

August 25, 2000

**MEMORANDUM**

TO: Nancy Estes, RFFPO/Mali

FROM: Henry L. Barrett, RIG/Dakar

SUBJECT: Audit of Internal Controls over USAID Relief Commodities at the Port of Freetown in Sierra Leone, Audit Report No. 7-636-00-008-P

This memorandum is our report on the subject audit. We have considered your comments to the draft report and have included them in their entirety as Appendix II. The report contains one recommendation. Based on your comments to the draft report, we consider that RFFPO/Mali has made a management decision on the recommendation. Please notify USAID's Management Innovation and Control Division(M/MPI/MIC) when final action is completed for the recommendation.

I appreciate the cooperation and courtesies extended to the audit team during the course of this audit.

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**Background**

Sierra Leone is a small West African country of about 4.2 million people that is still suffering from the effects of a bitter civil war that started in 1991. In that year, the Revolutionary United Front (RUF) launched its campaign against the Government of Sierra Leone (GOSL), which most unfortunately was characterized by brutal killings, amputations, decapitations, mutilations, rape, arson, abduction, political instability, and economic chaos. A peace agreement was signed between the Revolutionary United Front and the Government of Sierra Leone on July 7, 1999. Although fighting subsequently broke out after the signing, the situation was under control for the most part (at the time of the audit), primarily because of intervention by the international community. Some degree of peace and stability is ensured by the presence of the United Nations Observer Mission in Sierra Leone (UNOMSIL) and troops of the Nigerian-led

military observer group of West African countries known by the acronym ECOMOG<sup>1</sup>.

According to USAID's Bureau for Humanitarian Response (BHR), Sierra Leone received about \$254 million in United States Government (USG) assistance between fiscal years 1991 and 1998. This assistance emanated from several sources including: (1) USAID's Office of U.S. Foreign Disaster Assistance (BHR/OFDA), (2) USAID's Office of Food for Peace (BHR/FFP), (3) USAID's Office of Transition Initiatives (BHR/OTI), and (4) the State Department's Bureau for Population, Refugees, and Migration (State/PRM). Assistance included emergency food aid, medical and health relief; support for agricultural recovery, refugees, internally displaced persons, and other war-affected people; and technical assistance to the GOSL.

According to BHR, USG humanitarian assistance to Sierra Leone totaled \$34.8 million for fiscal year 1999. Of this total, BHR/FFP provided \$15.4 million in food aid to Sierra Leone and also provided additional food aid resources to the World Food Program (WFP). BHR/OFDA provided \$14.4 million in emergency humanitarian assistance. The remainder was provided by BHR/OTI for civil society and support of the peace accord, the Bureau for Africa to support a children's tracing network, and State/PRM for Sierra Leonean refugees.

Moreover, a reasonably high level of humanitarian assistance is expected to continue. For fiscal year 2000, Secretary of State Albright promised another \$55 million after she visited Sierra Leone in October 1999.

The USAID food aid assistance to Sierra Leone is managed by the Regional Food for Peace Office in Mali (RFFPO/Mali). A Committee on Food Aid (CFA), which is chaired by WFP, manages coordination of the humanitarian relief effort in Sierra Leone. USAID's cooperating food aid sponsors in Sierra Leone are members of the CFA and include CARE, Catholic Relief Services (CRS), and World Vision International (WVI). Meetings are held weekly to coordinate and report on issues involving the relief effort.

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## **Audit Objective**

The Office of the Regional Inspector General in Dakar

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<sup>1</sup>This acronym means Economic Community of West African States Cease-Fire Monitoring Group

audited the internal controls over USAID relief commodities at the Freetown port in Sierra Leone to answer the following question:

**Did the RFFPO/Mali and the cooperating sponsors ensure the necessary internal controls over relief commodities from Freetown port entry to port exit in accordance with USAID policies and procedures?**

Appendix I contains a discussion of the scope and methodology for the audit. Appendix II includes management's full response to our draft audit report.

