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Nutrition Budget Brief



SIERRA LEONE
AUGUST 2026



Key messages and recommendations

1 When nutrition-sensitive interventions are included, government allocations to nutrition increased from 1 per cent of the total budget in 2022 to 6 per cent in 2026. However, more than 90 per cent of 2026 nutrition spending remains **nutrition-sensitive, largely supporting school feeding and adult-focused interventions**. This indicates limited prioritization of nutrition-specific investments for children under five, particularly during the first 1,000 days of life, when returns for survival, cognitive development, learning and productivity are highest.

Recommendation: The Government of Sierra Leone should prioritize funding for high-impact nutrition-specific interventions, especially those targeting the first 1,000 days of life, while strengthening the tracking of both domestic and external nutrition financing to ensure adequate, predictable and sustained resource allocation.

Government should prioritise investments in early years, ensuring that children receive a continuous package of care during the first 1,000 days of life

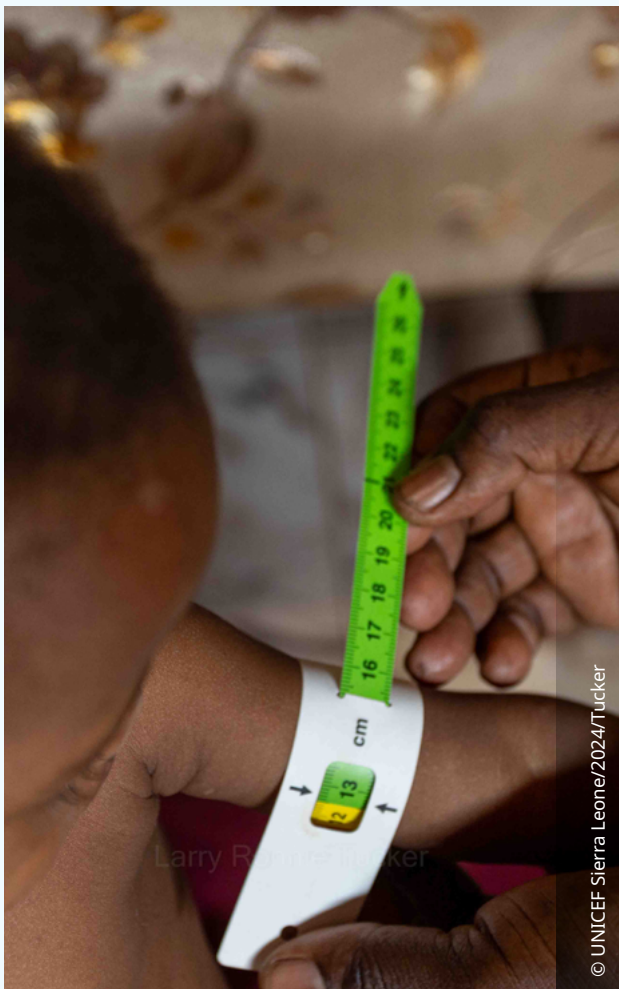
2 Sierra Leone has strengthened its nutrition policy and financing architecture, notably through the **2025-2030 National Nutrition Commitments Framework**. The Framework sets out 11 multisectoral commitments with clearly defined nutrition-specific and nutrition-sensitive indicators. The Government has also initiated nutrition budget tagging and tracking, requiring ministries, departments and agencies (MDAs) to identify nutrition-related allocations, which resulted in a dedicated nutrition annex in the 2026 budget.

Recommendation: The Ministries of Finance and Health and the Scaling Up Nutrition (SUN) and Food Systems Coordination Unit should operationalize the Nutrition Commitments Framework through transparent planning and financing mechanisms, clearly defined institutional roles, funded action plans and enforceable accountability arrangements. Continued investment in MDA capacity for nutrition-sensitive planning, budgeting and reporting will be essential to achieve the 2030 targets.

3 In 2026, the Government allocated **SLE2 million (US\$83,333) for nutrition supplies through the National Medical Supplies Agency**. This builds on the Government's US\$99,000 co-financing contribution in 2023 under the Nutrition Match Window, which was matched 1:1 by donors to procure 3,400 cartons of ready-to-use

therapeutic food (RUTF), covering approximately 5 per cent of annual needs. Together, these investments demonstrate growing domestic commitment and the catalytic potential of blended finance to expand access to life-saving nutrition commodities.

Recommendation: The Ministry of Finance should sustain and progressively increase allocations for essential nutrition supplies, such as RUTF and Vitamin A supplementation, while leveraging the Nutrition Match Window under the Child Nutrition Fund to maximize co-financing. The Government should also strengthen domestic resource mobilization and explore innovative financing options to close remaining funding gaps and ensure predictable access to essential nutrition supplies.



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4 Weak budget tagging and tracking continues to undermine decision-making, prioritization and accountability.

Despite progress in estimating nutrition spending, incomplete and inconsistent tagging across MDAs limits Government's ability to track, compare and optimize nutrition investments. Core budget lines, including those for the Directorate of Food and Nutrition, remain difficult to identify, while salary data cannot be disaggregated for nutrition-related positions. In addition, without weighting nutrition-sensitive allocations, estimates may overstate actual nutrition spending.

Recommendations

- The Ministry of Finance, along with the SUN and Food Systems Coordination Unit, should institutionalize nutrition budget tagging across all MDAs from the 2027 budget cycle and beyond, using national guidelines to identify nutrition-specific and nutrition-sensitive allocations. The Directorate of Food and Nutrition under the Ministry of Health should work with the Ministry of Finance to make its allocations more visible by clearly identifying, tagging and reporting budget lines related to the Directorate of Food and Nutrition in future budget submissions and annexes.
- The SUN Secretariat, supported by the Ministry of Finance, should introduce expert-based weighting to estimate the nutrition-related proportion of relevant budget lines, in line with SUN guidance.
- The Ministry of Finance should strengthen nutrition budget reporting in future Budget Speeches and publish expenditure data to improve transparency, accountability and monitoring of budget execution.

Introduction

This Budget Brief builds on earlier efforts to analyse and track nutrition spending in Sierra Leone, including the 2021 Action Against Hunger expenditure analysis report, while addressing persistent evidence and data gaps on nutrition financing. It examines the size, trends and composition of approved nutrition-related budget allocations from 2022 to 2026, drawing on available budget data to highlight progress in government budget tracking. The Brief also recognizes

the methodological challenges inherent in analysing nutrition financing, given the cross-sectoral nature of nutrition and the difficulty of identifying nutrition-related expenditures embedded across multiple sectors. By generating updated evidence on domestic, on-budget allocations, the Brief aims to inform policy dialogue, strengthen accountability, and support more effective, efficient and equitable child-focused resource allocation.

Methodology

The analysis draws primarily on data from the 2026 Budget Speech (Annex 8c), complemented by a retrospective review of allocations between 2022 and 2025 using detailed budget estimates. Additional nutrition-related expenditures were identified from the 2026 estimates to enhance coverage. **Interventions are classified according to the *Lancet* framework, distinguishing between nutrition-specific and nutrition-sensitive programming.** For this analysis, nutrition-specific interventions refer to programmes directly aimed at improving nutrition outcomes, while nutrition-sensitive interventions address underlying determinants such as poverty, education, health and food security. The Brief focuses exclusively on on-budget, domestically financed allocations, with values adjusted for inflation using the gross domestic product (GDP) deflator (base year 2020) to ensure comparability over time.

Methodological limitations affect the completeness of the analysis. Personnel costs are not fully captured due to gaps in functional classification, and salary estimates – based on Ministry of Health base pay data and

World Health Organization (WHO) occupational classifications – exclude allowances and are missing for 2024. Furthermore, nutrition-related activities are implemented across multiple sectors, including agriculture, health and education, but these contributions could not be systematically quantified. As a result, cross-sectoral spending remains only partially reflected. These constraints introduce potential biases: nutrition-sensitive spending is likely to be overstated, as identified budget lines are assumed to be fully nutrition-related, while nutrition-specific spending is likely to be understated due to limitations in budget classification. Consequently, total nutrition expenditure cannot be estimated with precision. A full overview of the methodology used in this Budget Brief, including key assumptions and limitations, is provided in the annexed Methodological Note. This is complemented by a comprehensive set of recommendations for SUN, the Ministry of Finance and the Ministry of Health, which should be cascaded to other ministries with nutrition-related mandates.



Overview of the nutrition sector

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Malnutrition remains a critical public health challenge in Sierra Leone and increasingly reflects the triple burden of malnutrition.

