

Corruption Prevention Through Accountability Mechanism Of State Financial Management In Handling Covid-19 Pandemic

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Abstract. State finance regulations during the Covid -19 pandemic have corruption potential, because the Central or Regional Governments have discretion to manage state finance that are create opportunities for authority abuse. The study purpose was to examine state financial regulations during the Covid -19 pandemic that have corruption potential. This research was legal research which was based on the policy to regulate the state finance use during the Covid -19 pandemic. This study used conceptual and statute approaches. The results showed that the enactment of Law Number 2 of 2020 concerning Stipulation of Government Regulations in lieu of Law Number 1 of 2020 is the form of Government seriousness to save the national health and economy. However, granting authority and discretion to the central or regional government to use state finance if without proper supervision, control and examination, there is potential for authority abuse. Supervision is the main task of central government, if the supervisory function is not good in the process of proposing the Covid -19 budget, this will create difficulties, which will provide opportunities for corruption.

Keywords. Accountability, State finance, Corruption prevention, Covid-19 pandemic period

1 Introduction

Since its promulgation on May 12, 2020, the Law of the Republic of Indonesia No. 2 of 2020 regarding policy rules in the field of state finances in handling the Covid-19 pandemic has caused problems in the law itself, especially regarding the accountability for the use of state finances during the Covid-19 pandemic. Is an unlawful act that does not have potential to cause state financial losses, cannot be categorized as criminal act (corruption)? Remembering the element of "against the law" in Article 2 of Law Number 31 of 1999 jo. Law Number 20 of 2001 concerning Eradication of Corruption Crime (hereinafter referred to as the PTPK Law). The element of against the law can be proven by assessing the acts committed that are contrary to the laws and regulations.

In conducting study of actions that are contrary to the laws and regulations, the use of legality principle must be prioritized. Based on the provisions in Article 15 of Law Number 12 of 2011 jo. Law No. 15 of 2019, then what can be used as the basis for imposing a sentence is the Law and the Regional Regulation. Likewise, in administrative law, the basis for filing lawsuit for State Administrative Decision (KTUN) is if the decision is contrary to the laws and regulations. Therefore, the study of laws and regulation relevance becomes the main focus. A study about the use of state finances in Law Number 2 of 2020 on the deviation

occurrence due to the freedom to use state finances during the Covid -19 pandemic.

Based on the provisions in Article 27 of Law Number 2 of 2020 it is stated as follows:

(1) Costs that have been incurred by the Government and/or member institutions of Financial System Stability Committee (KSSK) in the context of implementing state revenue policies including policies in the field of taxation, state expenditure policies including policies in regional finance, financing policies, financial system stability policies, and recovery programs national economy, is part of the economic costs to save the economy from the crisis and is not a state loss.

(2) KSSK members, KSSK Secretary, KSSK secretariat members, and officials or employees of the Ministry of Finance, Bank Indonesia, the Financial Services Authority, as well as the Deposit Insurance Corporation, and other officials, related to the implementation of this Government Regulation in Lieu of Law, cannot be prosecuted both civilly and criminally if in carrying out the task it is based on good faith and in accordance with the provisions of the legislation.

(3) All actions including decisions taken based on this Government Regulation in Lieu of Law are not objecting of a lawsuit that can be submitted to the state administrative court.

Law Number 2 of 2020 provides wider space and flexibility in using state finances and provides reposition

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to the Government to become stronger in the context of using state finances during the Covid-19 pandemic. Based on the provisions of Article 27 of Law Number 2 of 2020, it creates legal problems: "Can't the KSSK members and officials who have authority in the financial sector related to the implementation of this Government Regulation in Lieu of Law, be prosecuted considering that it is not uncommon for abuse of authority to have the potential to cause corruption".

2 Research Methods

To answer these problems, it is necessary to conduct a study through statute and conceptual approach by conducting review to regulations that related to the management of state finances which moves on to the policy of regulating the use of state finances during the Covid -19 pandemic.

3 Results and Discussion

3.1 Authority of State Financial Management

Authority abuse can be carried out due to negligence, contrary to the principles of propriety, accuracy, and prudence. This is in accordance with the provisions in Article 35 paragraph (1) of Law Number 17 of 2003 and Article 59 of Law Number 1 of 2004. Therefore, the provisions of Law Number 2 of 2020 have potential to harm state finances in the use of APBN funds related to policies taken in Covid-19 period. The regulation of state financial management is related to the principles and functions and objectives of state financial management. Several statutory provisions related to state finances including Law Number 17 of 2003 concerning State Finance are not used as reference. In addition, the state financial policy in Law Number 2 of 2020 has potential to be abused without control and supervision by the competent bodies, so that it will conflict with the rules that regulate the state finances.

