Child Protection
Budget Brief

SIERRA LEONE
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Key messages and recommendations

1 **Funding for child protection remains extremely low.** The 2026 child protection budget amounts to SLE55.3 million, equivalent to just SLE16.46 (US$0.66) per child per year. This level of investment remains inadequate to prevent and respond to violence, abuse, neglect, exploitation and harmful practices, and to ensure that children at risk or affected by protection concerns can access timely, quality services.

Recommendation: The Ministry of Finance (MoF) should scale up child protection investments at both national and district levels in 2027 and beyond, in close coordination with the Ministry of Gender and Children's Affairs (MoGCA) and the Ministry of Social Welfare (MoSW). Increased, timely and predictable allocations are needed to strengthen prevention and response services, protect children from violence, abuse, neglect, exploitation and harmful practices, and translate government commitments into adequately funded action.

2 **The National Children's Commission and front-line institutions remain underfunded.** The budget allocated to the National Children's Commission (NCC) remains unchanged at SLE3.16 million in 2026, providing only a small proportion of the resources required to fulfil its mandate. The **Family Support Unit** (FSU), despite its critical front-line role, had no identifiable budget allocations in 2020 and 2021.

Recommendations

- The MoF is encouraged to increase and sustain budgetary allocations to key child protection institutions and implementing agencies to protect the rights of children more effectively.
- The MoF is encouraged to ensure consistent funding for the FSU to support timely and effective investigation of sexual and domestic violence, rape, child trafficking and other forms of child abuse.

3 **Budget credibility in child protection remains weak, with consistent deviations between approved and actual expenditures.** Expenditure deviations, ranging from 8 to -55 per cent, point to weak budget credibility, driven by systematic under-budgeting, limited use of costed plans, and unpredictable in-year reallocations. These deviations far exceed the ±5 per cent public expenditure and financial accountability benchmark and weaken planning, service delivery and strategic prioritization across the MoGCA, the MoSW, Local Councils and front-line actors.

> The 2026 child protection budget amounts to SLE16 per child per year

Recommendations

- The MoGCA and the MoSW, in collaboration with the MoF, should strengthen child protection budget credibility by using evidence-based costing for essential services, improving expenditure forecasting and applying stronger in-year financial controls to reduce deviations between approved allocations and actual spending.
- The MoGCA and the MoSW should work with the MoF and Local Councils to institutionalize programme-based budgeting, integrate child protection costing into annual budget hearings, and ensure timely and predictable releases for core operational functions, including case management, social work, inspections and district-level follow-up.

4 **Decentralized child protection financing has increased after years of limited investment, but funding remains inadequate and unpredictable for effective district-level service delivery.** The budget allocated to decentralized child protection increased by 67 per cent to SLE8.5 million in 2026, equivalent to approximately SLE500,000 (US$20,800) per district. While this represents significant progress, it remains insufficient relative to district-level responsibilities, and delayed disbursements continue to constrain Local Councils' ability to deliver community case management, social work services, prevention, response and coordination functions.

Recommendation: The MoF is encouraged to progressively increase district-level child protection allocations and ensure their full, timely and predictable disbursement. This will enable Local Councils and front-line actors to implement community case management, social work services, prevention, response and coordination functions more effectively.

5 **Weak, inconsistent and fragmented budget data continue to limit evidence-based planning, costing and decision-making in the child protection sector.** Budget lines for child protection remain difficult to trace, are inconsistently classified across ministries, departments and agencies (MDAs), and are insufficiently disaggregated by economic category, programme or district. Data gaps on child protection spending, including social welfare functions, child justice, FSU salary costs, Child Protection Information Management System Plus (CPIMS+) operations and Gender-Based Violence Information Management System Plus (GBVIMS+) operations, further limit the scope and quality of analysis in the sector.

Recommendations

- In the short term, the MoGCA, the MoSW, the MoF, the NCC and Local Councils should improve the availability and quality of child protection budget data through clearer budget classification, programme tagging and harmonized reporting. Investments in the CPIMS+ and district-level public financial management systems should be prioritized to generate accurate, disaggregated data by MDA, programme, district, sex, age and disability.
- In the medium term, the MoF should institutionalize child-responsive budgeting guidelines within the national public financial management framework to systematically identify, track and monitor allocations and expenditures that advance children's rights and strengthen accountability across the child protection system.

