

ABSTRAK

Sebelum adanya musibah pandemi dana desa digunakan untuk pembangunan dan pemberdayaan masyarakat didesa, karena terjadinya pandemi *Covid-19* kemudian pemerintah mengeluarkan aturan mengenai penggunaan dana desa untuk bantuan bagi masyarakat dengan tujuan yang sama yaitu untuk melakukan pembangunan dan pemberdayaan didesa. Tujuan penelitian ini, yaitu untuk mengetahui bagaimana kepastian hukum penggunaan dana desa dalam pelaksanaan bantuan masyarakat akibat terdampak *Covid-19* berdasarkan Peraturan Menteri Desa Pembangunan Daerah Desa Tertinggal dan Transmigrasi (Permendes PDDT) Nomor 6 Tahun 2020 tentang Prioritas Penggunaan Dana Desa Tahun 2020 dan mengetahui faktor-faktor penghambat penggunaan dana desa dalam pelaksanaan bantuan masyarakat akibat terdampak *Covid-19*. Penelitian ini merupakan penelitian kualitatif yang menggunakan pendekatan yuridis normatif, yaitu pendekatan dengan cara meneliti dan mengkaji objek penelitian melalui data yang didapat dari studi kepustakaan. Adapun menurut penulis, bahwa seharusnya peran pemerintah desa dalam memberikan pelayanan dalam pelaksanaan bantuan masyarakat akibat terdampak *Covid-19* jelasnya dapat mensosialisasikan informasi terkait adanya bantuan dari dana desa untuk masyarakat yang terdampak *Covid-19* agar proses pelaksanaan bantuan masyarakat yang berasal dari dana desa tersebut dapat berjalan dengan baik.

Kata Kunci : Kepastian Hukum, Penggunaan Dana Desa, Bantuan bagi Masyarakat Akibat Terdampak *Covid-19*.

ABSTRACT

Prior to the pandemic disaster, village funds were used for development and empowerment of rural communities, Due to the Covid-19 pandemic, the government issued a regulation regarding the use of village funds for assistance to the community with the same goal, namely to carry out development and empowerment in the village. The purpose of this study is to find out how the legal certainty of the use of village funds in the implementation of community assistance due to being affected by Covid-19 based on the Regulation of the Minister of Villages for Development of Disadvantaged Villages and Transmigration (Permendes PD TT) No. - Factors inhibiting the use of village funds in community assistance due to being affected by Covid-19. This research is a qualitative research that uses a normative juridical approach, namely an approach by researching and reviewing the object of research through data obtained from library studies. According to the author, that the role of the village government in providing services in the implementation of community assistance due to being affected by Covid-19 can clearly disseminate information related to assistance from village funds for communities affected by Covid-19 so that the process of implementing community assistance originating from the village funds can be implemented. goes well.

Keywords: *Legal Certainty, Use of Village Funds, Assistance for Communities Affected by Covid-19.*

KARAWANG