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## **Audit Findings**

**Did the RFFPO/Mali and the cooperating sponsors ensure the necessary internal controls over relief commodities from Freetown port entry to port exit in accordance with USAID policies and procedures?**

The RFFPO/Mali and the cooperating sponsors (CS) did not ensure the establishment of necessary internal controls over relief commodities from Freetown port entry to port exit in accordance with USAID policies and procedures. Although losses may not have been excessive for an entire fiscal year, the lack of important internal controls led to significant losses during a recent vessel's commodity discharge.

The RFFPO/Mali and the cooperating sponsors were impeded by several factors from establishing adequate internal controls over the movement of USG commodities from the shipping vessel to the cooperating sponsors' warehouses outside the port. Chief among these factors were: (1) lack of USAID monitoring capability in Sierra Leone, (2) inefficient port operation and (3) continuing civil strife. The next three paragraphs describe those factors, which are relevant in understanding the operational conditions and hindrances which prevented USAID personnel and the cooperating sponsors from ensuring adequate internal controls at the Freetown port.

USAID does not have a representative in Sierra Leone to monitor or oversee its interest in this large humanitarian effort. The monitoring responsibility is primarily conducted by the Emergency Relief Coordinator (ERC) located in Conakry, Guinea who reports to the Regional Food for Peace Office in Bamako, Mali. The ERC also has other responsibilities and oversees other

emergency programs in West Africa. Also, the ERC is only able to visit Sierra Leone with approved clearance from the U.S Ambassador to Sierra Leone, and when USG provided accommodations are available since the hotels were all severely damaged during the war. Due to security restrictions for American citizens, the current ERC, who has held the position for the past two years, could not monitor the emergency relief program outside of Freetown.

According to WFP officials, the Freetown port is the most expensive port in West Africa in large part because of its inefficiency and poor security. Port charges are higher because the ship needs more time to unload its cargo and losses are greater because of poor security, obsolete equipment, and inadequate training of stevedore personnel. The Freetown port has antiquated and inadequate equipment and facilities, security is poor, and the port suffered heavy damage during the past two years of the civil war. As an example, rebel forces vandalized the port in January 1999 (prior to the peace accord) and stole most of the supplies and equipment. The cargo handling equipment, which is very important for the efficient discharge of commodities, is badly worn and in need of replacement. In addition, the port lacks much of the equipment to facilitate container operations.



These lifting cranes were not used for years, according to port officials.

In addition, there is limited fire-fighting capacity at

the port, which poses a safety hazard and a potential security risk. Neither the Government of Sierra Leone, nor the Sierra Leone Port Authority (SLPA) has the monies to acquire the equipment necessary to improve port capacity and rehabilitate existing facilities.

Although a peace accord between the GOSL and the RUF was signed in July 1999, civil strife has continued. Acts of violence such as looting and commandeering of vehicles continue. Poor road conditions and inadequate supplies of essential commodities, such as gasoline, also complicate the distribution of relief supplies. Acts of violence are directed at international personnel as well as the indigenous civilian population. This persistent state of insecurity has hindered the assistance effort, not only at the Freetown port but also throughout the country.



Victims of the civil war at an amputee camp in Freetown.

To address the problems at the Freetown port, WFP has proposed a project to rehabilitate the port to improve port capacity, including cargo handling capacity and security. According to WFP, and based on our own observation, implementing this proposal should increase the general efficiency of port operations; reduce the risk of demurrage, often incurred due to poor handling facilities; and reduce cargo losses, to the benefit of

all port users. The proposal includes the acquisition of extinguishers and hoses to complement the current minimal fire safety equipment. It also includes the acquisition of security lights and communications equipment, which would improve overall security.

**Inadequate Controls at Port  
Require Immediate Action**

Inadequate controls at the Freetown port led to significant losses from one shipment which occurred during a discharge of USG food aid commodities in January 2000. The losses that occurred during that particular vessel discharge were in contravention of the peace accord and USAID regulations and policies. Some examples of the inadequate controls are: (1) inadequate cargo handling equipment and stevedore gear at the port, (2) poorly trained and unsupervised stevedores, and (3) unreliable port security personnel. As a result of these internal control weaknesses, the intended beneficiaries are not receiving all of the planned USG relief commodities.