This includes the coexistence of undernutrition, such as stunting, wasting and underweight; micronutrient deficiencies, often referred to as hidden hunger; and overweight and obesity. These forms of malnutrition can occur simultaneously across the population and, in some cases, within the same household, reflecting diets that are insufficient in quantity, quality or diversity. In Sierra Leone, persistent child undernutrition and micronutrient deficiencies are compounded by emerging risks linked to overweight, obesity and diet-related non-communicable diseases, particularly as food systems, urbanization and household consumption patterns change. Malnutrition

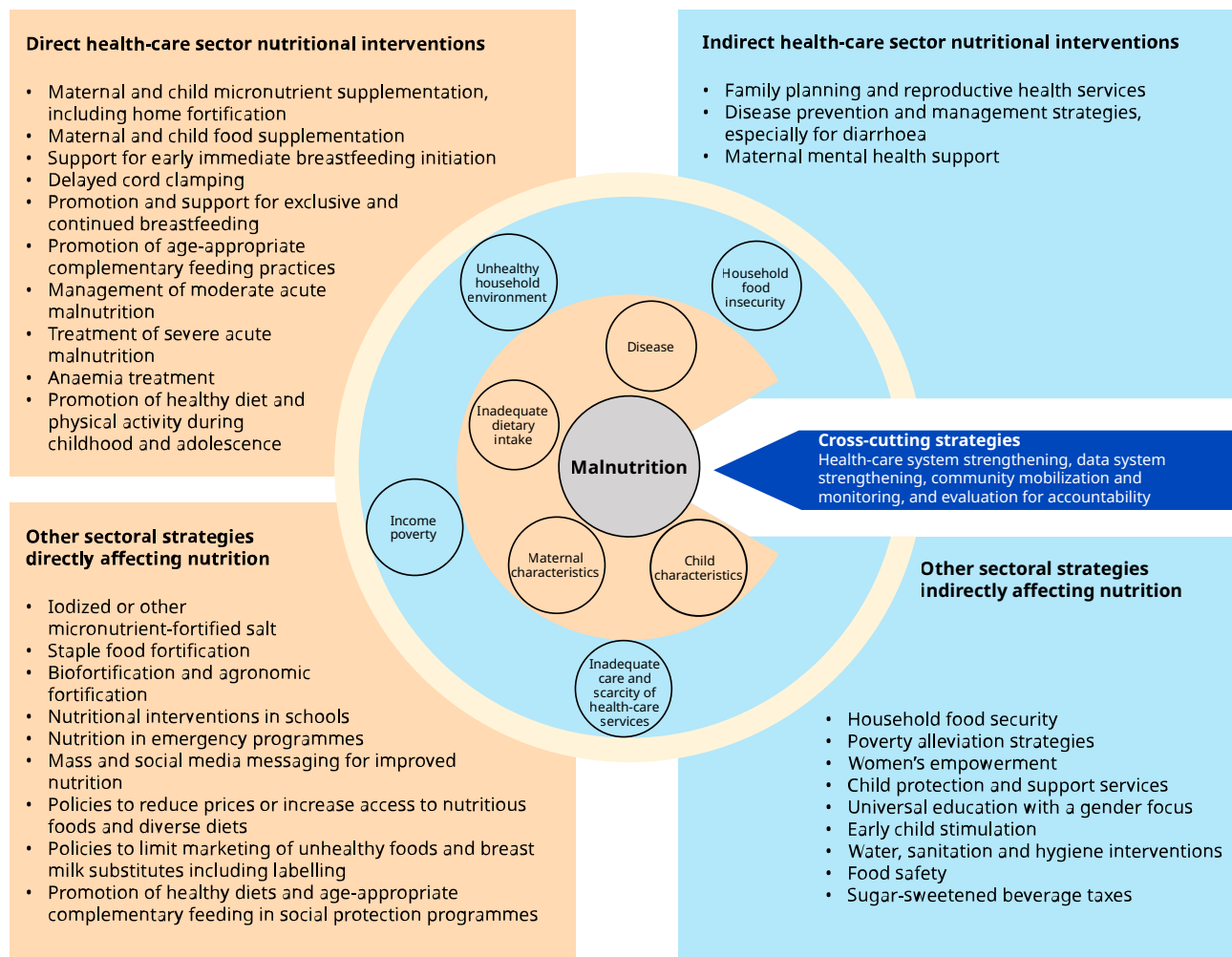
is driven by a complex interplay of immediate, underlying and structural factors, including inadequate dietary intake, disease, poor infant and young child feeding practices, food insecurity, poverty, limited access to health services, and inadequate water, sanitation and hygiene (WASH). Its consequences are severe and long-lasting, contributing to increased morbidity and mortality, impaired cognitive development, reduced educational attainment, and lower productivity over the life course. The Lancet framework on maternal and child nutrition (*see Figure 1*) provides a widely used conceptual model for distinguishing between nutrition-specific interventions, which address the immediate causes of malnutrition, and nutrition-sensitive interventions, which address its broader determinants across sectors.



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FIGURE 1

Lancet framework on maternal and child nutrition



Source: Adapted from Black, R.E. et al., 'Maternal and child undernutrition and overweight in low-income and middle-income countries', *The Lancet*, vol. 382, no. 9890, 2013, pp. 427-451. <www.thelancet.com/journals/lancet/article/PIIS0140-6736%2813%2960988-5/abstract>

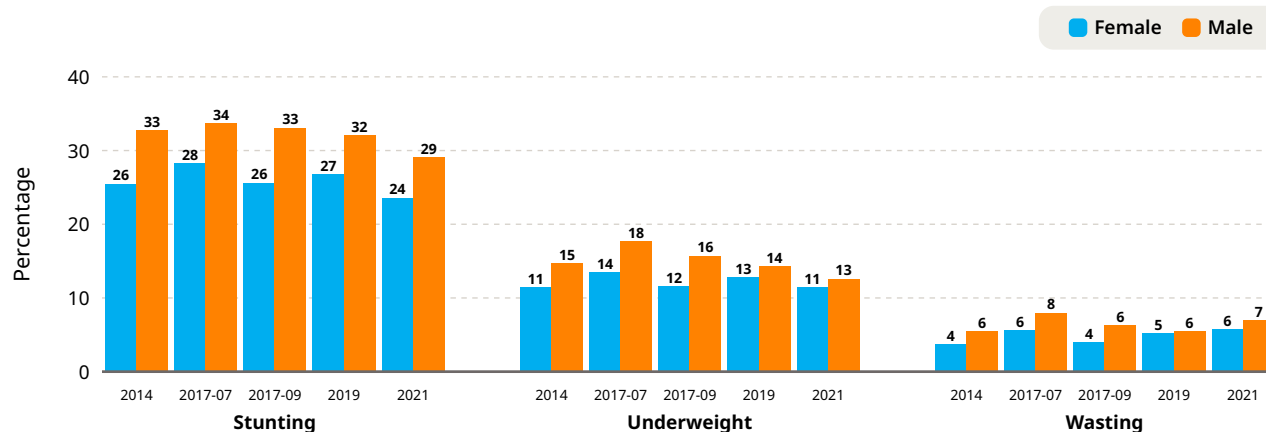
NUTRITION SITUATIONAL ANALYSIS

Sierra Leone has made important gains in child nutrition over the past decade, with reductions in stunting, underweight and, to a lesser extent, wasting. However, the most recent nationally representative data are from 2021, and the forthcoming Multiple Indicator Cluster Survey (MICS) will be critical for providing updated evidence on current trends. Available estimates from MICS (2017) indicate that stunting still affects 26.2 per cent of children under five, a level classified by the WHO as a serious public health concern.

Progress remains uneven across key nutrition indicators, and significant challenges persist. Underweight prevalence has fluctuated over time, while wasting remains volatile (see *Figure 2*), reflecting continued exposure to seasonal and short-term shocks, including food insecurity, disease outbreaks and economic instability. Despite overall improvements, Sierra Leone remains off track to meet World Health Assembly global nutrition targets, particularly on stunting reduction. This highlights the need for sustained, better-targeted investment in both preventive and curative nutrition interventions, with stronger emphasis on the first 1,000 days of life.

FIGURE 2

Prevalence of stunting, underweight and wasting among under-fives in Sierra Leone, 2014–2021



Source: UNICEF/WHO/World Bank Joint Malnutrition Estimates Expanded Databases. Data from: Sierra Leone Demographic and Health Surveys (2019); Sierra Leone Multiple Indicator Cluster Survey (2017-07); Sierra Leone National Nutrition Survey (2014, 2017-09 and 2021).