> The MoF is encouraged to progressively increase district-level child protection allocations

Introduction

This budget brief presents an analytical overview of the Government of Sierra Leone's efforts to address child abuse, neglect and violence through the national budget. It examines the size, composition, trends, predictability and credibility of approved allocations and expenditures for child protection – which is prevention and response to violence, abuse, exploitation, neglect and harmful practices – over the 2020–2026 fiscal period. The brief generates evidence on public financing for child protection priorities and provides key messages and practical recommendations to inform budget decision-making, strengthen advocacy and improve the responsiveness of public spending to the needs of children and vulnerable households.

Methodology

The brief draws primarily on data from the 2020–2026 Budget Speeches (Annex 8c). It analyses child protection budgets in line with Sierra Leone's institutional arrangements and distinguishes between direct and indirect child protection budgets. Direct child protection budgets refer to allocations explicitly designated for child protection functions, programmes, institutions or devolved services. These include capital and recurrent allocations to the Ministry of Gender and Children's Affairs (MoGCA), goods and services for the National Children's Commission (NCC, which is created under the Child Rights Act (2025) and works alongside the MoGCA), goods and services for the Family Support Unit (FSU, under the Sierra Leone Police), and devolved transfers to the Gender and Children's Affairs Division at district level. Indirect child protection budgets refer to allocations that contribute to child protection outcomes but are not primarily designed or classified as child protection expenditure. These may include parts of the Social Welfare Division budget at district level, salary costs for FSU personnel, or portions of the National Civil Registration Authority budget. Due to limitations in the budget documents, it was not possible to reliably disaggregate other relevant budget lines or comprehensively identify indirect child protection spending. Inflation adjustments were applied using the gross domestic product (GDP) deflator reported in Budget Speech Annex 1, with 2020 as the base year to ensure consistency with other social sector budget briefs.

Overview of child protection in Sierra Leone

Child protection encompasses all systems – including institutions, structures and frameworks – aimed at preventing and responding to violence, abuse, neglect, exploitation and harmful practices against children, while strengthening families, communities and institutions to safeguard children's rights and well-being. Sierra Leone is committed to upholding the rights of every child, and recent policy and system advancements mark a significant step towards a more robust and coordinated child protection system. Sierra Leone ratified the Convention on the Rights of the Child in 1990, placing a clear responsibility on the country's duty-bearers to respect, protect and fulfil the rights of every child. Child protection priorities are embedded within the Medium-Term National Development Plan (2024–2030), which links national development objectives with Sierra Leone's Vision 2030 and the Sustainable Development Goals (SDGs).[1] In 2007, the country passed the Child Rights Act, and, in 2025, it strengthened the legal framework further with a new Child Rights Act listing new obligations.

Child protection is embedded across Sierra Leone's legal and strategic frameworks. As an example, the National Strategy for the Reduction of Adolescent Pregnancy and Ending Child Marriage (2025–2030) provides an important multisectoral framework for coordinated action. Recent steps to harmonize the legal framework include the enactment of the Child Rights Act (2025), which explicitly prohibits child marriage, strengthens protection for survivors and sets the minimum age of marriage at 18. These measures are reinforced by the contributions of ministries, departments and agencies (MDAs), which integrate child protection objectives into their sectoral strategies. For example, the National Children's Commission Strategic Plan 2024–2028 provides a road map for improving children's well-being and expanding opportunities across education, health care, child protection and child rights advocacy. Systems-strengthening initiatives also include the scale-up of the Child Protection Information Management System Plus (CPIMS+) and the Gender-Based Violence Information Management System Plus (GBVIMS+), with case managers trained and plans for nationwide roll-out across all 16 districts.

1. SDG 16.2 (ending abuse, exploitation, trafficking and all forms of violence against children), SDG 5.3 (eliminating child, early and forced marriage) and SDG 8.7 (eradicating child labour).

Child protection is a cross-sectoral issue involving multiple MDAs. Advocacy, law reform and resource allocation for child protection are led by the MoGCA and the Ministry of Social Welfare (MoSW). The core service areas for the MoSW include child welfare and protection, child custody-related social services, and support for children in street situations to claim and enjoy their rights. The NCC also plays a key role in monitoring and coordinating child rights implementation, providing policy advice, overseeing implementation of the Child Rights Act (2007) and investigating complaints concerning child welfare. The FSU of the Sierra Leone Police investigates cases of sexual and domestic violence, rape, child trafficking and other forms of child abuse. As a cross-sectoral issue, child protection also involves the Ministry of Justice, the National Civil Registration Authority, the Ministry of Basic and Senior Secondary Education and the Ministry of Health. At the local level, district councils, the police and health and social workers play critical roles in implementing and monitoring policies and frameworks with a bearing on child protection.[2]

Children in Sierra Leone experience significant levels of violence, abuse and exploitation, with adolescent girls in particular being at high risk. In 2017, 87 per cent of children aged 1–14 years experienced physical or psychological punishment, while 25 per cent of children aged 5–17 years were engaged in child labour (*see Table 1*). Additionally, as of 2019, 30 per cent of women had been married before the age of 18 years. These figures highlight persistent vulnerabilities, particularly for adolescent girls, and underscore the need for stronger measures to protect children.