**Recommendation No. 1: We recommend that Regional Food for Peace Office in Mali, in conjunction with the Committee on Food Aid, meet with the Sierra Leone Port Authority and Ministry of Transportation to:**

- a) **implement the use of private security personnel contracted by the cooperating sponsors to escort/guard the discharge of U.S. Government relief commodities from the ship to the cooperating sponsors' warehouses located outside the port; and**
- b) **develop clearing and forwarding procedures to speed the unloading of emergency relief cargoes.**

In February 2000, the Chairman of the Committee on Food Aid (CFA) wrote a letter to the Ministry of Transport and Communication (MOTC) regarding serious concerns about commodity losses at the port. The letter stated in part, "During the week of January 18-27, 2000, the World Food Program (WFP), World Vision International (WVI) and Catholic Relief Services (CRS) were discharging humanitarian relief food commodities from three vessels at port. Throughout this activity, there were some instances of internal control weaknesses such as poor cargo handling and lack of security that resulted in unacceptable losses ranging from five to fifteen percent."

In its letter, the CFA recognized the difficult

constraints under which the port was operating but requested the port's urgent attention to various incidents of poor cargo handling which led to spillage and losses, and also to the lack of adequate security. The letter further charged that the port stevedores were poorly trained and supervised and consistently handled cargoes in a rough and unprofessional manner leading to huge losses. Pilfering of commodities at the port was a concern and was even acknowledged by the port officials.

An additional accusation asserted by the CFA in their letter included physical threats to some of the cooperating sponsor staff for attempting to confront those believed to be pilfering USG food aid commodities. This violates the peace accord that includes a clause to "guarantee the security of the presence and movement of humanitarian personnel" as discussed further in this report.

The three most important internal control weaknesses that contributed to commodity losses included: (1) unreliable port security personnel (2) inadequate and obsolete cargo handling equipment and (3) low-paid government stevedores who were poorly trained and inadequately supervised. There were three additional internal control weaknesses which contributed to an inefficient port operation which included: (1) weak controls over port access and entry, (2) lack of specific clearing and forwarding procedures for emergency relief cargoes, and (3) lack of a computerized management system.

Regarding the commodity discharge referred to above, WFP stated their losses were unacceptably high. However, WFP did not indicate the exact amount of these losses. WVI reported a commodity loss rate of 2.8 percent at the port and CRS reported that their damaged/loss cargo amounted to 10.4 percent. In our opinion, these port loss rates are excessive, unacceptable and require immediate attention. In March 2000, the U.S. Ambassador to Sierra Leone sent a letter urging the Minister of Development and Economic Planning to take corrective action on this issue.

Although the audit disclosed that the port has serious problems that need to be addressed, the audit did not reveal that any of USAID's cooperating sponsors incurred commodity losses as high as fifteen percent from the commodity discharge of January 2000, as mentioned by the Chairman of the CFA in the letter referred to above.

For informational purposes, the following chart identifies reported total losses and reported port losses for the three cooperating sponsors for calendar year 1999. The largest reported loss by the cooperating

sponsors was incurred by CRS, which amounted to 12.12 percent. However, the overwhelming majority of this was due to looting which occurred outside the port operation.

Also, note that WVI only reported 2.95 percent in commodity losses for the year with the majority of these losses occurring at the port as reflected in the table below.

**ANALYSIS OF COOPERATING SPONSOR (CS) LOSSES  
For Calendar Year 1999 (Unaudited)**

CS	Total Cargo	Port Losses	Other Losses <sup>2</sup>	Total Losses	Total Losses as % of Total Cargo	Port Losses as % of Total Cargo	Port Losses as % of Total Losses
	Kilograms	Kilograms	Kilograms	Kilograms	Percent	Percent	Percent
CARE	8,275,276	0	624,694	624,694	7.55	0	0
WVI	5,155,363	103,277	48,912	152,189	2.95	2.00	67.86
CRS	10,819,214	1,300	1,310,414	1,311,714	12.12	0.01	0.10

Article XXVII of the peace accord negotiated between the GOSL and the RUF dated July 7, 1999 states, "...The Parties also agree to guarantee the security of all properties and goods transported, stocked or distributed by humanitarian organizations, as well as the security of their projects and beneficiaries. The Government shall set up at various levels throughout the country, the appropriate and effective administrative or security bodies which will monitor and facilitate the implementation of these guarantees of safety for the personnel, goods and areas of operation of the humanitarian organizations."

