Organization;
 - (ii) in the event, on the Contractor's side, of bankruptcy, winding up, insolvency, transfer of business, agreement among creditors;
 - (iii) repeated and/or serious non compliance with laws and regulations related to social contribution, safety measures, pollution, prevention of injuries in the work place;
 - (iv) serious contractual breaches compromising the normal performance of the services under this Contract;
 - (v) transfer to third parties, either directly or indirectly through an intermediary, of all or part of the rights and obligations pertaining to the services under this Contract, except for subcontracts duly authorized by the Organization;
 - (vi) gross negligence. More specifically, the Contractor will be considered negligent in cases where the liquidated damages owed in the course of the performance of this Contract exceed the maximum amount established in Article 3.1.;
 - (vii) unjustified delay in the execution of the services, so as to substantially prejudice the achievement of the Organization's objectives under this Contract;
 - (viii) default in the submission of the performance bond, if applicable;
 - (ix) non compliance with the requirements of Article 4.3 with regard to changes in the Contractor's legal status or control.
- 7.2. If this Contract should be terminated, the following shall apply:
- (i) the Organization shall complete all payments which may be due up to the effective date of termination;
 - (ii) the Contractor shall deliver all work in process and in any event shall take all reasonable measures to avoid any loss or deterioration of goods or equipment or any other damage;
 - (iii) the Organization shall pay to the Contractor any sum which is determined by the Organization as equitable for any work in progress.
- 7.3. Adjustments to consideration and any claims arising from or connected with the termination of the Contract shall be dealt with in accordance with the pertinent provisions of this Contract.
- 7.4. Notices of Termination shall specify the reasons for termination and take effect at the earliest ten (10) days after receipt thereof by the addressee, it being understood that the provisions of this Contract applicable to the winding up of the Contract, the liquidation of claims and the settlement of disputes shall remain in force for such additional period as may be necessary.

- 7.5. The Organization, without prejudice to any other rights or remedies it may possess, may terminate the Contract forthwith if the Contractor, in the judgment of the Organization, has engaged in corrupt, fraudulent, collusive or coercive practices in competing for or in executing this Contract.

Section 8: Entry in Force

- 8.1. This Contract shall enter into force upon the signature of both Parties. The Contractor must sign two (2) copies of this Contract and return one (1) to the Organization's Office indicated in Section 9.

Section 9: Notices

- 9.1 Any notice affecting the rights or obligations of either party to this Contract shall be delivered in writing to the addresses given below:

To the Organization:

Ciro Fiorillo
Head of Office
Food and Agriculture Organization of the United Nations
FAO Jerusalem

To the Contractor:

XXX
XXX
XXXXXXXXXXXXXXXXXXXX

Signed on behalf of the Food and Agriculture Organization of the United Nations:

Ciro Fiorillo,
Head of Office

Signature

Date.....

Signed on behalf of XXXXXXXXXXXXXXXXXXXX

XXXXX,
XXXXXXXXXXXXXXXXXXXX

Signature.....

Date.....

Annex I

SERVICES TO BE PROVIDED BY THE CONTRACTOR AND ASSOCIATED COSTS “*Preparation for ISO 17025 for Gaza food safety labs*”

The Contractor shall execute the work and perform the services set out below in accordance with the specifications and professional standards mentioned in this Annex.

1. Introduction

In the framework of the project “Capacity building programme in support of the Palestinian National Authority – Sanitary and Phyto-Sanitary (SPS) measures” (GCP/GAZ/013/SWI), FAO is supporting the Food Safety Laboratories in Gaza, mainly the Veterinary food safety lab and Public Health lab, in building their competency and preparation for the accreditation in order to be deemed technically competent according to the requirements of ISO/IEC 17025:2005.

In order to prepare the labs for ISO/IEC 17025:2005 compliance, an approach is planned consisting of 4 phases:

- I) Initial assessment in regard to ISO/IEC 17025:2005
- II) training and awareness raising among lab staff
- III) drafting a quality system including a quality manual and relevant Standard Operating Procedures (SOPs)
- IV) piloting, supervising and revising that quality system on-site together with lab staff

Additionally to the aforementioned preparation for ISO/IEC 17025:2005 compliance, four complementary capacity development training trainings are planned under phase II on laboratory safety, calibration of laboratory tools and instruments, food Safety, and chemical analysis.