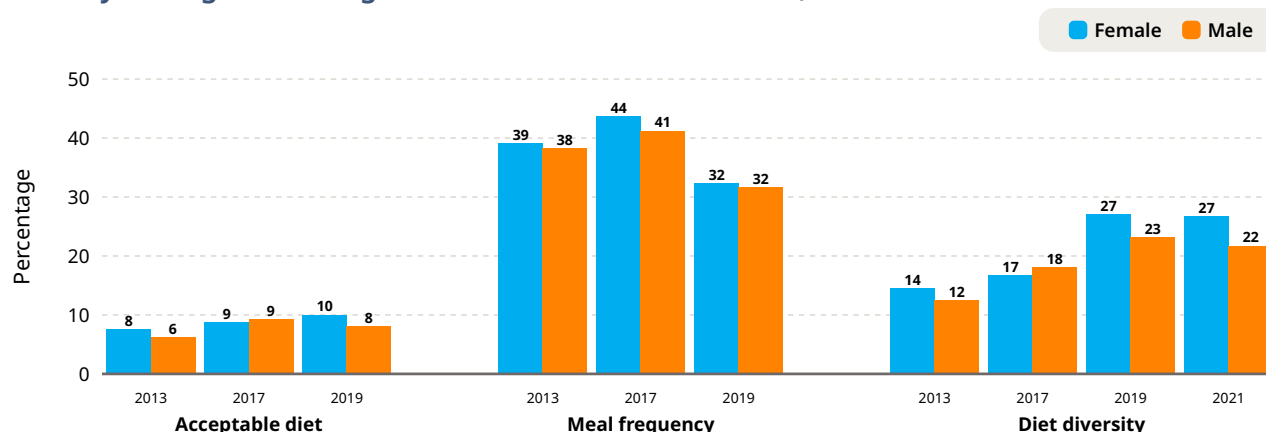
Note: Definitions: Stunting: height-for-age <-2 SD; Underweight: weight-for-age <-2 SD; Wasting: weight-for-height <-2 SD.

Girls generally perform slightly better than boys across key nutrition indicators, with boys consistently exhibiting higher rates of malnutrition (see Figure 2), although both groups follow similar trends of gradual improvements in stunting and underweight, alongside more variable patterns in wasting. Despite these gains, a large proportion of children do not meet recommended infant and young child feeding practices – particularly complementary feeding – highlighting persistent gaps in dietary diversity, feeding frequency and overall caregiving practices during the critical early years of life.

Infant and young child feeding practices have improved modestly, but overall coverage remains low. On average, the proportion of children receiving a minimum acceptable diet increased from 6.9 per cent in 2013 to 9 per cent in 2019 (see Figure 3). Minimum meal frequency improved slightly before declining to about 32 per cent in 2019, while minimum dietary diversity rose from 13.4 per cent in 2013 to 25.1 per cent in 2019, before a small drop to 24.4 per cent in 2021.¹

FIGURE 3

Prevalence of a minimum acceptable diet, minimum meal frequency and minimum diet diversity among children aged 6–23 months in Sierra Leone, 2013–2019



Source: UNICEF Global Infant and Young Child Feeding Databases. Data from: Sierra Leone Demographic and Health Surveys (2013 and 2019); Sierra Leone Multiple Indicator Cluster Survey (2017); Sierra Leone National Nutrition Survey (2021).

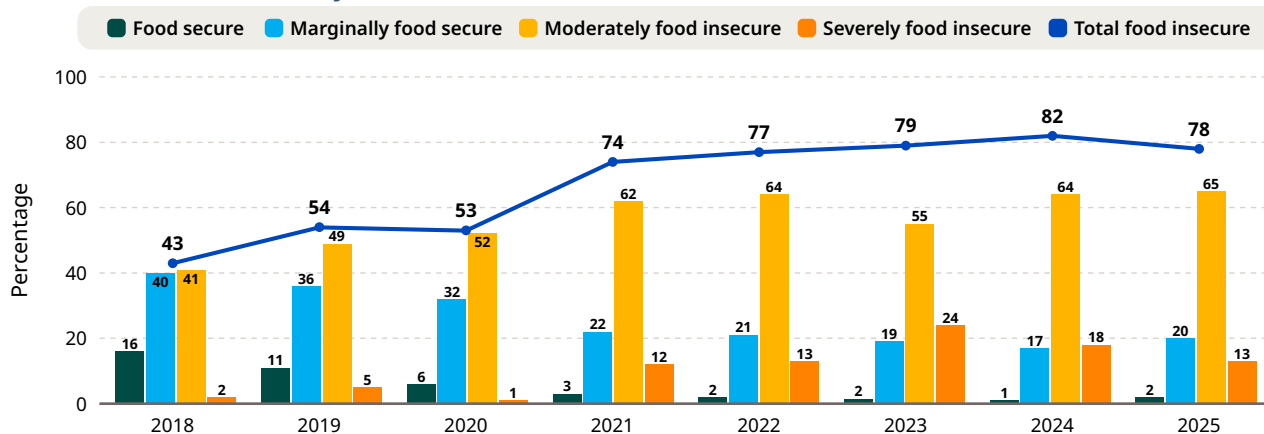
1. UNICEF/WHO/World Bank Joint Malnutrition Estimates Expanded Databases. Data from: Sierra Leone Demographic and Health Surveys (2019); Sierra Leone National Nutrition Survey (2021).

Food insecurity in Sierra Leone worsened significantly between 2018 and 2025, with 78 per cent of the population now classified as food insecure, compared to 43 per cent in 2018 (see Figure 4). Severe food insecurity rose from 2 per cent to 13 per cent, while the proportion of food-secure households fell sharply from 16 per

cent to 2 per cent. This decline is driven by rising food and input prices, high transport costs, inflation, currency depreciation, low agricultural productivity and limited adoption of improved farming practices, all compounded by climate change impacts, particularly in rural areas.²

FIGURE 4

Sierra Leone food security trends, 2018–2025



Source: World Food Programme, 'Food Security Monitoring System Report, February 2025', WFP Sierra Leone Country Office, Freetown, 2025.

Household food allocation is also shaped by demographic and social factors, including early childbearing (21 per cent of girls aged 15–19 have begun childbearing), underscoring the importance of strengthening maternal nutrition, particularly addressing anaemia, to improve both maternal and child outcomes.

Despite overall improvements, Sierra Leone remains off track to meet World Health Assembly global nutrition targets, particularly on stunting reduction

LEGISLATIVE AND POLICY FRAMEWORK

Sierra Leone's 1991 Constitution recognizes the right to food as a directive principle of state policy. While this reflects the Government's formal commitment to nutrition, it is not legally enforceable. In 2021, the country enacted the Law Regulating the Marketing of Breast Milk Substitutes, aligning national legislation with international standards to protect and promote breastfeeding.

2. World Food Programme, 'Food Security Monitoring System Report, February 2024', WFP, Freetown, 2024, <https://docs.wfp.org/api/documents/WFP-0000158075/download/?_ga=2.7186998.520478311.1763131450-1315381294.1763131450>, accessed 17 August 2026.

Nutrition action is guided by a comprehensive policy framework. This policy framework includes the National Nutrition Policy (2022–2030), the Multi-Sector Strategic Plan to Reduce Malnutrition (2019–2025), the Food-Based Dietary Guidelines for Healthy Eating (2016) and the Feed Salone Strategy. Together, these documents articulate long-term objectives, outline costed interventions and promote healthy diets for the population, with specific guidance for vulnerable groups. Notably, Sierra Leone has been a member of the **SUN Movement** since 2012, with coordination based in the Office of the Vice President – demonstrating high-level political commitment.

Sierra Leone has strengthened its nutrition policy framework, notably with the adoption of the National Nutrition Commitments Framework 2025–2030 in March 2025 (see Box 1). The framework sets out 11 multisectoral commitments, including key goals on nutrition financing (commitments 5 and 7). As part of these commitments, the government has committed to improving budget tracking and evaluation for nutrition, and increasing spending on nutrition-related and climate-smart interventions. By 2027, it aims to allocate nutrition budgets across eight MDAs,³ with at least 50 per cent of funds disbursed within the same year.

The Ministry of Finance’s 2026 Budget Call Circular reinforced these commitments by requiring multisectoral nutrition budget tagging, tracking and evaluation from 2026 onwards. This is intended to improve the identification of resources allocated to nutrition, support more strategic investment decisions, and strengthen accountability for results. MDAs were requested to clearly identify budget lines for nutrition-specific and nutrition-sensitive interventions in their 2026 budget proposals, supported by **technical guidelines** on nutrition-sensitive **planning and budgeting**. This process led to the inclusion of a dedicated annex in the **2026 Budget Speech** on selected nutrition-

BOX 1

Sierra Leone’s National Nutrition Commitments Framework 2025–2030

1. Increase availability of safe, affordable and nutritious foods.
2. Increase demand for diverse locally produced nutritious foods.
3. Expand family planning access and choice.
4. Scale up coverage of multiple micronutrient supplements and Vitamin A supplements.
5. Strengthen the supply chain and accountability for RUTF.
6. Expand and enhance the home-grown School Feeding Programme.
7. Increase domestic spending on nutrition-specific and -sensitive interventions.
8. Scale up coverage of cash transfer schemes targeting extremely poor households.
9. Strengthen climate data and early warning systems.
10. Increase adoption of climate-smart agricultural practices/approaches.
11. Strengthen multisectoral nutrition governance, coordination and data.