According to AID Regulation 11 (section 211.5), under "program supervision", the cooperating sponsor is responsible for providing adequate supervisory personnel for the efficient operation of the program, including personnel to organize, implement, control and evaluate programs involving distribution of commodities. While AID Regulation 11 cannot specify internal control procedures that should be in effect at various seaports receiving USG commodities, prudence requires an operational port system that includes sufficient consideration for accepted measures intended to promote

<sup>2</sup> Other losses occurred outside the port, for example, looting, warehouse losses, infestation, marine losses, etc.



the efficient discharge and accountability of commodities.

BHR/FFP disseminated state cable 315309 dated January 1997 (sent to USAID worldwide) on the subject of PL-480 Title II that described the roles and responsibilities of USAID field missions, cooperating sponsors, and USAID/W.

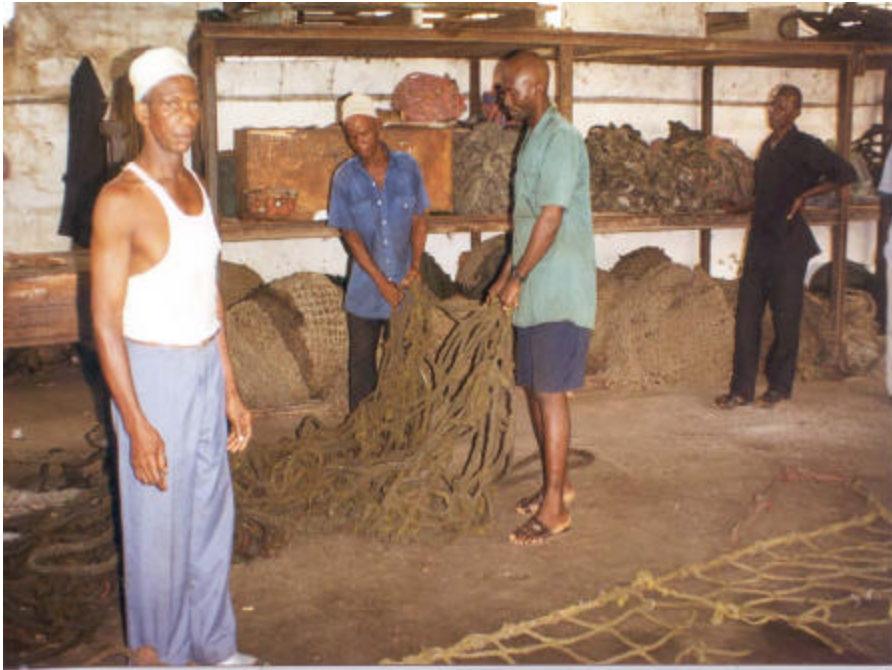
Paragraph four of the cable states that the cooperating sponsor is fully responsible for managing Title II programs. It goes on to state that the cooperating sponsor is responsible for physical control, management, and accountability of all granted commodities. We interpret this to mean that the cooperating sponsors have a commitment to do all that is necessary to protect commodities and reduce losses.

In our discussions with port officials, they felt that, to some extent, the charges made by the USAID cooperating sponsors against the Sierra Leone Port Authority (SLPA) were somewhat exaggerated. However, they recognized that the port had problems in need of immediate attention and they indicated to us a willingness to address these issues to the extent that they were able to within the limitations of their scarce resources. For example, the SLPA is the sole entity providing licensed stevedoring services at the port. However, in our meeting with the Port General Manager, he commented that privatization of the port is preferable for a more efficient operation, although this is a longer-term goal. He further agreed that he would permit the international donor community to use their own private security up to the ship's hatches to address concerns about pilferage and cargo mishandling. The SLPA officials also acknowledged that pilfering takes place at the port (as it does at all ports) but they do not believe that the petty pilfering has resulted in the large reported losses at the port. They also pointed out that when Freetown is the last port-of-call on a ship's route, as it oftentimes is, they get blamed for commodity losses and damages that occurred at other ports in route to Freetown.