TABLE 1

Key child protection indicators in Sierra Leone

Indicator	Value	Date
Children aged 1–14 years who experienced any physical punishment and/or psychological aggression by caregivers in the past month (%)	87	2017
Children aged 5–17 years engaged in child labour (%)	25	2017
Children under 5 years of age whose births have been registered with a civil authority (%)	90	2019
Women who were first married by the age of 18 years (%)	30	2019
Women who gave birth before the age of 18 years (%)	36.4	2013
Girls (aged 10–14 years) residing with neither parent (%)	33.9	2013

Source: UNICEF, Child-related SDG indicator, 2025; World Bank World Development Indicators; Demographic and Health Surveys.

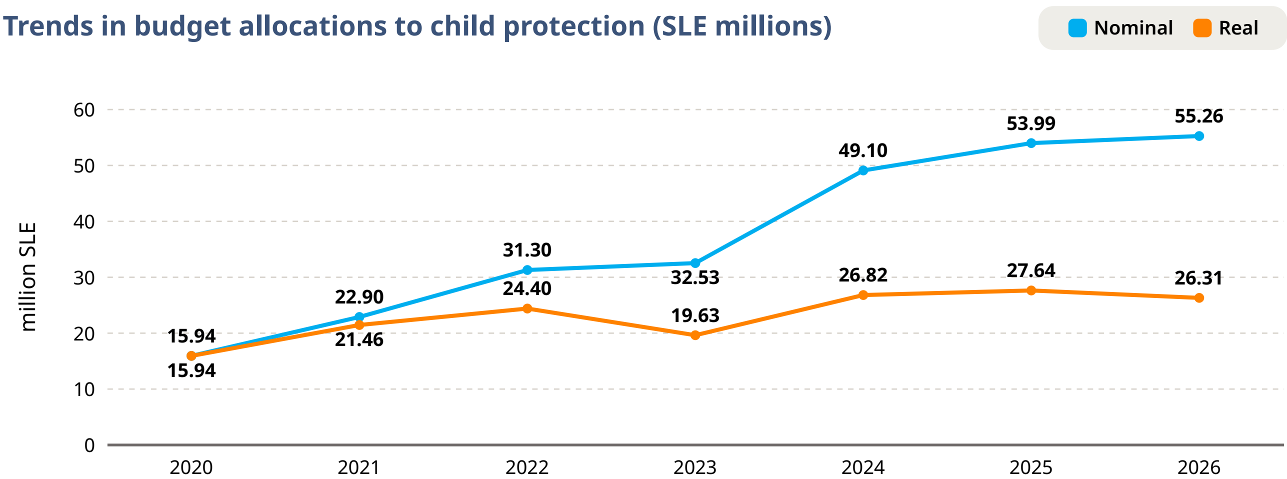
2. The Impact Initiative, 'Inter-agency research on strengthening community-based child protection for vulnerable children in Sierra Leone', The Impact Initiative, <https://archive.ids.ac.uk/impactinit/project/inter-agency-research-strengthening-community-based-child-protection-vulnerable-children.html>, accessed 12 August 2026.

Trends in child protection spending

Budget allocations to child protection have steadily increased in nominal terms, reaching SLE55.3 million in 2026. Although nominal allocations increased each year between 2020 and 2026, this growth did not keep pace with inflation. When adjusted for price increases, the real value of child protection spending in 2026 was broadly similar to 2021 levels (*see Figure 1*).