The use of state finances spent by the Government/and or KSSK member institutions in the context of implementing state revenue policies including policies in the taxation sector, state expenditure policies including policies in regional finance, financing policies, financial system stability policies, and national economic recovery programs, is part of the of economic costs to save the economy from the crisis and not loss to the state (emphasized by the author). This is not in accordance with the basic principles of state finance and negates the role of the Supreme Audit Agency (BPK) to assess and supervise the management of state finances and has the potential for corruption.

Basically, the provisions of Article 1 to Article 25 of Law Number 2 of 2020 place the President's position higher than the House of Representative (DPR) and the BPK which can impact to the portion of power beyond what is mandated by Article 4 paragraph (1) of the State Constitution of The Republic of Indonesia (UUD NRI) 1945. In addition, this provision opens opportunities for

maximum corruption of state finances because all costs taken from the State Budget (APBN) are already considered not state losses, and officials cannot be prosecuted civilly or criminally.

The excess authority possessed by KSSK cannot be sued in court as stipulated in the provisions of Article 27 paragraph 1 of Law Number 2 of 2020. This is contrary to the constitutional system related to the financial supervision function owned by the BPK and the judicial function, given the existence of Article 27 paragraph 1 Law Number 2 of 2020 regarding decision making by KSSK which is not categorized as state losses. Based on this, Law No. 2 of 2020 has indirectly removed state losses that have the potential to cause opportunities for corruption and impact the occurrence of corruption as freely as possible.

Based on these rules, the regulation of state finances in Law No. 17 of 2003 and Law No. 1 of 2004 and Government Regulation No. 15 of 2004 does not find any provisions regarding the Funding and Management of Disaster Aid. Regulations on state finances during disasters are contained in the provisions of Law Number 24 of 2007 concerning Disaster Management jo. PP No. 22 of 2008 concerning Funding and Management of Disaster Aid. These two rules provide guidelines on the use of disaster management posts.

The regulation of state financial management is contained in Law No. 17 of 2003 jo. Law Number 1 of 2004, is the overall activities of state financial management officials in accordance with their position and authority which includes planning, implementation, supervision and accountability. BPK is supreme audit agency as referred to in the 1945 Constitution of the Republic of Indonesia. The audit of the management and responsibilities of BPK covers all elements of state finances as referred to in Article 2 of Law Number 17 of 2003. Therefore, to support the success of the government in the use of state finances, then the state finances must be managed orderly, obedient to the laws and regulations, efficient, economical, effective, transparent and accountable. In order to realize this, it is necessary to carry out an audit by the BPK as stated in the provisions of Law Number 15 of 2004 concerning Auditing the Management and Accountability of State Finances. Auditing the management and accountability of state finances is based on the standards and management of state financial audits in accordance with the principles of good governance [1].

The audit of state financial management conducted by BPK covers all elements of state finances as referred to in Article 2 of Law Number 17 of 2003 concerning State Finance. The audit is carried out by public accountant based on the provisions of the law and a report on the results of the examination by a public accountant must be submitted to the BPK and published. The audits carried out by BPK include: financial audits, performance audits, and audits with specific objectives. Financial Audit is an examination of financial statements. Performance Examination is an examination of state financial management which consists of examination of economic and efficiency aspects as well as examination of effectiveness aspects. Financial and or performance audits are carried out by testing and

evaluating the implementation of the government's internal control system. An audit with specific purpose is audit that is not included in the financial audit and performance audit. Examination can be done by asking for information and can also be called to someone. In addition, BPK may conduct investigative examinations to reveal indications of state or regional losses and/or criminal elements. If during the examination a criminal element is found, the BPK shall immediately report the matter to the competent authority in accordance with the provisions of the legislation. The report on the results of the examination of the financial statements of the central government is submitted by the BPK to the DPR and the Regional Representatives Council (DPD) no later than 2 (two) months after receiving the financial statements from the central government.

