

ABSTRAK

Forum Anak Daerah Kabupaten Serdang Bedagai dibentuk sebagai wadah partisipasi anak dalam pembangunan daerah dan pemenuhan hak anak. Namun, implementasi kebijakan anggaran bagi Forum Anak Daerah masih belum optimal akibat minimnya alokasi anggaran yang tersedia. Penelitian ini bertujuan untuk menganalisis faktor penyebab minimnya penganggaran Forum Anak Daerah Kabupaten Serdang Bedagai serta merumuskan model penganggaran *children-friendly* yang efektif. Penelitian ini menggunakan pendekatan kualitatif dengan metode deskriptif. Pengumpulan data dilakukan melalui wawancara, observasi, dan dokumentasi dengan melibatkan pemerintah daerah dan pihak terkait. Analisis data dilakukan melalui reduksi data, penyajian data, dan penarikan kesimpulan. Hasil penelitian menunjukkan bahwa minimnya penganggaran disebabkan oleh rendahnya komitmen anggaran pemerintah daerah, keterbatasan alokasi anggaran, serta belum optimalnya keterlibatan Forum Anak dalam proses perencanaan anggaran. Penelitian ini merekomendasikan penerapan model penganggaran *children-friendly* yang partisipatif dan responsif terhadap hak anak guna memperkuat peran Forum Anak Daerah dalam mendukung terwujudnya Kabupaten Layak Anak.

Kata Kunci: Kebijakan Anggaran, Forum Anak Daerah, *Children-Friendly Budgeting*.

ABSTRACT

The Regional Children's Forum of Serdang Bedagai Regency was established as a platform for children's participation in regional development and the fulfillment of children's rights. However, the implementation of budget policy for the Children's Forum has not been optimal due to limited budget allocation. This study aims to analyze the factors causing the minimal budgeting for the Regional Children's Forum of Serdang Bedagai Regency and to formulate an effective children-friendly budgeting model. This research employed a qualitative descriptive approach. Data were collected through interviews, observations, and documentation involving local government officials and relevant stakeholders. Data analysis was conducted through data reduction, data presentation, and conclusion drawing. The results indicate that limited budgeting is influenced by low budgetary commitment from the local government, restricted budget allocation, and the lack of optimal involvement of the Children's Forum in the budgeting and planning process. Therefore, this study recommends the implementation of a participatory and child-responsive budgeting model to strengthen the role of the Regional Children's Forum in supporting the realization of a Child-Friendly Regency.

Keywords: *Budget Policy, Regional Children's Forum, Children-Friendly Budgeting.*