FIGURE 1

Trends in budget allocations to child protection (SLE millions)

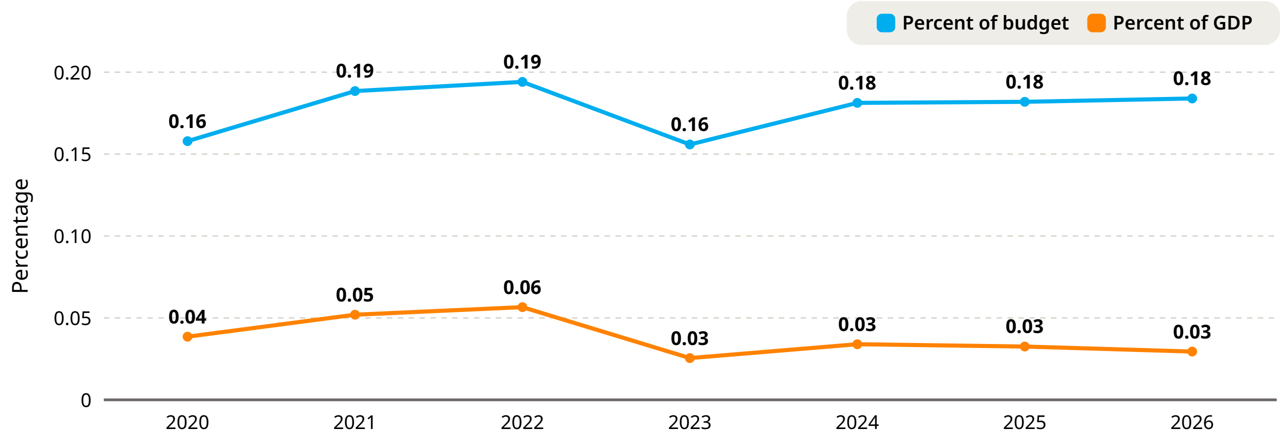


Source: Authors' own calculations based on Government of Sierra Leone Budget Speeches 2020–2026.
Note: Budget data used for all years are approved allocations.

Child protection spending remains persistently low, averaging 0.18 per cent of the national budget and 0.04 per cent of GDP (*see Figure 2*). This falls significantly below the regional benchmark of 3 per cent of the national budget, advised by the Economic Community of West African States (ECOWAS). The relatively higher shares observed in 2021 and 2022 were driven almost entirely by funding for one flagship intervention under the MoGCA: the National Intervention to Prevent and Respond to Sexual and Gender-Based Violence. Outside these exceptional allocations, the underlying level of investment in child protection remained limited.

FIGURE 2

Child protection as a share of the total national budget and GDP, 2020–2026

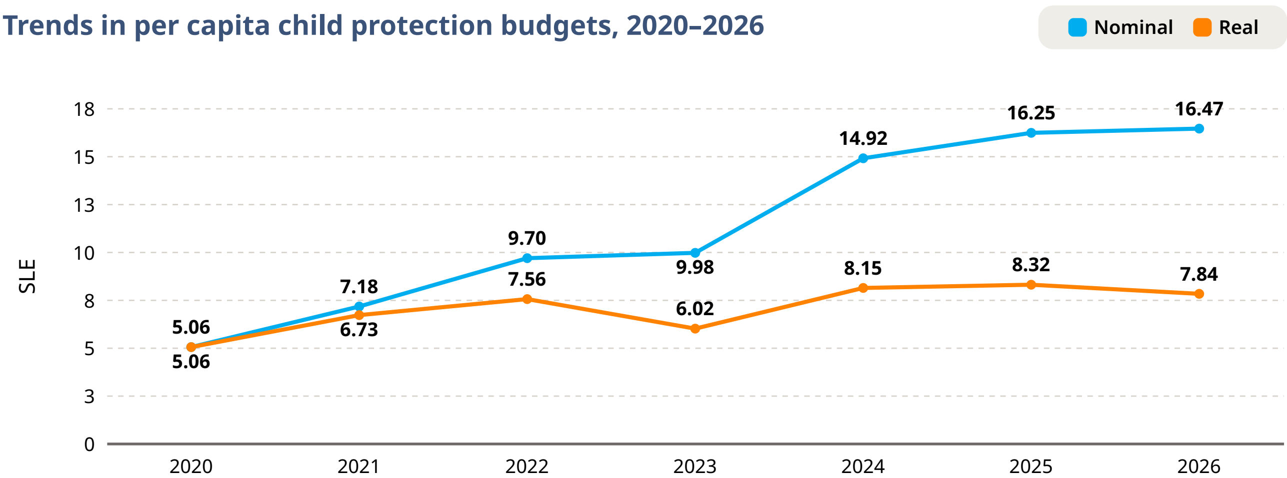


Source: Authors' own calculations based on Government of Sierra Leone Budget Speeches 2020–2026.
Note: Budget data used for all years are approved allocations.