Reports of examination results that have been submitted to representative institutions are declared as open for the public, but do not include reports containing state secrets regulated in laws and regulations. Officials are required to follow up on recommendations in the audit results report and are obligated to provide answers or explanations to BPK regarding follow-up to recommendations in the audit results reports. The answer or explanation as submitted to the BPK is no later than 60 (sixty) days after the audit report is received. Officials who are found not to carry out their obligations may be subject to administrative sanctions in accordance with the provisions of the legislation in the field of employment. In addition, criminal sanctions are imposed on a person who intentionally does not carry out the obligation to submit documents and/or refuses to provide information needed for the sake of smooth examination of the management and accountability of state finances.

Regulations on state finances during disasters are contained in the provisions of Law Number 24 of 2007 concerning Disaster Management jo. PP No. 22 of 2008 concerning Funding and Management of Disaster Aid. These two regulations provide guidelines on the use of disaster management posts, with the aim of providing protection for life and livelihood, including protection against disasters. The Government's efforts to rescue from disaster management are sufficient in the 2 (two) regulations. Therefore, the rules in Law No. 2 of 2020 jo. Minister of Finance Regulation Number 43/PMK.05/2020 should not be necessary because there is regulation duplication for disasters. Considering the definition of disaster in the provisions of Law Number 24 of 2007, it includes natural disasters, non-natural disasters and social disasters. The Covid -19 pandemic can be classified as a non-natural disaster so that the regulation can be used by Law Number 24 of 2007 jo. PP No. 22 of 2008. The existence of a disaster that hit our country is an activity that is unusual and cannot be predicted in advance.

3.2 Accountability for State Financial Management

The President is the power holder to manage state finances as stipulated in Article 6 of Law no. 1 of 2004

concerning State Finance which states that the President as the Head of Government holds the power to manage state finances as part of government power. The President's power as head of government is very broad in terms of state finances, which includes the authority that is authorized to the Minister of Finance, as the fiscal manager and Government Representative in the ownership of state assets that is separated, and the authority that is authorized to the minister/head of institution as the Budget User/User of the goods of the ministry /institution they lead.

State finances are all rights and obligations of the state that can be valued in money, as well as everything in the form of money or goods that can be used as state property in connection with the implementation of these rights and obligations. The Government's authority in state finances before the pandemic was already very broad with legal instruments which if not followed by setting unclear norms could potentially lead to ambiguity in the realm of state finances and open opportunities for fraudulent actions, as stipulated in Article 24 which states that the Government can provide loans/ grants/capital participation to and receiving loans/grants from state/regional companies, through the Minister of Finance providing guidance and supervision to state companies, the authority to sell and/or privatize state companies after obtaining approval from the DPR, in certain circumstances, to save the national economy, The Central Government can provide loans and/or make equity investments to private companies after obtaining approval from the DPR. The implementation of state financial authority without being accompanied by transparency and clarity in setting norms makes the state financial area vulnerable to fraud which leads to corrupt actions.

The Government Goods/Services Procurement Policy Institute (LKPP) was established in 2005 with the aim to help in clarifying regulations in the field of procurement of goods and services as well as administering expert certification exams for procurement of goods and services. LKPP becomes a procurement support system with clear implementation instructions. Clear regulatory norms in state finances are very important requirement for the administration of state finances in order to avoid corruption. The question is whether since the establishment of the LKPP, the prosecution of alleged corruption at the entrance to the procurement of goods and services has decreased with the clarity of norms for regulating state finances in the procurement of goods and services.

Regulation of state finances in the field of State-Owned Enterprises (BUMN) with the decision of the Constitutional Court no. 62/PUU-XI/2013 on the lawsuit of the BUMN Forum is sufficient for the public to assess how vague the norms for regulating state finances in the BUMN sector are, which the BUMN Forum claims are regulatory norms that place the management of state finances in areas that do not have clarity between public law and private law. The state's unclear financial regulatory norms place the government in a double standard when a financial loss is considered a business risk loss and a loss is considered a state financial loss which results in corruption.

Constitutional Court Decision No. 48/PUU-XI/2013 is in line with the Constitutional Court Decision No. 62/PUU-XI/2013, the government should not ignore the public's concerns about the demands for clarity of regulatory norms in the field of state finances, because the clarity of regulatory norms is an instrument to prevent abuse of authority, especially in the field of state finances so that there is no fraud that leads to corrupt actions.