The SLPA officials stated that they would like the international donor community to recognize that they are working under very difficult constraints in the aftermath of a civil war, but that they are genuinely interested in improving the port's operational environment for the economic prosperity of the country. For immediate redress on some issues such as the purchase of needed cargo handling equipment or rehabilitation, assistance is needed from the international community.

The internal control weaknesses at the port discussed above were complicated by the civil war that has lasted eight years. Rebels vandalized the Freetown port in

January 1999(prior to the peace accord) and stole most of the supplies and equipment. As a result, the port is in need of rehabilitation, some of which is already underway.



Cargo handling equipment - worn nets and slings in need of replacement.

Unreliable port security is a major factor contributing to the problem. One of USAID's cooperating sponsors asserted that ECOMOG is part of the problem, and that the Freetown port police are not reliable enough to prevent pilferage. ECOMOG also provided night port security. In one example, WFP incurred losses at night at the port while the ECOMOG unit responsible for guarding the port was on duty. Port officials stated to the auditors that there were no more night discharge operations; the chairman of the Committee on Food Aid in Freetown confirmed this. The Freetown port security force is underpaid and cannot be relied upon by USAID's cooperating sponsors to provide adequate security to assure the safe movement of commodities.

The port stevedores are unionized government personnel and poorly paid, with little incentive to properly handle commodities and minimize thefts and diversions. Also, the cooperating sponsors believe that the stevedores are not properly trained based on their observations of how commodities were handled. To address this concern, the General Manager of the port has also agreed that, as part of a longer-term goal, stevedoring would be privatized. WFP plans to consider offering incentive pay to the

stevedores with the objective of providing greater encouragement to exercise due care and reduce losses.

The situation at the port is further complicated by other factors including increased corruption in the country, according to some sources. The arrival of USG, UN, and other donor commodities which are easily saleable at the market and the large quantities of food arriving in bulk along with other relief commodities provide a tempting situation that must be better controlled.

Commodity losses are not built into the budgets of USAID cooperating sponsors and detract from the level of support that the international community can provide to the vulnerable groups of Sierra Leone. This is particularly important in this environment whereby civil war has severely crippled the economy. The efficiency of the Freetown port is vital to the flow of not only relief commodities but commercial goods as well. Furthermore, any impediments in the clearing and forwarding process only serve as obstacles to development and frustrate the humanitarian efforts of the international community.

An inefficient port operation results in higher port charges to users and this impedes development and economic progress in the long-run.

We believe that immediate attention needs to be given to addressing these port issues and we are encouraging the RFFPO/Mali to implement the above recommendation as soon as possible.

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## Management Comments and Our Evaluation

In its response to our draft report, RFFPO/Mali provided written comments that are included in their entirety as Appendix II. We considered these comments in preparing the final report.

Our draft report initially included a recommendation that RFFPO/Mali in conjunction with the CFA meet with the SLPA and Ministry of Transportation to develop a plan and timetable to expedite the port rehabilitation project. Based on RFFPO/Mali's response to our draft report and discussions we had in our office with the RFFPO/Mali representative, we understand RFFPO/Mali's position that implementing the project is premature at this time given the current situation in Freetown and that it is beyond RFFPO/Mali's control. Therefore we have removed this recommendation from the final report.

This final report includes one recommendation with two parts. RFFPO/Mali agreed with Recommendation Nos. 1.a and 1.b and has made Management Decisions for both parts of this recommendation.

Recommendation No. 1.a recommended the use of private security personnel contracted by the cooperating sponsors to escort/guard the discharge of U.S. Government relief commodities from the ship to the cooperating sponsors' warehouses located outside the port. RFFPO/Mali stated that the cooperating sponsors successfully lobbied the Sierra Leone Port Authority to authorize them to hire private security guards to be present for last month's food arrivals. RFFPO/Mali also stated that the cooperating sponsors reported a much-improved situation and that they will continue to employ guards for future food aid shipments. This action constitutes a Management Decision. Final action on this part of the recommendation can take place when RFFPO/Mali provides documentation such as an agreement signed between the SLPA and the cooperating sponsors authorizing the cooperating sponsors to use private security guards.