Source: Government of Sierra Leone, ‘Technical guidelines for MDAs to strengthen planning and budgeting on nutrition: FY2026’, Ministry of Health and Sanitation and Office of the Vice-President, Freetown, 2025.

specific activities proposed by MDAs (Annex 8c), representing a major and commendable step towards more transparent nutrition tracking and budgeting in Sierra Leone.

Through the Nutrition Match Window, part of the broader Child Nutrition Fund, the Government provided US\$99,000 in financing (equivalent to 1,700 cartons of RUTF) in 2023.

3. Ministry of Health, National Medical Supplies Agency, Ministry of Agriculture and Food Security, Ministry of Fisheries and Marine Resources, Ministry of Basic and Senior Secondary Education, Ministry of Water Resources, Ministry of Environment and Climate Change, and the National Commission on Social Action.

Co-financing arrangements have played a critical role in strengthening the procurement of essential nutrition commodities in Sierra Leone. In 2023, the Government contributed to purchases of RUTF for the first time, marking an important milestone in advancing domestic financing for nutrition.

These core frameworks are reinforced by additional sectoral strategies that support both direct nutrition interventions and nutrition-sensitive actions across health, agriculture, education, social protection and WASH (see *Table 1*).

TABLE 1

Key strategic documents in Sierra Leone's nutrition sector

Strategic document	Years	Type	Responsible MDA	Nutrition focus
Law Regulating the Marketing of Breast Milk Substitutes	2021	Law	Government of Sierra Leone	★ ★ ★
Medium-Term National Development Plan	2024–2030	National Plan	Government of Sierra Leone, Ministry of Planning and Economic Development	★ ★ ☆
National Nutrition Policy	2022–2030	Policy	Ministry of Health	★ ★ ★
Multi-Sector Strategic Plan to Reduce Malnutrition	2019–2025	Plan	Government of Sierra Leone	★ ★ ★
Food-Based Dietary Guidelines for Healthy Eating	2016	Guidelines	Government of Sierra Leone	★ ★ ★
National Multi-Sectoral Strategy to Prevent and Control Anaemia	2018–2025	Strategy	Ministry of Health	★ ★ ★
Feed Salone Agricultural Transformation Strategy	2023–2028	Strategy	Ministry of Agriculture and Food Security	★ ★ ☆
National School Feeding Policy	2021	Policy	Ministry of Basic and Senior Secondary Education	★ ★ ☆
National Reproductive, Maternal, Newborn and Child Health Policy	2011–2015	Policy	Ministry of Health	★ ★ ★
National Reproductive, Maternal, Newborn and Child Health Strategy	2017–2021	Strategy	Ministry of Health	★ ★ ★
Non-Communicable Diseases Strategic Plan	2020–2024	Plan	Ministry of Health	★ ★ ☆
National Population Policy	2018	Policy	Ministry of Planning and Economic Development	★ ★ ☆
National Climate Change Policy	2021	Policy	Ministry of the Environment	★ ★ ☆
National Nutrition Commitment Framework	2025–2030	Framework	SUN and Food Systems Coordination Unit, Office of the Vice President	★ ★ ★
Food Systems Implementation Plan	Upcoming	Plan		★ ★ ☆

INSTITUTIONAL FRAMEWORK

Sierra Leone's nutrition system is multisectoral, involving several MDAs working together in a coordinated approach, each playing specific roles to improve nutrition outcomes (see Table 2).

TABLE 2

Key institutions and their mandates in Sierra Leone's nutrition sector

Institution/ministry	Core responsibilities in nutrition
Ministry of Health (MoH)	Central role through its Directorate of Food and Nutrition, responsible for advocating and implementing nutrition at national and district levels, supporting appropriate feeding practices, monitoring food and nutrition situations, including food safety regulations, and providing curative services for diet-related conditions
National Medical Supplies Agency (NMSA)	Procurement, warehousing and distribution of drugs and medical supplies, including nutrition supplies such as therapeutic foods
Pharmacy Board Services	Regulates medicines and related products and has oversight over manufacturing establishments for those categories
Ministry of Agriculture and Food Security (MAFS)	Ensures food security, promotes nutrition-sensitive agriculture, and regulates agricultural products and inputs that enter the food chain
Ministry of Fisheries and Marine Resources (MFMR)	Management, development and conservation of the country's fisheries and aquatic resources
Ministry of Basic and Senior Secondary Education (MBSSE)	Oversees the National School Feeding Policy, which aims to address the immediate nutritional needs of vulnerable students while enhancing overall educational outcomes
Ministry of Water Resources and Sanitation (MoWRS)	Access to clean water and improved sanitation is vital for preventing waterborne diseases and promoting overall health, which is foundational for good nutrition.
Ministry of Environment and Climate Change (MoECC)	Through its focus on climate resilience, addresses environmental factors that impact nutrition, such as food production and availability
Ministries of Social Welfare, Gender and Children's Affairs, and Youth Affairs/National Commission for Social Action	Focus on social protection and vulnerable populations, including promoting gender-sensitive nutrition policies and programmes, supporting child-focused nutrition interventions, and contributing to the underlying determinants of nutrition through youth empowerment, social protection, livelihoods and food security programmes
SUN and Food Systems Coordination Unit, Office of the Vice President	Supervises the SUN Secretariat, leads national-level multisectoral coordination of nutrition policies and programmes, monitors progress towards nutrition targets, and facilitates collaboration among MDAs, development partners and civil society
Sierra Leone Standards Bureau, Ministry of Trade and Industry (MTI)	Develops, publishes and enforces food safety and quality standards, including for manufactured food products
Ministry of Finance (MoF)	Oversees public expenditure related to nutrition, including budgeting and allocating funds for nutrition programmes, ensuring financial sustainability and accountability, and coordinating with MDAs to align spending with national priorities
Ministry of Planning and Economic Development (MOPED)	Sets the vision and coordinates the integration of nutrition within broader development and planning frameworks, national plans, policies and inter-ministerial priorities

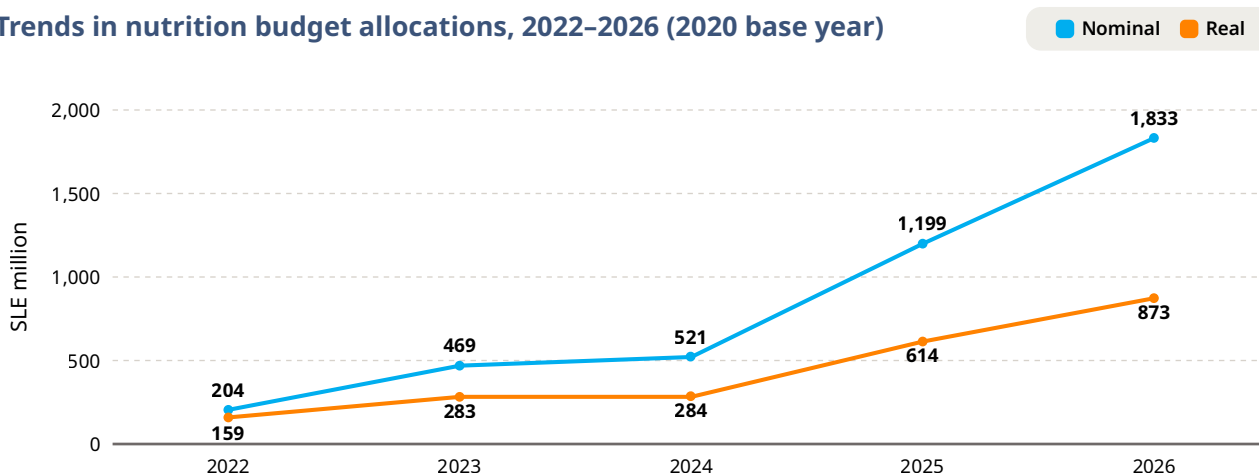
Trends in nutrition spending

The Government has substantially increased budget allocations to nutrition in recent years, primarily driven by expanded nutrition-sensitive investments in the education sector, particularly school feeding. Between 2022 and 2026, nutrition allocations rose from SLE204 million (US\$12 million) to SLE1.8 billion (US\$76 million) in nominal terms – a nearly nine-fold increase – signalling a significant strengthening of government commitment to

the sector (see Figure 5). This upward trajectory accelerated after 2024, reflecting a marked scale-up in investments and stronger integration of nutrition within broader sectoral programmes. As a result, the proportion of the total national budget allocated to nutrition increased from 1.3 per cent in 2022 to 6.1 per cent in 2026 (see Figure 6), indicating its growing prioritization within overall public spending.