Law Number 1 of 2004 concerning the State Treasury, in order to ensure transparency and accountability, in Article 57 mandates the establishment of a Government Accounting Standards Committee tasked with compiling government accounting standards stipulated by Presidential Decree, and in addition to the placement of the BPK which has the authority as stated in Article 6 of the Law. Number 15 of 2006 concerning the Supreme Audit Agency (hereinafter referred to as BPK) which examines the management and responsibility of state finances carried out by the Central Government, Regional Governments, other State Institutions, Bank Indonesia, State-Owned Enterprises, Public Service Agencies, Regional-Owned Enterprises, and other institutions or bodies that manage state finances. A very disturbing question is where BPK and how the implementation of Government Financial Accounting Standards when Jiwastara customers reach the default level. The layered supervision of state finances with all the supervision instruments of the BPK, DPR RI, government financial accounting standards, should be able to provide early warning when there is a slight deviation in the body of the Jiwastara Insurance BUMN. The fact that Jiwastara has failed to pay is so severe that it has reached value of 13 trillion.

The norms ambiguity for regulating state finances should not place the public as the party who is always at a disadvantage due to the ambiguity of the rules by imposing these losses to the burden of the APBN which is borne by all Indonesian people. That is why the clarity of regulatory norms is the first milestone that must be built in the construction of state financial regulations as a pillar of prevention against the potential for corruption.

3.3 Accountability in State Finance Mal-administration

Sjachran Basah defines Administrative Law as a set of rules that allow the state administration to carry out its functions while also protecting citizens against acts of state administration and protecting the state administration itself. J.M. Baron de Gerando explained that the object of administrative law is the regulations governing the reciprocal relationship between the government and the people. Definitions are not the only way to explain concepts, but definitions at least give an initial overview of the concept. The concept of administrative law as a legal discipline that specializes in reviewing authority and control over the use of authority includes the concept of administrative responsibility for mal-administration conditions. Mal-administration, Mal adapts the Latin "Malum" meaning

ugly or evil. Administration comes from the origin of the word "administrare" which means to serve, so mal-administration is defined as bad service or evil service.

Mal-administration is defined as behavior or action against the law, exceeding authority, using authority for purposes other than those for which the authority is intended, including negligence or neglect of legal obligations in the administration of public services carried out by state and government officials that cause material and/or material losses. immaterial for society and individuals.

Accountability is personal responsibility and job responsibility. Position responsibility is related to legality, while personal responsibility is related to mal-administrative behavior. Personal responsibility has consequences for civil and criminal liability, while job responsibilities have consequences for State and civil administrative responsibility, which means that if an error is identified as a position responsibility, liability for losses that arise are borne by the state in this case. charged to the burden of the State Budget or Regional Budget. In contrast to personal responsibility caused by irregularities in the behavior of state officials who deviate from the applicable rules, the losses incurred are borne by the individual and can be punished.

The basic concept of accountability in state administration, especially state finances, is very important to implement, because by implementing the concept of state accountability it motivates state administrators to create good governance in the operation of the government administration wheels. The implementation of the state responsibility concept according to administrative law places the state must be responsible for every product of regulation that is made, if the product of law or regulation that is made causes or produces losses, the state must bear the losses caused by the regulation that is not good, the concept of state responsibility in administrative law If this is not implemented, it will eventually create condition for the state to ignore the rationalization of the construction of legal and regulatory products it produces, because the losses incurred cannot be held accountable from the state. This can be seen from the number of cases caused by disorderly governance and/or regulations that do not contain clarity of the content of the regulation, causing legal cases that feel awkward when brought to the realm of corruption, but if not brought to the direction of corruption. no suitable legal construction was found to process the violation, it can be seen in the Demseria Simbolon case in the Medan District Court decision Number 20/Pid.Sus-TPK/2019/PN Mdn. The Medan District Court case feels strange, because it shows poor governance in the administration of education in the field of education.

The case should be administrative law case that makes "service standards" the object of dispute, how is the salary service standard or teacher performance reporting system so that there are teachers who do not carry out their duties and functions for years, but there is no report to the salary payment system so that the person concerned continues to receive salary from 2011 to 2018.

In the examination of the State Administrative Court, if an error is found, it is position error, which means that there is no standard service procedure that provides instructions on how the bureaucracy should carry out its duties and functions, then the error is an office error, which is useful for improving service standards in the future for improvement of future service standards. Position mistakes claim that the losses incurred are charged to the state budget, while if it is proven that there is negligence then administrative law will read it as personal error with the consequences of responsibility being imposed on the individual, namely criminal and civil liability. Therefore, the State Elementary School (SDN) teacher who since 2011 received salary as SDN teacher until 2018, the person concerned has not taught since January 2011 as SDN teacher was charged with harming the State finances or the State Economy in the amount of Rp.373,800,500,- (three hundred seventy three million eight hundred thousand five hundred rupiah).

