

Covid-19 Is Not Over Yet, Efforts to Implement a Good and Accountable Budget with A Strong Legal Basis

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Abstract. The COVID-19 pandemic has had an influence not just on health, but also on the environment socially and economically. Not only Indonesia but the covid 19 pandemic is affecting every country on the planet. Large funds are needed to handle it. In an emergency situation is usually synonymous with chaos, that's what happened in Indonesia. The researcher analyzes how the government's efforts in preparing the State Revenue and Expenditure Budget (APBN) with budgeting, implementation and accountability policies can run according to a good legal corridor. With the indicator of the provision of Unqualified Opinion by the Supreme Audit Agency (BPK).

Keywords: Covid-19; BPK; Unqualified Opinion; APBN

1 Introduction

The Corona Virus Disease 2019 (COVID-19) has been declared a pandemic by the World Health Organization most nations throughout the world, including Indonesia. COVID-19 has spread at a faster rate over time, resulting in more deaths and property losses, as well as social, economic, and community welfare implications. That the repercussions of the Corona Virus Disease 2019 (COVID-19) pandemic have slowed national economic development, reduced state revenues, and increased public spending and finance, necessitating a variety of government efforts to save the nation's health and economy, with a focus on health spending, social safety nets, and economic recovery, including for businesses and communities affected, necessitating a variety of government efforts.

The government and related institutions act quickly to safeguard the stability of the national economy and financial system, including easing policies related to the State Revenue and Expenditure Budget (APBN), expanding health and social safety nets, and economic recovery spending, and bolstering the authority of various financial system institutions. According to the Republic of Indonesia's 1945 Constitution, Article 22 paragraph (1), Such circumstances meet the criteria for a compelling urgency, allowing the The President will issue Government Regulations in Lieu of Laws. As a result, the government published Government Regulation in Lieu of Law (Perppu) No. 1 of 2020, addressing State Financial Policy and Financial System Stability in the Treatment of Corona Virus Disease e 2019. (Covid-19). Law Number 2 of 2020 was signed into law on May 16, 2020.

2 Research Methods

This study uses a qualitative research approach to build knowledge through understanding and discovery. According to Bogdan and Taylor [1, qualitative research methodology is a method of collecting descriptive data from people and observable behavior in the form of written or spoken words.

3 Results and Discussion

3.1 Legal Policy Framework in Facing Covid-19 Financing

The Government of Indonesia has established emergency financial policies through Perppu No. 1 of 2020, which was passed into Law No. 2 of 2020, as part of a global strategy to deal with the Covid-19 Pandemic's repercussions in a systematic, comprehensive, and long-term manner. As a result, the constitutional theoretical underpinning for the policy via Perppu No. 1 of 2020 (Law No. 2 of 2020) is essentially a step toward universal solidarity to successfully cope as a result of the Covid 19 pandemic's influence, which has created global and national emergencies that require extraordinary policies to deal with.

To deal with the dangers the pandemic of Corona Virus Disease 2019 (COVID-19), states must take financial and fiscal policy measures, including increased investment to reduce health risks, protect the public, and preserve corporate operations. Financial sector headwinds will have an influence on the State Budget for Fiscal Year 2020, notably on the financing side.

The spread of the Corona Virus Disease 2019 (COVID-19) pandemic, which has a negative impact on and threatens Indonesia's economic growth due to declining state revenues and global economic uncertainty, necessitates extraordinary policies and measures in the field of state finances, including taxation and regional finance, as well as the financial sector, which has a negative impact on and threatens Indonesia's economic growth due to declining state revenues and global economic uncertainty requires extraordinary policies and measures. The Government and related institutions must take immediately address these urgent conditions in the country order to avoid the spread of the disease. As a result, proper legal instruments are required to provide the Government and allied institutions with a firm platform on which to implement such policies and initiatives.

The aforementioned situations in the context of adopting a Government Regulation in Lieu of Law, having met the following conditions as a compelling urgency:

- a. Because there is a pressing need to rapidly settle legal concerns arising from the Act;
- b. The necessary legislation has yet to be enacted, resulting in a legal vacuum or inadequacy of the existing law; and
- c. the condition of a While the urgent issue demands certainty to be resolved, there is a legal vacuum that cannot be filled by establishing laws in the regular system, which takes a long time.
- d. Because: a. there is an urgent need to resolve legal issues quickly based on the Act; b. the required law does not yet exist, resulting in a legal vacuum or inadequacy of existing law; and c. the condition of a legal vacuum that cannot be overcome by making laws in the traditional procedure, which takes a long time, while the urgent situation necessitates certainty to be resolved quickly.