In per capita terms, the 2026 budget allocation amounts to SLE16.46 (US$0.66) per child per year (*see Figure 3*). Between 2020 and 2026, the child population increased by 4 per cent, further stretching already limited resources. Persistently low investment risks undermining the quality, accessibility and sustainability of the child protection system.

FIGURE 3

Trends in per capita child protection budgets, 2020–2026



Source: Authors' own calculations based on Government of Sierra Leone Budget Speeches 2020–2026.
Note: Budget data used for all years are approved allocations.

> Child protection spending remains extremely low, translating to only 0.18 per cent of the total budget and 0.03 per cent of GDP

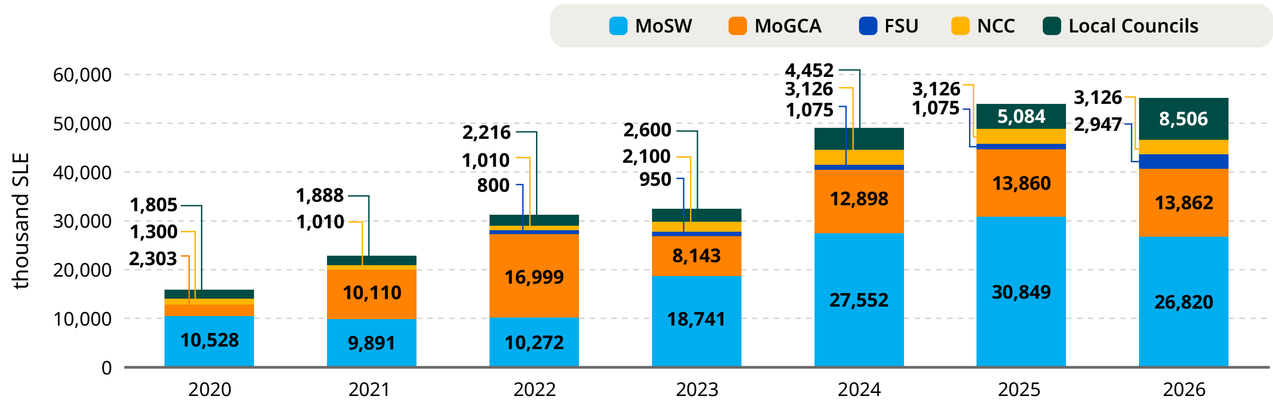
Composition of child protection spending

The majority of child protection spending continues to be channelled through central government, primarily via the MoSW, the MoGCA and the NCC (*see Figure 4*). In 2026, these three institutions received SLE49 million, accounting for 89 per cent of the total child protection budget. Allocations to the NCC remained stable between 2024 and 2026, while allocations to the FSU[3] more than doubled in 2026. Allocations to the MoSW nearly tripled between 2022 and 2024. Importantly, no identifiable budget allocations were made to the FSU in 2020 and 2021, despite the FSU having been established as far back as 2007. This points to long-standing gaps in predictable financing of front-line child protection services.

At the district level, allocations increased by 67.2 per cent, from SLE5.1 million in 2025 to SLE8.5 million in 2026. This increase signals a strengthening of fiscal decentralization, with more resources allocated to devolved functions at district level. However, in previous years, delayed and unpredictable transfers limited Local Councils' ability to fully implement devolved services. Ensuring that increased allocations are disbursed in a timely and predictable manner is critical for translating budget growth into improved child protection outcomes.

FIGURE 4

Breakdown of budget allocations to child protection by institution and government level (SLE thousands)



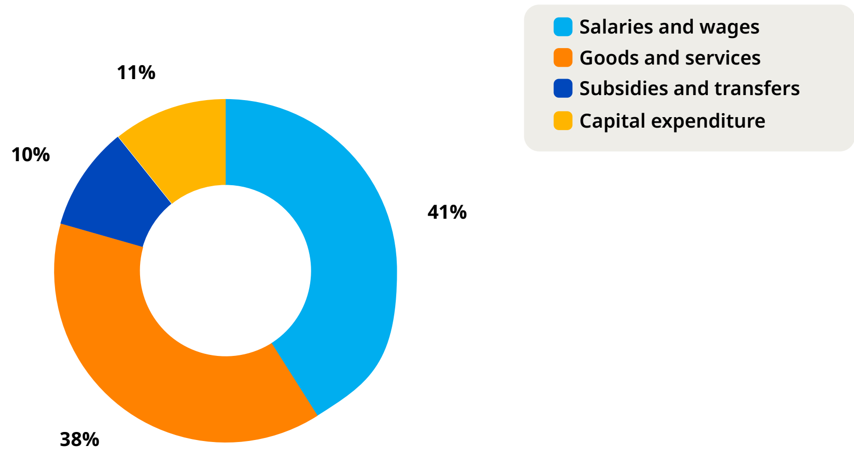
Source: Authors' own calculations based on Government of Sierra Leone Budget Speeches 2020–2026.
Note: Budget data used for all years are approved allocations.