3.4 Policy on the State Finance Use During Pandemic

The spread of Covid-19 as pandemic that hit most countries around the world, including in Indonesia, has implications for social, economic, and community welfare aspects. The government has made efforts to save in the health sector and the national economy by issuing Law Number 2 of 2020. The increase and expansion of the Covid-19 pandemic on the one hand slows down national economic growth, on the other hand in the stipulation of a Presidential Regulation on saving health during the Covid-19 pandemic, if you don't pay attention to aspects of state financial management, it can lead to disaster. Business actors are affected by the slowdown in national economic growth, including for the business world and affected communities. Therefore, the Government seeks to save health and the national economy, with focus on spending on health, social safety nets and economic recovery, including for the business world and affected communities.

The legal aspects of managing state finances to save health and the national economy during pandemic cannot be separated from the principles, functions and objectives of using state finances. If this is not considered, it can lead to disaster for the country and the region itself. The Covid -19 pandemic has had impact on the deterioration of the financial system with a decrease in various domestic economic activities. The Central Government has taken anticipatory actions in order to maintain financial sector stability. Therefore, considerations are needed in order to maintain financial sector stability by carrying out joint mitigation by the Government and KSSK.

In the budget use during the Covid-19 pandemic that is not in accordance with Law Number 17 of 2003 jo. Law No. 1 of 2004 jo. Law No. 15 of 2004, can it be used as legal basis for imposing corruption crimes. Bearing in mind that in the provisions of Chapter V the

Closing Provisions in Article 27 paragraph (1) state the following:

(1) Costs that have been incurred by the Government and/or KSSK member institutions in the context of implementing state revenue policies including policies in taxation, state expenditure policies including policies in regional finance, financing policies, financial system stability policies, and national economic recovery programs, is part of the economic costs to save the economy from the crisis and is not a loss to the state.

(2) KSSK members, KSSK Secretary, KSSK secretariat members, and officials or employees of the Ministry of Finance, Bank Indonesia, the Financial Services Authority, as well as the Deposit Insurance Corporation, and other officials, related to the implementation of this Government Regulation in Lieu of Law, cannot prosecuted both civilly and criminally if in carrying out the task it is based on good faith and in accordance with the provisions of the legislation.

(3) All actions, including decisions taken based on this Government Regulation in Lieu of Law, are not objects of lawsuit that can be submitted to the state administrative court.

Based on the provisions of Article 27 of Law Number 2 of 2020, whether this provision cannot be used to convict someone who is proven or reasonably suspected to have committed deviation in the use of state finance during the Covid-19 pandemic. Is the element of against the law related to (which is regulated in) Article 27 of Law Number 2 of 2020 does not conflict with the principle of legality.

Condition of compelling crisis or economic crisis, administrative law has legal instruments that can be used, namely discretion or *freies ermesen* [2]. However, *freies ermesen* (discretion) granted to the government or state administration within the framework of *freies ermesen* legal state cannot be used indefinitely, because its implementation must still be in an accountable framework [3].

Government Regulation in Lieu of Law Number 1 of 2020 was formed by observing the 1998 crisis and the Century Bank bailout. According to the government, the issuance of this article cannot be separated from the experience during the 1998 and 2008 crises, where policy makers were vulnerable to being prosecuted in court if a state loss was found. One example is IBRA's policy of issuing a statement in full in the BLBI case due to the 1998 monetary crisis and also the KSSK's policy of providing a Short-Term Funding Facility (FPJP) aka bailout to Century Bank to prevent the banking crisis in 2008. The government to overcome the economic crisis at that time was questioned in the future, both by law enforcement officers and political opponents of the government [4].

The BLBI experience and the century bank bailout should be learning reflection to improve the law for improving financial governance, not improving legal instruments to conserve fraud, meaning that the state must study the lines of clean, safe, and accountable state administration. Improvement of state financial management and improvement of the completeness of administrative law instruments in order to run

administrative law better will provide safe bureaucratic protection.