2. Scope of Work

The service provider should support and supervise the preparedness of the two mentioned labs for accreditation by:

- 2.1 **Phase I)** Performing on-site initial assessments including gap analysis in regards to ISO/IEC 17025:2005 standard requirements including but not limited to, reviewing the laboratory existing equipment, documents, records & working procedures, as well as issued testing reports related to food safety lab within scope of work
- 2.2 **Phase II)** Enhancing the capacities of the labs staff by:

- 2.2.1 Providing awareness sessions (theoretical and practical) for the labs' staff in the interpretation of clauses of the standard ISO/IEC 17025:2005 relative to the food safety lab,
- 2.2.2 Conducting four related training sessions (laboratory safety, calibration of laboratory tools and instruments, food Safety, and chemical analysis) as per point number 16 of the term of reference

2.3 Phase III) Design a quality system including drafting a Quality Manual and relevant documents (the management and technical procedures, and other needed SOPs, etc)

2.4 Phase IV) Pilot, revise and supervise the implementation of the designed quality system taking into account the feedback received from the labs during the piloting stage

3. Description of the activities/services

The service provider shall perform and supervise the preparedness of mentioned labs for local accreditation, including:

3.1 **Phase I)** Conduct labs assessment in compliance with ISO 17025

3.2 **Phase II)**

3.2.1 Providing awareness training sessions for the labs' staff in the interpretation of clauses of ISO/IEC 17025:2005 relative to the food safety lab, that are:

- conduct an onsite two-day training course on the management and technical requirements of ISO 17025
- conduct practical training for three days onsite on general quality procedures according to the TORs attached
- conduct one week onsite practical training on technical procedures biosafety lab

3.2.2 Conduct four on-site training sessions for staff of mentioned labs as per ToRs attached

- Laboratory Safety
- Calibration of laboratory tools and instruments
- Chemical Analysis
- Food safety

3.3 **Phase III)** Design Quality System and draft the needed documentation (quality manual, lab procedures, and other needed SOPs). This activity will overlap with phase two to allow to collect and implement feedback from the trainings into the drafting process.

3.5 **Phase IV)** Pilot and supervise the implementation of the designed quality system, including any enhancement or corrective measures and recommendation

4 Detailed Services:

Phase I: Initial assessment in regards ISO 17025;

Duration: 10 days

Service provider should conduct an initial assessment covering all the gaps and needs for the two mentioned labs (technically, financial and administrative)

Phase II: Enhance labs' staff capacities in regards of accreditation and related topics

1. Two day on-site awareness training session

Duration: 2 days

The course is to be conducted in the interpretation of management and technical requirements of ISO/IEC17025:2005 for two days to a number of max. 12 participants. The Service provider to issue certificates of attendance for training/awareness session for Lab's analysts and technicians.

2. On site practical training on general quality procedures

Duration: 3 days

Service provider to conduct onsite training including the development of quality system including a quality manual, lab's needed policies and general quality procedures, forms templates. These manuals, policies and procedures will include;

- The control of documents and records,
- Review of Requests, tenders and contracts,
- Subcontracting of testing,
- Purchasing service,
- Services to the customer,
- Resolving of complaints,
- Control of Non-Conforming testing,
- Internal audits,
- Preventive actions,
- Corrective actions,
- Management Review of quality system.
- The organization structure
- Roles and responsibilities,
- Quality objectives.

3. On site practical training on technical procedures

Duration : 1 week

Service provider to conduct onsite practical training including pilot, supervise implementation of the quality system on required related lab's policies, general technical procedures, standard operating procedures. These policies and procedures are;

- Personnel training and competency evaluations,
- Infrastructure and work environment,
- Selection of testing and the control of standards,
- Uncertainty of Measurement,
- Control of Equipment, ref standards
- Sampling protocols,
- Handling of Test Items, identifications
- Quality Assurance of Testing results,
- Data control and back up
- Reporting of results.

4. **Four training sessions on laboratory safety, calibration of laboratory tools and instruments, food Safety, and chemical analysis.** As per attached ToRs.