3. Salaries and wages for the FSU were excluded from the analysis, as they are not disaggregated in budget speeches or expenditure reports. Between 2020 and 2026, the total wages (budgeted and actuals) ranged between SLE1.1 million and SLE3 million per year. This estimation is derived from information received in stakeholder interviews stating there were 80 FSU officers nationwide in 2025, the total police workforce numbers, and the police budget and actuals for these years. If this were added to the analysis, the FSU's expenditures would roughly double each year.

Between 2020 and 2026, child protection spending was largely concentrated on salaries and wages, reflecting the staff-intensive nature of child protection services. Goods and services accounted for 38 per cent of total allocations, and capital expenditure for 11 per cent (see Figure 5). The relatively low share of capital spending in child protection significantly constrains the sector's ability to finance public investment in essential infrastructure, procure critical equipment and support longer-term systems-strengthening. With just 10 per cent of the budget devolved to district councils, there is limited support to front-line services, community-based interventions and inter-agency coordination mechanisms.

FIGURE 5

Composition of spending by economic classification (2020–2026)



Source: Authors' own calculations based on Government of Sierra Leone Budget Speeches 2020–2026.
Note: Budget data used for all years are approved allocations.

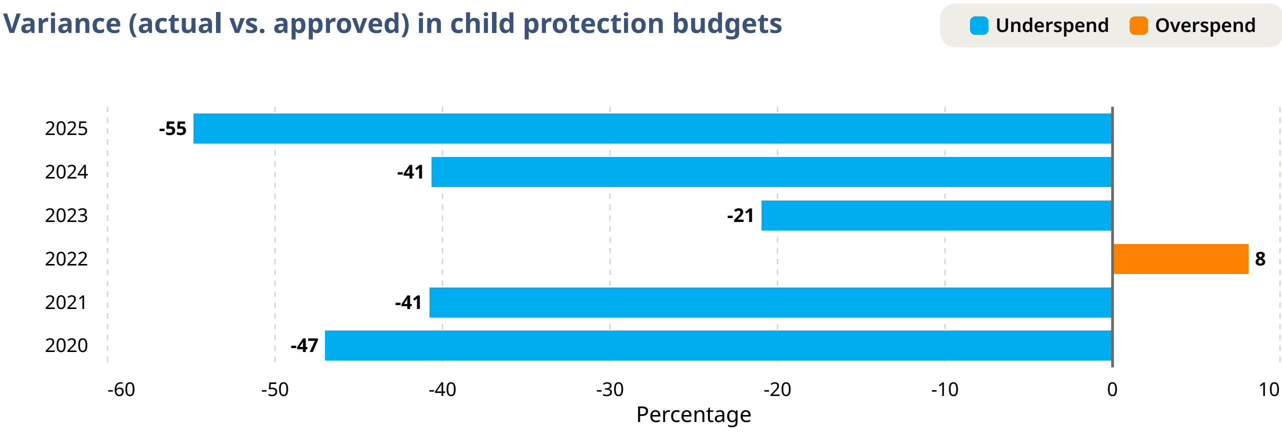
Budget credibility and execution

The variance between approved budget allocations for child protection and actual expenditures indicates significant and recurring challenges in aligning planned allocations with actual expenditures ('budget credibility'). Except for 2022, which recorded overspending of 8 per cent, all other years between 2020 and 2025 experienced underspending, of over 20 per cent, indicating persistent constraints in the budget execution and absorptive capacity of MDAs (*see Figure 6*).

Low budget execution disrupts implementation both at central and local levels, reducing the predictability and effectiveness of service delivery. Furthermore, discrepancies in the availability of data between budget allocations (higher planned) and actuals (lower availability) can skew the credibility analysis, underscoring the importance of consistent data quality. At the same time, the analysis may overstate deviations in some years, as not all in-year revisions and supplementary budget adjustments could be systematically verified.

FIGURE 6

Variance (actual vs. approved) in child protection budgets



Source: Authors' own calculations based on Government of Sierra Leone Budget Speeches 2020–2026.
Note: Budget data used for all years are approved allocations and actual expenditures.

ACKNOWLEDGEMENTS

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