FIGURE 5

Trends in nutrition budget allocations, 2022–2026 (2020 base year)

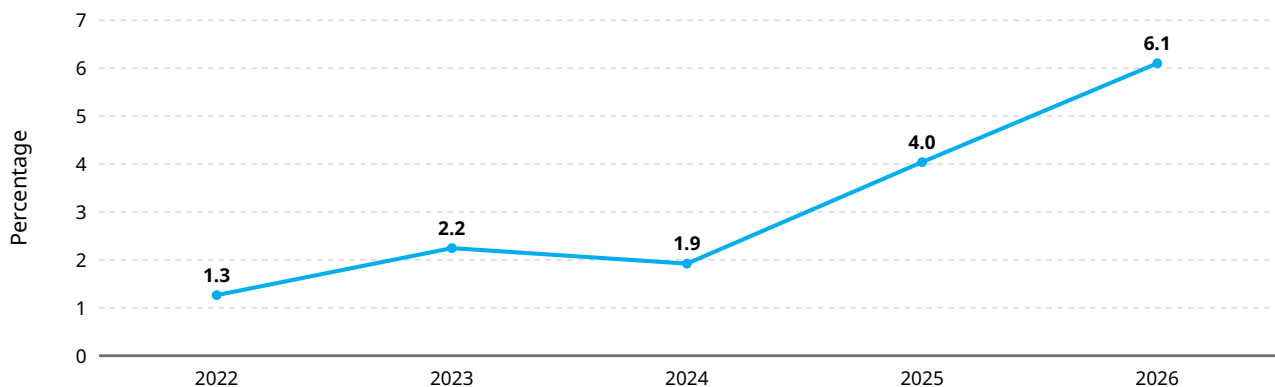


Source: Authors' calculations based on 2026 data from Budget Speech Annex 8c, and 2022–2025 data from Detailed Budget Estimates.

Note: Only on-budget, approved allocations data are included. Inflation calculated from the GDP deflator extracted from Budget Speeches, with 2020 as the base year.

FIGURE 6

Nutrition allocations as a percentage of the total government budget, 2022–2026

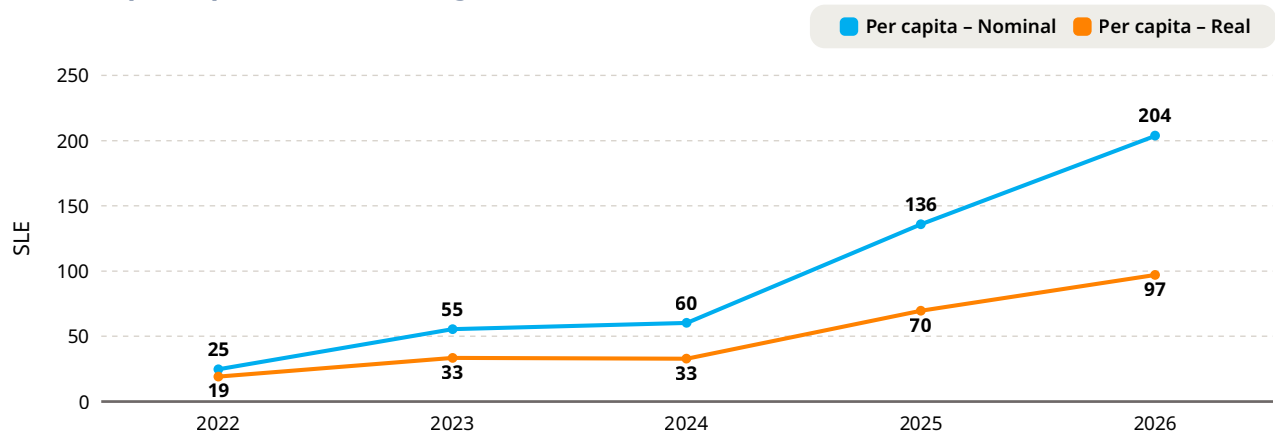


Source: Authors' calculations based on 2026 data from Budget Speech Annex 8c, and 2022–2025 data from Detailed Budget Estimates.

Note: Only on-budget, approved allocations data are included. Inflation calculated from the GDP deflator extracted from Budget Speeches, with 2020 as the base year.

FIGURE 7

Trends in per capita nutrition budget allocations, 2022–2026



Source: Authors' calculations based on 2026 data from Budget Speech Annex 8c, and 2022–2025 data from Detailed Budget Estimates.

Population data from UN World Population Prospects.

Note: Only on-budget, approved allocations data are included. Inflation calculated from the GDP deflator extracted from Budget Speeches, with 2020 as the base year.

Per capita nutrition-specific and nutrition-sensitive allocations show a clear upward trend over time, but the increase in real (inflation-adjusted) terms is notably slower than the nominal growth (Figure 7). Between 2022 and 2026, nominal per capita spending on nutrition-sensitive and nutrition-specific interventions rose steeply from SLE25 (US\$1.5) in 2022 to SLE204 (US\$8.5) in 2026, indicating a major expansion in headline budgetary effort.

However, when adjusted for inflation, the increase is considerably smaller, from SLE19 (US\$2) in 2022 to SLE97 (US\$4.3) in 2026. This widening gap between nominal and real values demonstrates that a substantial proportion of those gains is offset by higher prices, meaning the real resource envelope available to deliver nutrition results has been growing more slowly than the nominal trend suggests.



Composition of nutrition spending

The Ministry of Basic and Senior Secondary Education accounts for the largest share of nutrition allocations, driven primarily by the school feeding programme (see Figure 8).

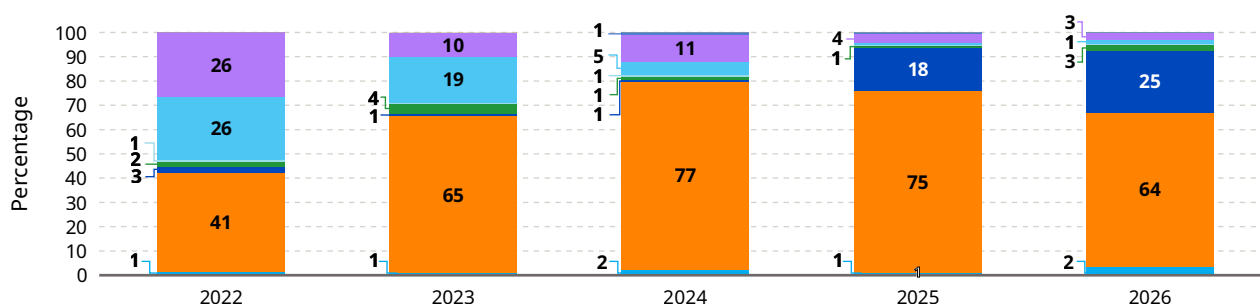
Allocations to the Ministry increased sharply from SLE70.8 million in 2022 to SLE1.1 billion in 2026, reflecting the scale-up of school feeding and its central role in the national nutrition response. The Ministry of Fisheries and Marine Resources is the second-largest recipient, accounting for a quarter of total nutrition allocations in 2026, followed by the Ministry of Agriculture and Food Security at 4 per cent and the National Medical Supplies Agency at 3 per cent, mainly for the procurement of nutrition commodities. Although the Ministry of Health, through its Directorate of Food and

Nutrition, plays a central role in nutrition policy leadership and programming, it accounts for only 3 per cent of identified nutrition allocations in this analysis. This low number likely reflects data limitations, particularly the difficulty of disaggregating budget lines linked to the Directorate of Food and Nutrition, meaning the Ministry of Health's contribution to nutrition financing is likely understated. While the Office of the Vice President accounts for a relatively small proportion of total allocations, its nutrition-related budget rose thirteen-fold between 2023 and 2024 to SLE5 million and has been sustained at that level, signalling a strengthened role in high-level coordination of multisectoral nutrition efforts.