3.5 Mechanisms and Accountability for the State Finances Use During Covid -19 Pandemic

Accountability for state financial management by the government is regulated in Law Number 17 of 2003 and Law Number 1 of 2020 and Government Regulation Number 15 of 2004. Therefore, the existence of Law Number 2 of 2020 in the use of state finances during the Covid-19 pandemic also refers to 3 (three) the rule. The Covid-19 pandemic in Indonesia has an impact on social, economic and community welfare aspects. Business actors are affected by the slowdown in national economic growth, including for the business world and affected communities. Therefore, efforts to save health and economic recovery must be carried out immediately. The regulation of legal aspects of state financial management includes the principles and functions and objectives of state management. The indicators used for the presence or absence of transparency are the availability and accessibility of budget documents to the public, and the completeness of the contents of budget documents [5]. The Covid-19 disaster also had an impact on the deterioration of the financial system as indicated by a decrease in various domestic economic activities, so that it was necessary to jointly mitigated by the Government and KSSK to take anticipatory actions and considerations in order to maintain financial sector stability. Therefore, the power of the central government cannot only depend on state revenues in the existing sector.

State financial policies include state revenue policies, including policies in the field of taxation, state expenditure policies including policies in regional finance, and financing policies. Financial system stability policies include policies for handling financial institution problems that endanger the national economy and/or financial system stability. The government must be able to save health and the national economy to overcome the pressing crisis, the President according to his authority based on the provisions of Article 22 paragraph (1) of the 1945 Constitution of the Republic of Indonesia, has issued Government Regulation in Lieu of Law (Perpu) Number 1 of 2020 concerning State Finance Policy and Financial System Stability for Handling the Corona Virus Disease 2019 (Covid-19) Pandemic and/or in the context of dealing with Threats that endanger the National Economy and/or Financial System Stability.

Based on Government Regulation in Lieu of Law Number 1 of 2020 concerning State Financial Policy and Financial System Stability for Handling the 2019 Corona Virus Disease (Covid-19) Pandemic and/or in the context of dealing with Threats that endanger the National Economy and/or Financial System Stability on March 31, 2020 is to provide guidelines on the use of the Unexpected Disaster Budget post. The Unexpected Disaster Budget Post, is used for activities that are sudden and not routine in nature, only aiming to save the situation at that time, such as natural disasters and social

disasters, the Covid-19 pandemic disaster that was not thought of before. The policy on the use of state finances must pay attention to budgeting and financing as stated in Article 2 of Government Regulation in Lieu of Law Number 1 of 2020 as follows:

(1) in the framework of implementing policies to meet the needs of state government administration, State Budget (APBN) is drawn up which consists of the state revenue budget, state expenditure budget and budget financing.

(2) To implement the State Budget (APBN) as referred to in paragraph (1), Law Number 20 of 2019 concerning the State Revenue and Expenditure Budget for Fiscal Year 2020 has been stipulated.

(3) To implement the State Budget (APBN) as referred to in paragraphs (1) and (2) in the context of:

a) handling of the Corona Virus Disease 2019 (Covid-19) pandemic; and/or;

b) facing threats that endanger the national economy and/or financial system stability, it is necessary to establish state financial policies and financial system stability policies.

The enactment of Law Number 2 of 2020 is manifestation of Government's seriousness to save the health and national economy. Therefore, the provisions in Article 27 of Law Number 2 of 2020 giving the authority and flexibility of relevant officials to use state finances without being based on good supervision, control and examination, will potentially lead to abuse of authority. This opportunity is related to the provisions in Article 27 of Law Number 2 of 2020. Supervision is the main task of the Central government, if the supervisory function is not good in the process of submitting the Covid-19 budget, this will cause its own difficulties, which will provide opportunities for corruption.

The State Budget (APBN) which consists of the state revenue budget, the state expenditure budget, and budget financing is prepared in order to meet the needs of the state administration. In the provisions of Law Number 20 of 2019 concerning the State Budget for Fiscal Year 2020, state financial policies include state revenue policies, including policies in the field of taxation, state expenditure policies including policies in regional finance, and financing policies. Financial system stability policies include policies for handling financial institution problems that endanger the national economy and/or financial system stability.