It can be concluded as follows based on the preceding description. *First*, the authority to form a Perppu by the President as regulated in Article 22 of the Republic of Indonesia's 1945

Constitution is an attributive authority conferred to the President as head of state based on constitutional discretionary authority as defined in the Republic of Indonesia's 1945 Constitution. on objective parameters in administration.

Second, the primary authority for amending the APBN's posture and/or details based on Presidential Regulation Number 54 of 2020 continues to refer to the rule of law principles, namely: (1). The constitutional discretionary authority based on Perppu Law No. 1 of 2020 (Law No. 2 of 2020) was used to make changes to the APBN's posture and/or details. (2). Changes in posture are carried out based on legal products that are equivalent to the regulatory authority regarding the details of the State Budget based on Presidential Regulations; (3). Accountability for the implementation of the APBN is still carried out through the accountability system for the implementation of the APBN as regulated in Article 30 of Law no. 17 of 2003.

And third, the various budgeting policies in various countries as described above which are intended All of these suggest the employment of emergency measures through budgeting rules in several nations to deal with the Pandemic of Covid-19 The Indonesian government's emergency state financial policy, Perppu No. 1 of 2020 (UU No. 2 of 2020), is part of a global strategy to combat with the pandemic of Covid-19 consequences in a systematic, comprehensive, and long-term manner. As a result, Perppu No. 1 of 2020 (Law No. 2 of 2020), the policy's constitutional theoretical underpinning, is essentially a universal solidarity movement to successfully handle the aftermath of the Covid 19 pandemic which has created global impacts and a national emergency that requires extraordinary policies to address the issue. handle it.

The legal reliability of Law No. 2 of 2020, which was made during a pandemic and in an emergency, does not reduce efforts to provide a strong legal umbrella in its implementation, after a lawsuit was filed with the Constitutional Court. Two types of testing were carried out on Law 2/2020, namely formal and material. MD Mahfud, Minister of State for Political, Legal, and Security Affairs (MK) said that all those who requested a formal review were rejected by the Court. Meanwhile, the material test involving the addition of phrases as long as it is done in good faith and in compliance with all applicable rules and regulations that previously only existed in Article 27 paragraph (2) to Article 27 paragraph (1), (2), and (3) actually strengthens it. [2]

3.2 Covid-19 Financing in the State Budget

The state budget for 2020 is being drafted under regular circumstances, with no provisions for dealing with Covid-19. The government increased the deficit to 6.34 percent of GDP by making amendments to the 2020 APBN (Perpres 54/2020 & Perpres 72/2020). COVID-19 funding is also included in the National Economic Recovery Program, in addition to these measures (PEN Program).

According to The National Economic Recovery Program (PEN Program), as defined by Government Regulation No. 23 of 2020, is a set of activities aimed at reviving the national economy that are part of the government's official financial policy to speed up the response to combat the Covid-19 pandemic and/or other threats posed by the government (PEN Program). endangers the country's economic stability and/or the financial system and save the national economy In addition to the activities and actions included in the PEN Program framework, the government additionally conducts a series of associated activities and measures in the central region to prevent, control, and overcome the government's approach to the Covid-19 pandemic These activities can be carried out in a variety of ways either by the Ministry/Agency or by the State General Treasurer

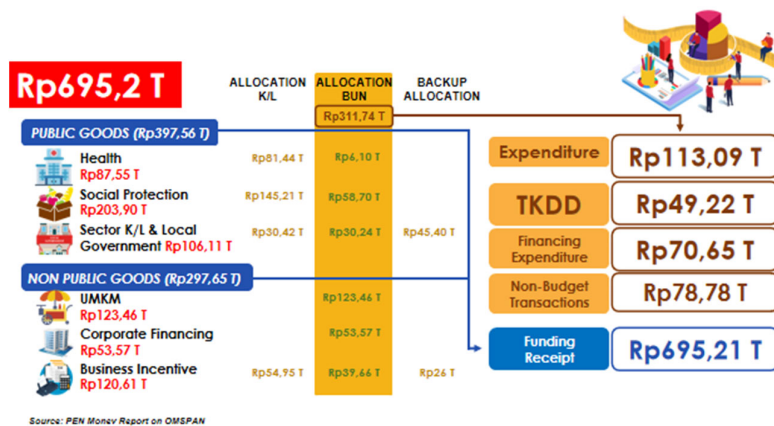


Fig. 1. PEN PC Program 2020

Covid-19 financing in 2020 in diagram 1 above, that PC PEN in 2020 is allocated for 695.2 trillion in five clusters. For PC PEN in 2020 previously, from the budget allocation of Rp. 695.2 trillion, Rp. 579.78 trillion or 83.4% has been realized. Meanwhile, the remaining funds that have not been absorbed in 2020 amounting to around IDR 50.94 trillion will be carried over to 2021 with priority use for vaccination, social welfare and MSME support. In 2021, according to the Director General of Treasury Andin Hadiyanto [2] that the government will reallocate the budget for PC PEN in 2021 with a projected allocation of Rp. 2021 is divided into five clusters, namely the health cluster of IDR 176.30 trillion, the Social Protection cluster of IDR 157.41 trillion, the Priority Program cluster of IDR 122.42 trillion, the MSME Support and Corporate Financing cluster of IDR 184.83 trillion, and the business incentive cluster. amounting to IDR 58.46 trillion. Furthermore, in 2021 the government will also allocate funds for handling Covid-19 through Transfers Funds for Regions and Villages (TKDD).