FIGURE 8

Composition of nutrition spending by MDA, 2022–2026

MAFS MBSSE MFMR MoH MoSW MoYA NaCSA NMSA
Office of the Vice President MoGCA



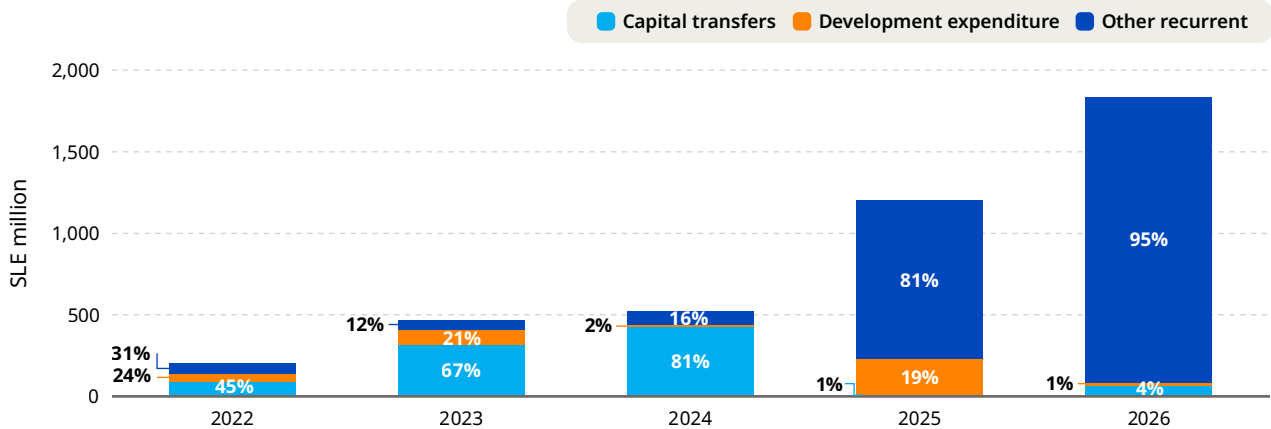
Source: Authors' calculations based on 2026 data from Budget Speech Annex 8c, and 2022–2025 data from Detailed Budget Estimates.
Note: Only on-budget, approved allocations data are included.

The economic classification of nutrition spending has shifted in recent years from capital transfers towards recurrent expenditure on goods and services (see Figure 9). This trend is largely explained by the reclassification of the school feeding programme from capital to recurrent expenditure in 2025, which has increased the concentration of nutrition allocations under recurrent goods and services. Development expenditure remains

comparatively limited and fluctuates across years, with temporary increases mainly driven by large infrastructure investments, such as the Fishery Bonded Industrial Park/Fish Harbour under the Ministry of Fisheries and Marine Resources. Salary expenditures are excluded from the analysis due to data constraints and are therefore not reflected in the economic breakdown.

FIGURE 9

Nutrition spending by economic classification, 2022–2026



Source: Authors' calculations based on 2026 data from Budget Speech Annex 8c, and 2022–2025 data from Detailed Budget Estimates.
Note: Only on-budget, approved allocations data are included.

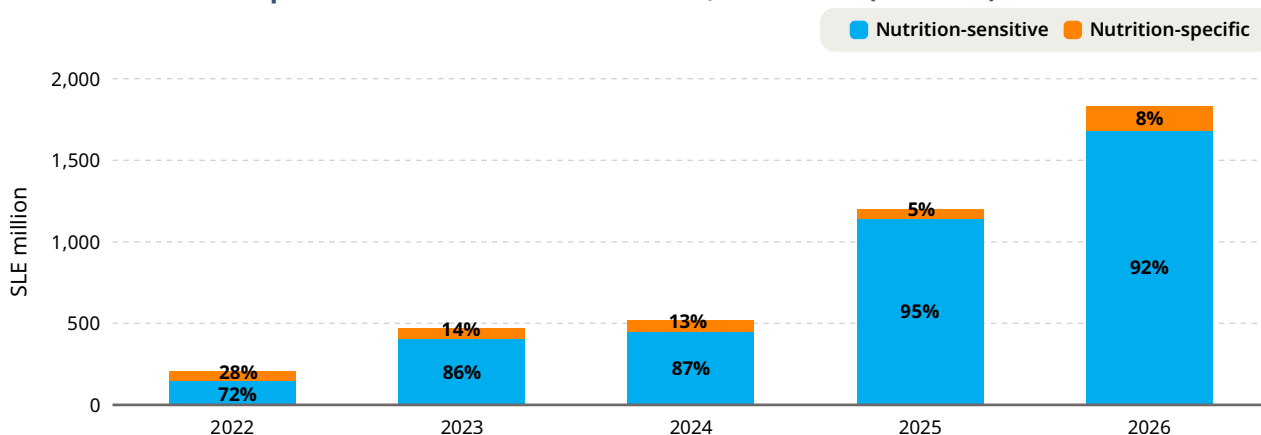


The bulk of nutrition spending is classified as nutrition-sensitive, reflecting the dominance of school feeding within the overall nutrition allocation (see Figure 10). School feeding targets school-age children and is therefore considered nutrition-sensitive, as it contributes to broader nutrition outcomes but does not directly address the immediate determinants of foetal and early childhood nutrition. While the Government of

Sierra Leone has made considerable progress in strengthening nutrition budgeting and increasing overall allocations, spending remains heavily concentrated on nutrition-sensitive interventions. This underscores the need to better identify, finance and track nutrition-specific interventions that more directly address child undernutrition, particularly during the first 1,000 days of life.

FIGURE 10

Trends in nutrition-specific and -sensitive allocations, 2022–2026 (nominal)



Source: Authors' calculations based on 2026 data from Budget Speech Annex 8c, and 2022–2025 data from Detailed Budget Estimates.

Note: Only on-budget, approved allocations data are included. Key definitions of nutrition-specific and nutrition-sensitive interventions and programmes are drawn from the Lancet framework.





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Additional nutrition budgets

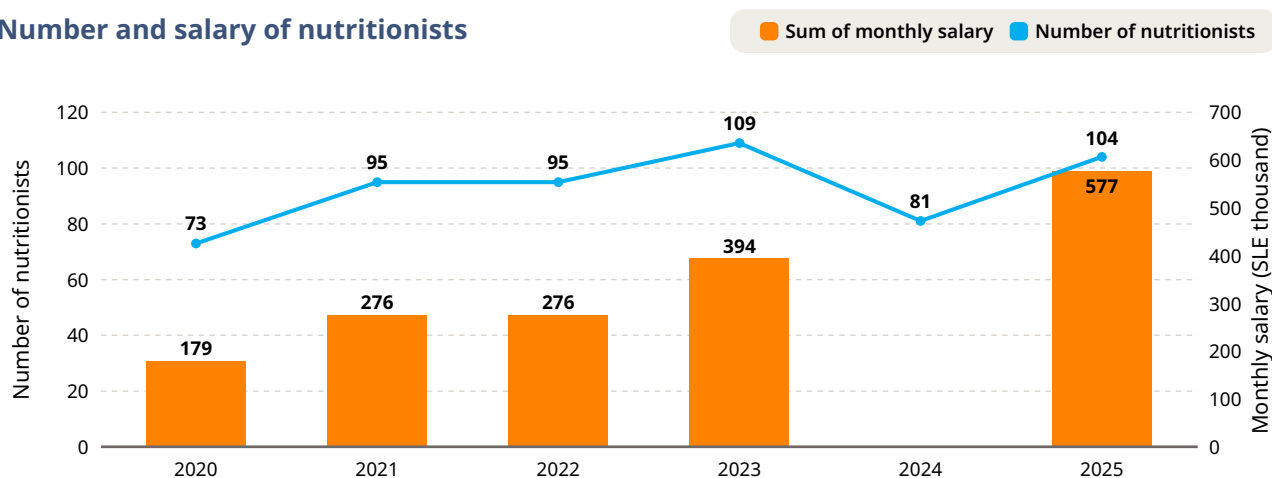
In addition to the budget lines listed in the 2026 Budget Speech Annex 8c, further nutrition-specific and nutrition-sensitive budget lines were identified in the 2026 Detailed Budget Estimates and are analysed below.

Ministry of Health data show a steady expansion of the nutrition workforce since 2020 (see Figure 11). Between 2020 and 2026, the number of nutritionists increased from 73 to 104, while total salary expenditures for nutritionists rose from SLE179,000 to SLE577,000, representing more than a threefold increase. Despite these gains, nutritionists accounted for only 1.4 per cent of total health worker salary expenditures in 2025, excluding allowances and other benefits.

When the budget lines listed in the 2026 Budget Speech Annex 8c are combined with the additional nutrition-specific and nutrition-sensitive lines identified in the Detailed Budget Estimates (see Figure 12), total nutrition allocations increase to SLE2.4 billion (US\$1.25 million), equivalent to **8 per cent of total government budget allocations in 2026**. However, even with the additional budget lines included, nutrition allocations remain overwhelmingly nutrition-sensitive, accounting for 93 per cent of the total, while only 7 per cent are classified as nutrition-specific (see Figure 13).