State financial policies include policies in terms of budgeting and financing. In the context of implementing state financial policies, the Government is authorized to set limits on the budget deficit, with the following provisions: exceeding 30% (thirty) percent of gross domestic product (GDP) during the handling of Covid-19 and/or to face threats that endanger the economy, national and/or financial system stability, at the latest until the end of the 2022 fiscal year. Since the 2023 fiscal year, the deficit is expected to return to a maximum of 3% (three) percent of gross domestic product (GDP) and adjustments to the size of the deficit are carried out gradually, make adjustments to the amount of mandatory spending/mandatory spending, make budget shifts between organizational units,

between functions, and/or between programs, take actions that result in spending at the expense of the State Budget (APBN), for which the budget to finance these expenditures is not available or not sufficiently available, as well as determine the process and method of procuring goods/services and using a budget that is sourced from excess budget, endowments and accumulation of education endowments, funds controlled by the state with certain criteria, funds managed by the Public Service Agency. In the context of implementing state financial policies during the Covid-19 pandemic, the policies taken by the state are by adjusting the amount of mandatory expenditure as regulated in the provisions of the relevant laws and regulations, shifting the budget between organizational units, between functions, and or between programs, carrying out actions that result in expenditures at the expense of the State Budget (APBN), for which the budget to finance these expenditures is not yet available or not sufficiently available, as well as determining the process and method of procurement of goods/services, using a budget sourced from, the remainder of the excess budget (SAL), endowment funds and the accumulation of education endowments, funds controlled by the state with certain criteria, funds managed by the Public Service Agency. The legal basis for implementing the APBN is stated in the provisions of Law No. 20/2019. In the context of handling the Covid-19 pandemic and/or facing threats that endanger the national economy and/or financial system stability, it is necessary to establish state financial policies and financial system stability policies. Based on Law Number 20 of 2019 concerning the State Budget for Fiscal Year 2020, the implementation of the State Budget (APBN) in the context of handling the Covid-19 pandemic needs to establish state financial policies and policies for financial system stability. State financial policies include state revenue policies including policies in the field of taxation, state expenditure policies including policies in regional finance, and financing policies. Financial system stability policies include policies for handling financial institution problems that endanger the national economy and/or financial system stability.

Reflecting on the BLBI (Bank Indonesia Liquidity Assistance) case in 1998, starting with carelessness in disbursing aid funds to rogue bankers without any legal instrument of safety, the burden of banking debt that should be the obligation of private bankers became a burden on the state budget that must be paid by all Indonesian people until it reached 140 trillion. It was later discovered that poor management of state finances and the existence of bad faith from state financial administrators were the root of the problem that took advantage of the situation by taking the argument of "forced urgency" or "economic crisis conditions" [6]. The urgency condition that forces it not to become an arena for state administrative officials to make profits for personal and third party interests by taking advantage of the crisis or the pandemic is at the expense of the wider community and burdening the State Budget with unnecessary burdens.

Countries with the above conditions appear to have deliberately created legal constructions that open up

opportunities for fraud and encourage the elimination of accountability in the financial management of Covid-19 prevention. This can be seen in Article 27 of Law Number 1 of 2020 concerning State Financial Policy and Financial System Stability for Handling the Covid-19 Corona Virus Deases Pandemic and/or In Facing Threats That Endanger the National Economy and/or State Financial System Stability. Without Law Number 1 of 2020, Indonesia actually has enough legal instruments that can be used to deal with the pandemic, such as the Health Law, Health Quarantine Law, Financial System Guarantee Law, or the Perpu on the APBN, all postures are changed with the Revised APBN with Government Regulation in Lieu of Law of APBN.

The construction of Article 27 of Law Number 1 of 2020 that completes legal products with protection "articles of impunity" is a form of legal breakthrough that reflects an attitude of anti-accountability spirit, brings back the spirit of harming state finances that Indonesia experienced in the 1998 monetary crisis era, plunged the state budget into obligations enjoyed by a few people by placing a financial burden on the people through the state budget. The dark experience of the BLBI in 1998 that cost the state between 23-140 trillion through a very long legal process, debtors fleeing abroad, the issuance of the Termination of Investigation Letter should be a moment to improve state financial governance, not by installing impunity safeguards that give the green light to the sterilization of financial management from accountability. The sterilization of state financial accountability during the pandemic is a deep crime, because it conveys an implicit message to state administrators to do as they please, dig deep financial holes because in the end everything will lead to the imposition of people's bonds through the imposition of the state budget without accountability.

The sterilization of accountability by attaching impunity to Article 27 paragraph (1) makes whatever excess economic costs are needed to save the economy from the crisis and does not constitute a loss to the state. Article 27 paragraph (3) locks the improvement of state financial management by "banned" all actions and decisions taken are not objects of lawsuits that can be submitted to the state administrative court. Article 27 paragraph (2) requires "good faith", so with what good faith the state can be tested if all channels of accountability for state financial management are locked, then claims of state good faith are rhetoric that cannot be proven by any evidence.