Recommendation No. 1.b recommended the development of clearing and forwarding procedures to expedite the unloading of emergency relief cargoes. RFFPO/Mali stated that the CARE Deputy Director has agreed to bring up the development of port clearing and forwarding measures at the next CFA meeting. RFFPO further stated that the cooperating sponsors would meet with port officials to have these officials develop procedures to expedite the unloading of emergency relief cargoes. With these actions, a Management Decision has been reached. Final action will be deemed to have taken place when RFFPO/Mali provides a copy of the final approved

procedures to expedite the unloading of emergency relief cargoes.

<p style="text-align: center;"><b>SCOPE AND METHODOLOGY</b></p>
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**Scope**

We conducted our Audit of Internal Controls over USAID Relief Commodities at the Port of Freetown in Sierra Leone in accordance with generally accepted government auditing standards. The audit assessed whether the system of internal control at the Freetown Port was adequate to ensure the discharge and dissemination of USG relief commodities with minimal losses. The audit focussed on the Freetown Port facility to determine:

- ◆ whether the RFFPO/Mali and cooperating sponsors ensured the establishment of specific internal controls to minimize commodity losses, and
- ◆ whether USG relief commodity losses were excessive.

The report includes a chart with unaudited information which analyzes commodity losses as reported by the cooperating sponsors for calendar year 1999. Audit fieldwork was conducted in Freetown, Sierra Leone at the port premises from March 9th to 16th, 2000 and at the USAID Mission in Conakry, Guinea from March 17th to 21st, 2000.

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**Methodology**

To accomplish this audit objective, we reviewed USAID policies and guidance related to emergency relief commodities and applicable laws, regulations and agreements. Particularly, we reviewed USAID Regulation 11, the peace agreement between the GOSL and the Revolutionary United Front, and the Freetown Port Tariff Regulations.

We conducted interviews with port officials, performed an inspection of the port facilities, and reviewed the procedures in place for discharging and handling relief commodities. We also met with representatives of USAID's cooperating sponsors, including CARE, CRS, and World Vision. We visited CARE, WFP, some Freetown port warehouses, and the amputee camp in Freetown. We took several photos that are included in the report to better illustrate the problems of the port and the impact of the civil war. We examined loss reporting documents to determine whether these reports were being filed by the appropriate parties in a timely manner. We also discussed and reviewed the recently developed automated tracking system of loss reports with the Emergency Relief Coordinator.

We inquired about the roles and responsibilities of USAID/Guinea and the RFFPO/Mali in the management and oversight of the USAID emergency relief program in Sierra Leone.


While we did not audit WFP, we met with WFP officials who provided us with useful information for our audit. WFP receives a significant portion of the USG food aid commodities for Sierra Leone. Also, WFP chairs the Committee on Food Aid (CFA) in Freetown for which USAID's implementing partners are members. As a part of our audit, we attended one of the CFA meetings.





JUL 03 2000

To: Henry L. Barrett, RIG/Dakar

From: Nancy Estes, RFFPO/Mali 

Date: June 26, 2000

Subject: USAID/RFFP/Mali Management Comments on audit of Internal Controls Over USAID Relief Commodities the Port of Freetown in Sierra Leone, Audit Report No. 7-636-00-00X-P

Recommendation No. 1: We recommend that the Regional Food for Peace Office in Mali, in conjunction with the Committee on Food Aid, meet with the Sierra Leone Port Authority and Ministry of Transportation to develop a plan and timetable to:

- a) expedite the port rehabilitation project which entails providing the Freetown port with adequate cargo handling equipment and stevedore gear, training for the stevedores, and reinforcing security;

**RFFP/MALI RESPONSE:**

**Although we can meet with port officials yet again, given the current climate in Freetown and the upsurge in violence, we cannot guarantee that these officials will draft a plan and timetable for port rehabilitation. Therefore, we do not think it prudent to address this recommendation at this time.**