Due to the pandemic of 2019 Corona Virus Disease, the State Budget for Fiscal Year 2022 still anticipates unpredictability (COVID-19), as well as worldwide environmental elements that have an impact on domestic economic situations. Despite the high level of uncertainty, the economy is expected to perform better in 2022 than it did the previous year, and this estimate is in line with foreign institutions' projections. The government will continue to push for the expansion of a more comprehensive and speedier vaccination program that will reach all Indonesian citizens and regions. Furthermore, careful adherence to health protocols is an obligation to be implemented.

Sri Mulyani Indrawati, the According to the Minister of Finance In 2022, the Republic of Indonesia will be the National Economic Recovery (PEN) budget was IDR 455.62 trillion.[3] The first group, namely health care, received a budget allocation of Rp. 122.54 trillion. The budget will be used to continue the vaccination program, care for Covid-19 patients, incentives for health workers, tax incentives, and handling Covid-19 in the regions. The second group is community protection amounting to Rp154.76 trillion. This budget will be used for the continuation of the social assistance program (PKH, basic necessities), Pre-Employment Cards, Village BLT, Job Loss Insurance (JKP), and the anticipation of social security expansion. Institution. Is this a work-intensive program for tourism, food security, in the field of ICT, industrial estate development, support for MSMEs, both in the form of state investment for SOEs that carry out various national strategic projects.

According to the Minister of Finance of the Republic of Indonesia, the three categories will be able to make adjustments or changes, if the atmosphere and dynamics of economic recovery also change. This is because the PEN program is still designed to be flexible and accountable, so that it is responsive and anticipatory in dealing with Covid-19 so that it can continue to encourage economic recovery.

3.3 State Budget Accountability during the Covid-19 emergency

In the management of emergency funds during the 2020 and 2021 pandemic, there are several policies and regulations, especially related to the handling of the COVID-19 pandemic and the National Economic Recovery (PC PEN) which can also have an impact on state revenue and expenditure transactions at the end of the 2021 fiscal year as well as the preparation of financial reports. 2021. Prepare financial reports both at the Satker level and at the State Ministry/Agency (K/L) level in understanding accounting policies towards the end of the year and at the end of 2021 to further improve the reliability of financial reports so as to obtain the best opinion on financial statements from the State Audit Board (BPK).

As evidence of the 2020 State Budget Accountability, the BPK provides an unqualified opinion. Continuing efforts to account for the 2021 and 2022 APBN so that budget execution can run effectively within the legal corridor, in an effort to handle the COVID-19 pandemic and can be properly accounted for and.

4 Conclusion

The emergency condition of the COVID-19 pandemic that began in early 2020, which required very large funding. The crucial point is when the emergency and pandemic are sometimes synonymous with disorder and doing something outside the legal corridor. This turned out not to be proven because during the emergency through Perppu No. 1 of 2020 which was passed into As part of an endeavor to develop a legislative framework, Law No. 2 of 2020 was enacted umbrella in the process of implementing COVID-19 financing. As a law-making process, it is possible to have legal gaps. And after a lawsuit was filed to the Constitutional Court against Law No. 2 of 2020, as a legal product during the emergency period during the pandemic, the request for formal testing was declared rejected by the Court. While the material test involving the addition of phrases as long as it's done honestly and in accordance with previous laws and regulations

In addition to this, in the implementation of the use of COVID-19 funding with the 2020 State Budget, the BPK has examined it and given a WTP opinion. And the accountability of the 2020 State Budget has been ratified into Law Number 3 of 2021 concerning Accountability for the implementation of the 2020 State Budget. This proves that a series of legal efforts are made to ensure legal reliability in the COVID-19 funding process.

It starts with how the government responds to the state budget. In Handling Corona Virus Disease, Number 1 of 2020 State Financial Policy and Financial System Stability: Government Regulation in Lieu of Law (Perppu) 2019 was published by the government (Covid-19). And it has been promulgated as Law Number 2 of 2020 on May 16, 2020. This is to adjust the 2020 Prior to now, the State Budget had been ratified. Faced with the Pandemic Covid-19 is a public health emergency in the United States, according to the CDC by a decision of the Constitutional Court valid for two years from its promulgation, ending in 2022.

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