

IMPLEMENTASI ATURAN PENGGUNAAN DANA DESA UNTUK

PADAT KARYA TUNAI SAAT PANDEMI COVID-19

(Studi di Desa Ledug Kecamatan Kembaran Kabupaten Banyumas)

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ABSTRAK

Pandemi COVID-19 telah memukul perekonomian dan kesejahteraan masyarakat desa, sehingga mendorong pemerintah desa untuk memanfaatkan dana desa sebagai sarana mengurangi dampak sosial-ekonomi melalui program padat karya tunai. Penelitian ini bertujuan untuk mengetahui implementasi aturan penggunaan dana desa untuk padat karya tunai saat pandemi Covid-19 dan faktor-faktor yang mempengaruhi implementasinya. Penelitian ini menggunakan metode penelitian kualitatif dengan pendekatan yuridis empiris, dan spesifikasi penelitian deskriptif. Jenis data yang digunakan adalah data primer dan data sekunder melalui metode wawancara, studi pustaka dan studi dokumen. Metode pengolahan data dengan reduksi data, *display* data dan kategorisasi data. Penyajian data dalam bentuk matriks kualitatif dan teks naratif. Metode analisis data dilakukan secara analisis kualitatif dengan menggunakan *content analysis*. Hasil penelitian menunjukkan bahwa implementasi aturan penggunaan dana desa untuk padat karya tunai saat pandemi Covid-19 di Desa Ledug telah terlaksana dengan baik. Hal ini dapat dilihat dari 4 (empat) parameter yang meliputi: kesesuaian jenis padat karya tunai pada pemanfaatan sumber daya alam telah terlaksana dengan baik; penerapan prinsip pelaksanaan padat karya tunai telah terlaksana dengan baik; penerapan kriteria padat karya tunai telah terlaksana dengan baik; penerapan besaran anggaran upah kerja telah terlaksana dengan baik. Faktor-faktor yang mempengaruhi implementasi aturan penggunaan dana desa untuk program padat karya tunai saat pandemi Covid-19 di Desa Ledug meliputi faktor pendukung dan penghambat. Faktor pendukung yaitu terdapat masyarakat yang tidak memiliki pekerjaan; sarana dan prasarana yang memerlukan perbaikan; kepedulian pemerintah desa ledug; kesepakatan program padat karya tunai dalam musyawarah desa; adanya informasi tentang kegiatan kepada masyarakat. Faktor penghambat meliputi cuaca buruk; keterbatasan anggaran yang tersedia; sumber daya manusia pekerja kurang terampil; sikap warga yang tidak mengizinkan dilewati lokasinya; lokasi proyek jauh dari material.

Kata Kunci: *Pandemi Covid-19; Dana Desa; Padat Karya Tunai*

***IMPLEMENTATION OF REGULATIONS ON THE USE OF VILLAGE
FUNDS FOR CASH LABOR INTENSIVE DURING THE COVID-19
PANDEMIC***

(Study in Ledug Village, Kembaran District, Banyumas Regency)

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ABSTRACT

The COVID-19 pandemic has impacted the economy and well-being of rural communities, prompting village governments to utilize village funds as a means to reduce the socio-economic impact through labor-intensive cash-for-work programs. This research aims to understand the implementation of regulations on the use of village funds for labor-intensive cash-for-work during the COVID-19 pandemic and the factors influencing its implementation. This research employs a qualitative method with an empirical juridical approach and a descriptive research specification. The types of data used are primary and secondary data through interviews, literature studies, and document studies. Data processing methods include data reduction, data display, and data categorization. Data is presented in the form of qualitative matrices and narrative texts. Data analysis is conducted using qualitative analysis with content analysis. The results show that the implementation of regulations on the use of village funds for labor-intensive cash-for-work during the COVID-19 pandemic in Ledug Village has been well-executed. This can be seen from four (4) parameters: the alignment of the labor-intensive cash-for-work with the use of natural resources has been well-executed; the application of labor-intensive cash-for-work principles has been well-implemented; the application of labor-intensive cash-for-work criteria has been well-executed; and the implementation of the wage budget allocation has been well-executed. The factors affecting the implementation of the regulations on the use of village funds for the labor-intensive cash-for-work program during the COVID-19 pandemic in Ledug Village include supporting and inhibiting factors. The supporting factors are the presence of unemployed community members; the need for repairs to facilities and infrastructure; the concern of the Ledug village government; the agreement on the labor-intensive cash-for-work program in village meetings; and the dissemination of information about activities to the community. The inhibiting factors include bad weather; limited available budget; unskilled labor resources; the reluctance of residents to allow access through their property; and the project's distance from material sources.

Keyword: COVID-19 Pandemic; Village Funds; Cash-for-Work