**It is a well-known fact that the Port of Freetown facilities are abysmal. Years of neglect, largely due to a nearly ten-year old civil war, have made this port one of the worst, if not the worst, in West Africa. The Government of Sierra Leone has not provided any funding to rehabilitate the port.**

**The U.S. Ambassador to Sierra Leone has met with the highest level of officials in Sierra Leone on the subject of improving port conditions to receive USG emergency food aid commodities, and WFP and NGOs have met with port officials many times lobbying for improvements.**

**The World Food Program (WFP) has taken the situation in hand by developing a proposal for \$1.4 million dollars, included in the recent United Nations Inter-Agency Appeal for Sierra Leone, to buy new port equipment and, according to the WFP Sierra Leone Country Director, to provide training and equipment for stevedores, and improve security at the port. However, we understand that the project has not received donor funding. FFP/W will submit a copy of the WFP proposal to USAID/OFDA for possible funding.**

In the short-term, the Emergency Food Aid Coordinator has discussed with PVOs and WFP during the Committee on Food Aid meetings whether there are any temporary measures that could be taken to at least improve the situation. Notwithstanding the recent upsurge of violence requiring WFP and PVO staff to evacuate, the CFA members agreed to brainstorm on implementable possibilities to improve port security and effectiveness of stevedores, and to then meet with port officials again. FFP/W West Africa Program Manager will visit Freetown in June to follow up on progress, and RFFP/Mali plans to visit Freetown in July. (Both these visits are contingent on the U.S. Embassy in Freetown providing country clearance.)

- b) implement the use of private security personnel contracted by the cooperating sponsors to escort/guard the discharge of U.S. Government relief commodities from the ship to the cooperating sponsors' warehouses located outside the port;

**RFFP/MALI RESPONSE:** RFFP/Mali accepts this recommendation. CARE, CRS, and WV (World Vision) successfully lobbied the Port Authority to authorize them to hire private security guards to be present for last month's food arrivals. (The ship was the SS Wilson that discharged 26 April to 3 May in Freetown.) PVOs report a much improved situation. CARE, for example, hired 15 guards from the Wackenhut Company that work inside the ship hatches and ride on trucks. Because of this successful operation, PVOs will continue to employ guards for future food aid shipments. (Note: British troops are currently guarding the port, and PVOs report there has never been such good port security in the last ten years.)

- c) define clearing and forwarding measures to expedite the unloading of emergency relief cargoes.

**RFFP MALI RESPONSE:** RFFP/Mali accepts this recommendation.

The CARE Deputy Director has agreed to bring up the development of port clearing and forwarding measures at the next Committee on Food Aid meeting. The PVOs will try to meet with port officials to have these officials develop procedures to expedite the unloading of emergency relief cargoes. If progress with officials is slow, FFP/W and RFFP/Mali will request PVOs to agree on optimal procedures amongst themselves given the current state of the port, and discuss these with port authorities.

**TABLE OF ACRONYMS**

<b>BHR</b>	Bureau for Humanitarian Response
<b>CFA</b>	Committee on Food Aid
<b>CRS</b>	Catholic Relief Services
<b>CS</b>	Cooperating Sponsors
<b>ECOMOG</b>	Economic Community of West African States Cease-fire Monitoring Group
<b>ERC</b>	Emergency Relief Coordinator
<b>FFP</b>	Food for Peace
<b>GOSL</b>	Government of Sierra Leone
<b>M/MPI/MIC</b>	Management Innovation and Control Division
<b>OFDA</b>	Office of Foreign Disaster Assistance
<b>OTI</b>	Office of Transition Initiatives
<b>RFFPO/Mali</b>	Regional Food for Peace Office in Mali
<b>RUF</b>	Revolutionary United Front
<b>SLPA</b>	Sierra Leone Port Authority
<b>State/PRM</b>	State Department's Bureau for Population, Refugees, and Migration
<b>UNOMSIL</b>	United Nations Observer Mission in Sierra Leone
<b>USAID</b>	United States Agency for International Development
<b>USG</b>	United States Government
<b>WFP</b>	World Food Program
<b>WVI</b>	World Vision International