Phase III : Design the Quality System and drafting needed documents (quality manual, lab procedures and SoPs)

Duration : 22 weeks

- A. Service provider will draft the needed Quality manual including but not limited to policies and general quality procedures, forms templates together with the general technical procedures and standard operating procedures SOPs required.
- B. Service provider to submit final quality manual (soft copy) including procedures, forms, work instructions, etc.
- C. Service provider to assist the mentioned labs in preparing and submit of application to Accreditation Body.
- D. Service provider to assist and advice on the corrective action(s) of any raised non conformities (NCs) raised by the Accreditation Body. Continue the consultation until the Accreditation body give the ISO17025 accreditation to the lab

Service provider should pilot, supervise and support the labs' implementation the designed quality system, including suggestion of corrective measures

Phase IV : Pilot and supervising the implementation of the designed system

Duration : 8 weeks

5 Deliverables

- i. Initial-Assessment report, addressing mentioned labs and describing labs' current situation, gaps and needs in relation to ISO 17025 (phase I)
- ii. Conduct onsite two-day training course on the management and technical requirements of ISO 17025 (phase II)
- iii. Conduct onsite practical training for three days on general quality procedures according to the TORs attached (phase II)
- iv. Conduct one week onsite practical training on technical procedures and biosafety. (phase II)

- v. Conduct training session on Laboratory Safety as per attached ToRs (phase II)
- vi. Conduct training session on Calibration of laboratory tools and instruments as per attached (phase II)
- vii. Conduct training session on Food Chemical Analysis as per attached ToRs (phase II)
- viii. Conduct training session on Food safety as per attached ToRs (phase II)
- ix. Develop a complete quality system including submission of quality manual, policies needed management and technical procedures, quality forms templates (English/Arabic version) (phase III) – deadline: 28 July 2017.
- x. Final report including recommendations and corrective actions or measures based on piloting phase (phase IV)

6 Duration and time schedule

The work shall commence after the signature of a contract based on these TORs (or a LoA respectively) by both Parties according to the below time schedule:

Preparation for ISO 17025 accreditation (Phases)

Phase	Duration (days/weeks)	Date
Phase I	10 days	8-18 January 2017
Phase II*	38 days	20 Jan - 6 April 2017
Phase III	22 weeks	21 Feb – 28 July 2017
Phase IV	8 weeks	10 August 2017 – Sep 30

*details training Sessions (phase II)

Training Session	Duration	Date
onsite training course on the management and technical requirements of ISO 17025	2 days	22 -23 January 2017
onsite practical training on general quality procedures according to the TORs attached	3 days	24 - 26 January 2017
onsite practical training on technical procedures and biosafety	1 week	29Jan – 2 Feb 2017
Laboratory Safety	5 days	5 - 9 February 2017
Calibration of laboratory tools and instruments	6 days	11- 16 February 2017
Chemical Analysis	12 days	26 February – 11 March 2017
Food safety	5 days	2-6 April 2017
Friday is not a working day		

15 Monitoring and reporting arrangements:

After the completion of each training (4) and each phase (4) the service provider shall submit to the responsible Officer (through the FAO Project Manager) a comprehensive report consisting of a narrative within 7 days following the completion of the services. The report must be sufficiently detailed to allow certification of deliverables and of expenditures.

The financial report shall be signed and certified as to its correctness by a duly designated representative of the Service Provider (e.g. executive officer, chief financial officer, chief accountant or similar).

The service provider shall establish an efficient mechanism to ensure that a systematic updates in regard to the implementation progress are available to FAO and other parties of the project Steering Committee. The Service provider shall provide the national project manager of the FAO with a weekly plan for the visits and activities to be implemented on daily basis, besides the submission of weekly reports that indicate the accomplished activities in accordance to the submitted weekly plans.

16. Term of reference Conduct four on-site training sessions for staff:

1- Onsite training on Calibration

A. Target group:

Analysts, division supervisors, quality control officer and laboratory director.

B. Participant laboratories:

1. Food safety Department at CVL/ Central Veterinary Laboratory/ Gaza
2. Public Health Laboratory

C. Duration of training:

1. 6 training days.
2. 5 hours per day as minimum

D. Number of participant : 11 participants

E. TOR

- 1- The trainer should prepare training manual on calibration both hard and soft copy, including the following topics;
 - External and Internal calibration.

- Use and calibration of pipettes (graduated, one mark and variable volume pipettes) and burettes, including titration techniques.
- Calibration of glassware
- Use and calibration of balances, handling and weights
- Use and calibration of ovens, use of desiccators'
- Calibration of pH meter.
- Calibration of thermometers.
- Calibration of instruments: HPLC, GC, GC/MS....etc.
- Calibration of microscopes.
- Calibration of micropipettes.
- Calibration for other equipment

F. Requirements of training:

1. A written curriculum for training should be performed.
2. Training should include theoretical and practical parts.
3. An official certificate should provide by the trainer.