FIGURE 11

Number and salary of nutritionists



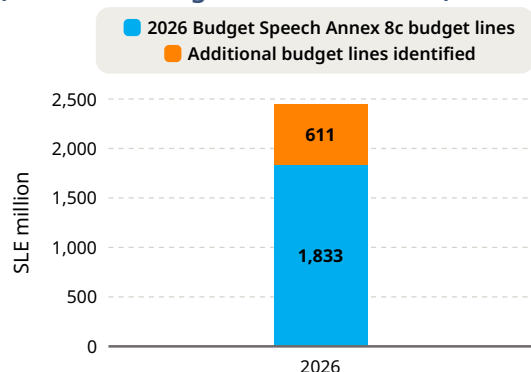
Source: Authors' calculations based on data obtained from the Ministry of Health.

Note: Salary data for 2024 were unavailable. The data reflect monthly salaries only and do not include allowances or other benefits. Occupational groups are based on the WHO's international classification of health workers.

Even after including these additional budget lines, allocations by MDA remain dominated by the Ministry of Basic and Senior Secondary Education and the Ministry of Fisheries and Marine Resources. WASH-related MDAs rank third, accounting for one fifth of total nutrition allocations (see Figure 14).

FIGURE 12

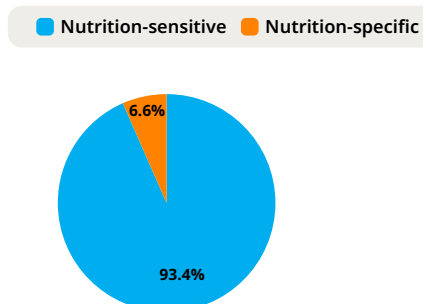
Composition of nutrition allocations, 2026 (additional budget lines considered)



Source: Authors' calculations based on data from 2026 Budget Speech Annex 8c and Detailed Budget Estimates.
Note: Only on-budget, approved allocations data are included.

FIGURE 13

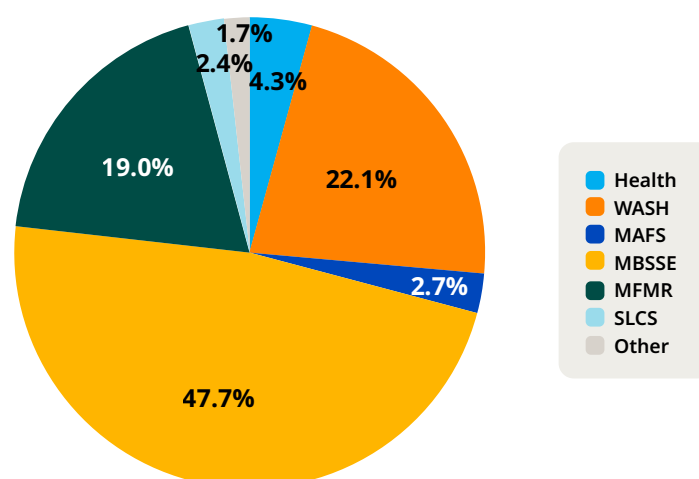
Nutrition-specific vs. nutrition-sensitive allocations, 2026 (additional budget lines considered; nominal)



Source: Authors' calculations based on data from 2026 Budget Speech Annex 8c and Detailed Budget Estimates.
Note: Only on-budget, approved allocations data are included. Key definitions of nutrition-specific and nutrition-sensitive interventions and programmes are drawn from the Lancet framework.

FIGURE 14

Composition of nutrition allocations by MDA, 2026 (additional budget lines considered)



Source: Authors' calculations based on data from 2026 Budget Speech Annex 8c and Detailed Budget Estimates.
Note: Only on-budget, approved allocations data are included. Health MDAs include the Ministry of Health and the National Medical Supplies Agency. WASH MDAs include the Ministry of Water Resources and Sanitation, the National Water Resource Management Agency, the National Water Resource Management Unit, the Guma Valley Water Company, the Sanitation Directorate and the Sierra Leone Water Company.

ANNEX: METHODOLOGY

The analysis is based on data from the 2026 Budget Speech (Annex 8c). A retrospective analysis for 2022–2025 was conducted using budget lines corresponding to those included in Annex 8c, extracted from the 2022–2025 Detailed Budget Estimates. Additional nutrition-sensitive and nutrition-specific budget lines were identified from the 2026 Detailed Budget Estimates. Table A1 presents an overview of the budget lines included in the analysis.

Key definitions of nutrition-specific and nutrition-sensitive interventions and programmes are drawn from the Lancet framework.⁴

Data on nutritionists' salaries were calculated using salary information obtained from the Ministry of Health. The salary data reflect monthly base salaries only and exclude allowances and other benefits. Occupational groups are classified according to the WHO's International Standard Classification of Health Workers.⁵ Salary data for 2024 were unavailable.

The Budget Brief captures only on-budget expenditures.

Inflation adjustments are based on the GDP deflator reported in Budget Speech Annex 1, using 2020 as the base year (for consistency with other social sector budget briefs). The GDP deflator index was constructed from the reported annual percentage changes.

This analysis is subject to several methodological constraints:

- **Incomplete identification of nutrition activities:** Not all MDAs systematically tag or identify nutrition-related budget lines. Consequently, some relevant expenditures could not be disaggregated or extracted from budget documents. Notably, institutions with core nutrition mandates – such as the Food and Nutrition Directorate under the Ministry of Health, and food safety and quality standards functions within the Sierra Leone Standards Bureau under the Ministry of Trade

and Industry – do not have clearly identifiable budget lines. Under the current budget structure, nutrition-related expenditures within these entities could not be isolated.

- **Exclusion of salaries:** Nutrition-related personnel costs (e.g., nutritionists, health-care workers, Directorate of Food and Nutrition staff, SUN personnel and other sector nutrition-related staff) are not captured. Salary data are reported only by functional classification, without sufficient detail to identify nutrition-related positions.
- **Allocations rather than expenditures:** The analysis reflects budget allocations only and does not include expenditure or disbursement data. As such, budget execution and credibility cannot be calculated.
- **Limited financing coverage:** The dataset includes only on-budget, domestically financed allocations. Off-budget expenditures and donor financing for nutrition-related interventions are excluded.
- **Data inconsistencies and classification challenges:** Discrepancies were identified between the 2026 Budget Speech (Annex 8c) and the 2026 Detailed Budget Estimates, which were used to calculate allocations for 2022–2025. In addition, Annex 8c does not specify the responsible MDA or economic classification for several budget lines. As a result, classification required stakeholder consultations, analytical assumptions, and cross-referencing with the Detailed Budget Estimates, while acknowledging inconsistencies across sources.
- **Partial economic coverage:** For identified budget lines, data were available primarily for recurrent goods and services and, in some cases, domestic capital expenditure. No information was available on decentralized service delivery and transfers to Local Councils, external capital expenditure or nutrition-related salaries.

4. Keats, E.C., J.K. Das, R.A. Salam, Z.S. Lassi, A. Imdad, R.E. Black and Z.A. Bhutta, Effective interventions to address maternal and child malnutrition: An update of the evidence, *Lancet Child & Adolescent Health*, vol. 5, no. 5, 2021, pp. 367–384.

5. World Health Organization, 'Classifying health workers: Mapping occupations to the International Standard Classification', WHO, Geneva, 2019, <<https://cdn.who.int/media/docs/default-source/health-workforce/dek/classifying-health-workers.pdf>>, accessed 17 August 2026.

- **Lack of nutrition-specific and nutrition-sensitive tagging:** The 2026 Budget Speech (Annex 8c) does not categorize budget lines by nutrition specificity or sensitivity. For the purposes of this analysis, the team classified budget lines using the Lancet framework to distinguish between nutrition-specific and nutrition-sensitive interventions.
- **Lack of applied weighting:** The Budget Brief follows the classification and methodology used in the 2026 Budget Speech Annex and does not apply weighting to nutrition allocations. This aligns with the latest SUN guidance, which discourages weighting in the absence of disaggregated data. However, this approach may overstate total nutrition spending, as full budget lines are assumed to be entirely nutrition-related.

While this represents a positive step towards estimating nutrition spending in the country, incomplete reporting across MDAs limits a comprehensive assessment of national nutrition financing. As a result, **total nutrition spending** cannot be fully determined. The analysis is likely to overestimate expenditure by assuming all nutrition-sensitive budget lines are entirely nutrition-related, while underestimating nutrition-specific interventions, which are not fully captured under the current budget structure.

