

## ABSTRAK

**Siti Rahayu Nasrun, 2025. Analisis Pengelolaan Dana Desa Dalam Meningkatkan Kesejahteraan Masyarakat Di Desa Panyangkalang Kecamatan Laikang Kabupaten Takalar. Skripsi Prodi Ekonomi Pembangunan, Fakultas Ekonomi dan Bisnis, Universitas Muhammadiyah Makassar. Dibimbing Oleh Asdar dan Warda**

Dana Desa adalah dana yang bersumber dari APBN yang diperuntukkan bagi desa yang ditransfer melalui APBD kabupaten/kota dan digunakan untuk membiayai penyelenggaraan pemerintahan, pelaksanaan pembangunan, pembinaan kemasyarakatan, dan pemberdayaan masyarakat. Penelitian ini bertujuan untuk menganalisis bagaimana pengelolaan dana desa dapat meningkatkan kesejahteraan masyarakat di Desa Panyangkalang Kecamatan Laikang Kabupaten Takalar. Penelitian ini menggunakan menggunakan pendekatan deskriptif kualitatif melalui wawancara, observasi serta dokumentasi.

Hasil penelitian menunjukkan bahwa pengelolaan Dana Desa di Desa Panyangkalang telah berjalan cukup efektif dalam upaya meningkatkan kesejahteraan masyarakat. Tahapan perencanaan, pelaksanaan, penatausahaan, dan pelaporan telah dilakukan sesuai dengan peraturan yang berlaku. Partisipasi masyarakat melalui forum Musdus dan Musrenbangdes menjadi kunci dalam merumuskan program-program berbasis kebutuhan riil. Dana Desa juga telah memberikan dampak positif terhadap pembangunan infrastruktur dan pemberdayaan ekonomi masyarakat. Namun demikian, efektivitas pengelolaan Dana Desa belum sepenuhnya optimal. Masih terdapat kendala dalam hal kapasitas sumber daya manusia, terutama dalam penguasaan sistem digital, serta rendahnya literasi masyarakat terhadap mekanisme tata kelola desa. Oleh karena itu, peningkatan kapasitas aparatur desa, edukasi masyarakat, serta penguatan sistem administrasi dan pengawasan partisipatif menjadi hal penting untuk memastikan pengelolaan Dana Desa yang lebih transparan, akuntabel, dan berkelanjutan.

## ABSTRACT

**Siti Rahayu Nasrun, 2025. Analysis of Village Fund Management in Improving Community Welfare in Panyangkalang Village Laikang District Takalar. Regency Undergraduate Thesis, Development Economics Study Program, Faculty of Economics and Business, Muhammadiyah University of Makassar. Supervised by Asdar dan Warda.**

Village Funds are funds sourced from the State Budget (APBN) allocated to villages and transferred through the district/city budgets (APBD) to finance village governance, development implementation, community development, and community empowerment. This study aims to analyze how the management of Village Funds can improve the welfare of the community in Panyangkalang Village, Laikang Subdistrict, Takalar Regency. This research uses a descriptive qualitative approach through interviews, observations, and documentation.

The management of Village Funds in Panyangkalang Village has been carried out quite effectively in efforts to improve community welfare. The stages of planning, implementation, administration, and reporting have been conducted in accordance with applicable regulations. Community participation through Musdus and Musrenbangdes forums plays a key role in formulating programs based on real needs. The Village Fund has also had a positive impact on infrastructure development and economic empowerment of the community. However, the effectiveness of Village Fund management has not yet reached its full potential. There are still challenges related to the capacity of human resources, particularly in mastering digital systems, as well as limited public literacy regarding village governance mechanisms. Therefore, improving the capacity of village officials, educating the community, and strengthening administrative systems and participatory oversight are essential to ensure more transparent, accountable, and sustainable Village Fund management.