Another concern in the regulation of state finances during the Covid-19 pandemic is the validity period of Law Number 1 of 2020 which is not clearly defined and explicitly contradicts legal certainty and can be interpreted with various interpretations.

Concerns about government financial accountability in handling the Covid-19 pandemic, BPK mitigates risk and determines the appropriate audit object [7]. Optimization of inspections by BPK during the Covid pandemic needs to be improved [8]. Optimizing the role of DPR, BPKP as state internal auditor and BPK as external auditor [9]. Thus, supervision becomes less functional considering Article 27 of Law no. 2 of 2020

states that all financial decisions cannot be prosecuted criminally, civilly and state administration.

Changes to the budget by refocusing and reallocating the budget, have an impact on budgeting, administration and also government accountability, unclear authority between PPKD and SKPD using BTT (Unexpected Shopping), this creates anxiety for OPD in the use of BTT. Next, the Government has difficulty in obtaining valid data in distributing funds to communities affected by Covid -19. There is no valid data available on accountability and distribution of Covid aid funds to the community. and the unclear mechanism for accountability for grant assets for the purposes of Covid -19 [10].

Gusnardi's research in article entitled Government Financial Management during the Covid -19 Pandemic in Riau Province shows that the building of administrative legal norms needs improvement. The reliability of administrative law determines whether or not administrative law is strong in maintaining the dignity of the accountability of the state financial management system. A peaceful condition without coercive urgency requires the validity of population poverty data where the government always does not have the validity of the data, so a coercive urgency involving distribution and assistance will almost certainly always be chaotic and become playground that is difficult to account for. Administrative law needs to design legal construction that places the government in condition that has no other choice but to improve service standards in providing validity of population poverty data from the center to regional lines. This is very much needed to support the accountability of state financial management in terms of distribution of rocks, both inside and outside of crisis conditions.

Then, Agus Suntoro and Nurrahman Aji Utomo research in article entitled The Challenge of Anti-Corruption During the Covid-19 Pandemic, Considering the Utilization of Interception and the Protection of Human Right shows the Financial and Development Supervisory Agency (BPKP) revealed that in 2020 the Government of Indonesia allocated a budget of more than Rp 800 trillion for handling the corona virus pandemic (Covid-19). Budget refocusing sourced from the National/Regional Revenue and Expenditure Budget (APBN) and village funds. For 2021, it is also allocated for national economic recovery with total budget of Rp.744.75 trillion. [11]

In its development, the regulation of state financial management in emergency conditions and extraordinary circumstances has actually been accommodated in several legal instruments, for example Law Number 9 of 2016 concerning Prevention and Handling of Financial System Crisis, which also includes the state financial crisis in it. According to the preamble, this law is present as a prevention effort when a situation that endangers state finances comes from threats both from outside and from within [12].

The government must pay more attention to the legal instruments that form the basis for managing state finances in an emergency, it does not mean that it gives freedom to form norms that are not in accordance with the principles of state financial management in the

constitution, because the nature of a good state financial management system is explicit. Article 23 paragraph (1) of the 1945 Constitution of the Republic of Indonesia mandates that it be carried out openly and responsibly for the prosperity of the people [13].

4 Conclusion

Efforts to save the health sector and the national economy due to the Covid-19 pandemic, were carried out by the Government of Indonesia by issuing Law Number 2 of 2020 which gives the Government and/or KSSK member institutions the flexibility to save the economy due to Covid-19 and the economic costs incurred cannot be categorized as state losses. Likewise, if the officials in carrying out his duties is based on good faith and in accordance with the provisions of law and regulation, they cannot be prosecuted either civilly or criminally. In practice, the use of APBN funds related to policies in handling Covid-19 has led to corruption cases that have resulted in state losses. In fact, the state finance must be managed in an orderly, efficient, economical, effective, transparent and responsible manner.

For this reason, in order to prevent corruption in the management of state finances in handling the Covid-19 pandemic, the use of state finances must be managed in an orderly, obedient, efficient, economical, effective, transparent and accountable manner. State financial management must follow the audit procedure by the Supreme Audit Agency as regulated by laws and regulations regarding the management and accountability of state finances, in order to realize accountability for state financial management in handling the Covid -19 pandemic so as to prevent corruption.

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