2- Onsite training on : Food Chemistry

A. Target group;

Chemistry analysts, chemistry division supervisors, quality assurance officer and one senior staff.

B. Participant laboratories:

1. Food safety Department at CVL/ Gaza
2. Public Health laboratory

C. Duration of training:

1. **Twelve training days , five hours per day as minimum**

D. Number of participant : 6 participants

E. TOR

- 1- The trainer should prepare training manual both hard and soft copy, including the following topics;
- 2- General requirements in lab:
 - Handling, function and calibration of glassware
 - Correct use of fume cupboards

- Handling of chemicals, acids, alkalis, solvent and preparation of solution including storage and disposal
 - Sample preparation including digestion and storage
 - Preparation of solutions and buffers.
 - Chemistry laboratory quality systems and documentation
 - Chemistry laboratory safety issue and regulation
- 3- Laboratory technique on testing meat and milk products:
- Fats
 - Carbohydrates – starch and sugar.
 - Fibre
 - Minerals
 - Proteins
 - Vitamins
 - Chemical contaminants
 - Allergens and intolerance.
 - Additives
- 4-
1. Training on High performance liquid chromatography.
 2. Training on gas chromatography.
 3. Writing results.
 4. Approving results.
 5. Issuing reports.

5- Requirements of training:

- a. A written curriculum for training should be performed.
- b. Training should include theoretical and practical parts
- c. Lectures should be in both English and translated into Arabic.
- d. An official certificate should provide by the trainer.

3- Onsite training on :Laboratory safety training.

a. Target group:

Laboratory workers (managers, supervisors, technicians, analysts)

b. Participant laboratories:

- 1- Central Veterinary Laboratory /Food safety - Gaza
- 2- Public Health Laboratory/ Gaza

c. Number of participant : 16 participants

d. Duration of training:

1. 5 working days
2. 5 hours per day as minimum

e. TOR

1. The trainer should prepare a laboratory safety manual both hard and soft copy, including the following topics;
2. Personal safety.
3. Fire prevention.
4. Housekeeping.
5. Emergency procedures.
6. Waste collection and disposal.
7. Children and after hours experiments.
8. Safety check lists.
9. Personal protective equipment.
10. Laboratory safety equipment: fume hood, chemical storage cabinets.
11. Refrigerators.
12. Eye wash station and safety showers.
13. Fire safety equipment.
14. Reporting injuries or accidents.

f. Requirements of training:

- 1- A written curriculum for training should be performed.
- 2- Lectures should be in Arabic.
- 3- An official certificate should provided by the trainer.

4- Onsite training on General food safety

a. Target group:

1. Laboratory workers (managers, supervisors, technicians, analysts)
2. Veterinarians from veterinary offices of different districts.

b. Participant laboratories:

1. Food safety Department at CVL/ Gaza
2. Veterinary offices of directorate veterinary services and animals health.
3. Private veterinarian at food factories, dairy farms, slaughter houses
4. Public Health Laboratory

c. Duration of training:

- 1- **five** days
- 2- **8 training** hours per day

d. Number of participant : **20 participants**

e. TOR

- the trainer should prepare training manual both hard and soft copy, including the following topics;
- Food safety and sanitation management.
- Hazards to food supply.
- Factors affecting foodborne illness.
- HACCP: Hazard Analysis and Critical Control Points.
- Facilities, equipments and utensils.
- Cleaning and sanitizing operations.
- Environment sanitation and maintenance.
- Accident prevention and crisis management.
- Education and training.
- Food safety regulations.

f. Requirements of training:

- A written curriculum for training should be performed..
- Training should include theoretical and practical parts.
- An official certificate should provide by the trainer.

1

Budget Break Down:

Expenses	Unit type	Number of Unit	Unit costs	Total
Activity A : Specify the main activity - this should correspond to the main activity heading of the workplan				



Personnel				
Travel (please create sub-line for the different components:, accommodation, allowance, other)				
Other (specify)				
Other (specify)				
Subtotal A				
Activity B				
Personnel				
Travel (please create sub-line for the different components:, accommodation, allowance, other)				
Other (specify)				
Other (specify)				
Subtotal B				
Activity C:				
Personnel				
Travel (please create sub-line for the different components:, accommodation, allowance, other)				
Other (specify)				
Other (specify)				
Subtotal C				
D: Other expenses (please include here all costs that are not related to any specify activity. Please specify the nature of these costs)				
Other (specify)				
Other (specify)				
Subtotal D				
TOTAL A + B + C + D				