TABLE A1. BUDGET LINES INCLUDED IN THE ANALYSIS

Budget Line	Nutrition specific / sensitive	MDA	Economic classification
Coordination, advocacy and monitoring to scale up nutrition interventions	Specific	Office of the Vice President	Other recurrent
Diet to government boarding homes school (general administration and support services)	Sensitive	MBSSE	Other recurrent
Diet to government boarding homes school (general administration and support services)	Sensitive	MBSSE	Capital transfers
Procurement and distribution of sanitary pads for girls	Sensitive	MBSSE	Other recurrent
Integrated School Feeding Programme	Sensitive	MBSSE	Other recurrent
School Feeding Programme	Sensitive	MBSSE	Capital transfers
Administrative and operating costs for the National School Feeding Secretariat	Sensitive	MBSSE	Other recurrent
Increasing access to family planning services	Specific	MoH	Other recurrent
Expanded Programme on Immunization	Specific	MoH	Other recurrent
Government of Sierra Leone co-financing on immunization	Specific	MoH	Other recurrent
Supply of dietaries to hospitals	Specific	MoH	Other recurrent
Procurement of Free Health Care drugs	Specific	NMSA	Other recurrent
Procurement of nutrition commodities	Specific	NMSA	Other recurrent
Procurement of therapeutic foods for the management of severe acute malnutrition, ready-to-use therapeutic food (RUTF) – Govt Matchup Fund	Specific	MoH	Other recurrent

Budget Line	Nutrition specific / sensitive	MDA	Economic classification
Administrative costs to support the operations of the Directorate	Specific	MoH	Other recurrent
Training of clinical nutritionists on nutritional management of patients	Specific	MoH	Other recurrent
Warehousing and distribution of medical products nationwide	Specific	NMSA	Other recurrent
Free Health Care nationwide distribution	Specific	NMSA	Other recurrent
Warehouse operating costs	Specific	NMSA	Other recurrent
Construction of national warehouse at Kerry Town	Specific	MoH	Capital transfers
Construction of national warehouse at Kerry Town	Specific	MoH	Development expenditure
Ensure teenage pregnancy reduction, comprehensive sex education (including administrative costs to support the operations of the Directorate; training of clinical nutritionists on nutritional management of patients; monitoring of nutrition programming by the Directorate of Food and Nutrition)	Specific	MoH	Other recurrent
Productive Social Safety Net and Youth Employment	Sensitive	NaCSA	Development expenditure
Productive Social Safety Net and Youth Employment	Sensitive	NaCSA	Capital transfers
Payment of microfinance grants to persons with disabilities	Sensitive	NaCSA	Other recurrent
Government of Sierra Leone to Youth in Fisheries Project	Sensitive	MoYA	Capital transfers
Awareness raising on nutrition for children and women	Specific	MoGCA	Other recurrent
Organize annual advocacy events to promote gender equality and women's empowerment (International Women's Day and 16 Days of Activism)	Sensitive	MoSW	Other recurrent
Observe annual advocacy events to promote welfare of vulnerable persons	Sensitive	MoSW	Other recurrent
Support to artisanal fishing (combat illegal, unregulated and unreported fishing)	Sensitive	MoFMR	Capital transfers
Closed season to protect spawning and juvenile fish stocks and promote their recovery	Sensitive	MoFMR	Other recurrent
Construction of Fishery Bonded Industrial Park/Fish Harbour	Sensitive	MoFMR	Capital transfers
Construction of Fishery Bonded Industrial Park/Fish Harbour	Sensitive	MoFMR	Development expenditure
Support the operation of the seed multiplication programme (Crops Division, Food Crops Unit, Feed Salone)	Sensitive	MoAFS	Other recurrent
Establishment of seed multiplication sites (Crops Division, Food Crops Unit, Feed Salone)	Sensitive	MoAFS	Other recurrent
Establishment of 15 hectares of maize seed multiplication sites	Sensitive	MoAFS	Other recurrent
Establishment of 15 hectares of soya bean seed multiplication sites	Sensitive	MoAFS	Other recurrent
Establishment of 15 hectares of orange-fleshed sweet potato multiplication sites	Sensitive	MoAFS	Other recurrent
Research and extension services for improved productivity (Agricultural Extension Services Division, field operational activities)	Sensitive	MoAFS	Other recurrent
Research and extension services for improved productivity (Agricultural Extension Services Division, women and youth in agriculture)	Sensitive	MoAFS	Other recurrent

Budget Line	Nutrition specific / sensitive	MDA	Economic classification
Increase livestock production (Livestock Division)	Sensitive	MoAFS	Other recurrent
Increase land area for crops cultivation, forestry and livestock (Food Crops Division)	Sensitive	MoAFS	Other recurrent
Establishment of demonstration and multiplication of assorted vegetable (tomatoes, okra and cowpea) production	Sensitive	MoAFS	Other recurrent
Nutrition education on food preservation, preparation and processing of nutrient-dense crops	Specific	MoAFS	Other recurrent
Support the One Egg per Child policy through increased availability of maize for poultry feed production	Specific	MoAFS	Other recurrent
Rehabilitation of inland valley swamps	Sensitive	MoAFS	Other recurrent
Training of women and youth to lead FBOs and CBOs on food processing and preservation using high-value cash crops	Sensitive	MoAFS	Other recurrent
Support FBOs in 15 districts to promote pepper value chain	Sensitive	MoAFS	Other recurrent
Engage women and youth in promoting groundnut value chain in the 15 districts	Sensitive	MoAFS	Other recurrent
Scaling up support to FBOs in urban and peri-urban agriculture in five districts	Sensitive	MoAFS	Other recurrent
Support women and youth groups to promote different local food recipes	Sensitive	MoAFS	Other recurrent
Engage women and youth in promoting onion production in six districts	Sensitive	MoAFS	Other recurrent
Popularized the Food-Based Dietary Guidelines for Healthy Eating in all 15 districts – Pillar 6 in the Feed Salone Strategy	Sensitive	MoAFS	Other recurrent
Establishment of improved cassava multiplication plots in the 15 agricultural districts	Sensitive	MoAFS	Other recurrent
Establishment of 15 orange-fleshed sweet potato (OFSP) demonstration sites for 2,400 farmers in 15 districts	Sensitive	MoAFS	Other recurrent
Nutritionist salaries share	Specific	MoH	Salaries
Salaries to the water sector	Sensitive	MoWR	Salaries
Administrative and operating costs	Sensitive	MoWR	Recurrent - Goods & Services
Water Directorate	Sensitive	MoWR	Recurrent - Goods & Services
Water Resources Management Unit	Sensitive	MoWR	Recurrent - Goods & Services
National Water Resources Agency	Sensitive	MoWR	Recurrent - Goods & Services
Water services (rural water services)	Sensitive	Transfers to Local Councils	Recurrent - Subsidies & Transfers
Solid waste management services	Sensitive	Transfers to Local Councils	Recurrent - Subsidies & Transfers
Construction of water quality laboratories	Sensitive	MoWR	Development expenditure
Sierra Leone Water Company (SALWACO)	Sensitive	SALWACO	Development expenditure

Budget Line	Nutrition specific / sensitive	MDA	Economic classification
Sierra Leone Water Company (SALWACO)	Sensitive	SALWACO	Development expenditure - Externally financed
Guma Valley Water Company (GVWC)	Sensitive	GVWC	Development expenditure
Guma Valley Water Company (GVWC)	Sensitive	GVWC	Development expenditure - Externally financed
Food and Nutrition Programme	Specific	MoH	Other recurrent
Undertake public nutrition education on healthy foods and diets	Sensitive	MoAFS	Other recurrent
Support monitoring of Food and Nutrition Security Early Warning System report	Sensitive	MoAFS	Other recurrent
Provide diet, condiments and flour for inmates feeding	Sensitive	SLCS	Other recurrent
Procurement and supply of rice for inmates	Sensitive	SLCS	Other recurrent

Abbreviations: GVWC, Guma Valley Water Company; MoAFS, Ministry of Agriculture and Food Security; MoFMR, Ministry of Fisheries and Marine Resources; MoGCA, Ministry of Gender and Children's Affairs; MoH, Ministry of Health; MoWR, Ministry of Water Resources; MoSW, Ministry of Social Welfare; MoYA, Ministry of Youth Affairs; NCSA, National Commission for Social Action; SALWACO, Sierra Leone Water Company; SLCS, Sierra Leone Correctional Services.

Legend:

	Budget lines included in the 2026 Budget Speech Annex 8c
	2022-2025 budget lines included in the analysis
	Additional lines for 2026

*2022 figures were adjusted to reflect the currency denomination change

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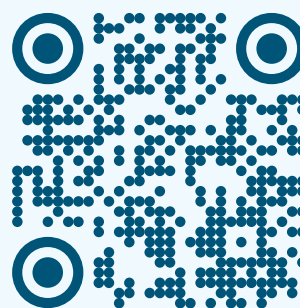
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