

The Challenges of Covid-19 National Economic Recovery in Indonesia: The Need for Accountability during Emergency

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ABSTRACT

This paper discusses the challenge of accountability of Indonesia national economic recovery policies in the COVID-19 pandemic emergency. There are pros and cons to ensuring the accountability of the national economic recovery policy in the legal and legislative aspects. This paper finds three main issues; First, there is an oversized power that the government has in reallocating the state budget. Second, there is the potential for immunity for irregularities in state finances with the argument of national economic recovery. Third, the need for checks and balances from the state power branch to carry out supervision. Using a normative juridical study, this paper emphasizes the importance of the role of the legislative and judicial branches of power in ensuring accountability for the use of state finances on the pretext of a COVID-19 emergency.

Keywords: Accountability; COVID-19; Emergency; Economy recove.

Introduction

The research conducted by Montenovo in 2020 highlights the far-reaching impact of the COVID-19 pandemic on global industries and economies. As countries around the world implemented health emergency responses such as social distancing and lockdown policies to curb the spread of the virus, these measures inadvertently led to increased unemployment rates and various economic challenges. The pandemic not only posed a significant health threat but also triggered an economic crisis, thus making it a dual crisis of unprecedented scale.¹

Hector Pollitt, in an article from Cambridge Econometric published in 2020, emphasized that, during a pandemic, the primary concern should be safeguarding the health of the population. The focus on protecting citizens from the virus is paramount. However, it is essential to acknowledge that the economic repercussions of these health-focused measures can also have dire consequences. People may not succumb to COVID-19 but could still suffer

¹OECD. (2020). The impact of the COVID-19 pandemic on jobs and incomes in G20 economies. [https://read.oecd-ilibrary.org/view/?ref=134_134569-xn1go1i113&title=The-impact-of-the-coronavirus-\(COVID-19\)-crisis-on-development-finance](https://read.oecd-ilibrary.org/view/?ref=134_134569-xn1go1i113&title=The-impact-of-the-coronavirus-(COVID-19)-crisis-on-development-finance)

due to unemployment or economic instability, which can lead to problems like food insecurity and financial distress.²

The key challenge faced by policymakers is to strike a balance between addressing the public health emergency and mitigating the economic fallout. Both health and the economy need to be taken into account when shaping public policies in response to the COVID-19 emergency. The findings suggest that policymakers should adopt a comprehensive approach that considers the broader impact of their decisions on both health and economic well-being.

The form of Indonesia public policy in economic recovery carried out by issuing a government regulation in lieu of law (*peraturan pemerintah pengganti undang-undang*/"Perppu"). Accordingly, on March 31, 2020, President Joko Widodo stipulates Perppu Number 1 of 2020 concerning State Financial Policy and Financial System Stability for Handling the COVID-19 Pandemic and/or in Facing Threats That Endanger the National Economy and/or Financial System Stability ("Perppu CO VID-19").

Through Perppu Number 1 of 2020, which was ratified as Law 2 of 2020 ("COVID-19 Law"), the 'National Economic Recovery' program was introduced. Unfortunately, the law does not provide a clear scope and definition of term 'National Economic Recovery'. Nevertheless, article 11 of the COVID-19 Law became the basis of a reference in policies related to National Economic Recovery in Indonesia. However, this term have some issues that ruin the basic principle of the rule of law's practice in a country such as the absence of a clear terminolog, oversized authority, unusual immunity, and possible weakening of supervision from the parliament that would be the consequences.

There are quite sharp pros and cons from various parties due to the existence of this COVID-19 Law. One of them is shown by conducting a judicial review of the COVID-19 Law to the Constitutional Court. The COVID-19 law is considered to provide immunity to the Government to deviate from state finances excessively. The Constitutional Court then granted a judicial review of several articles that were considered potentially contrary to the Indonesian constitution, the 1945 Constitution.

Some experts consider that Jokowi's government policies focus on economic rather than health issues.³ For the author, this is seen from the posture and design of government policies

²Moti, U. G., & Goon, D. T. (2020). Novel Coronavirus Disease: A delicate balancing act between health and the economy. *Pakistan journal of medical sciences*, 36, S134–S137.

³ Lindsey, T., & Mann, T. Indonesia was in denial over coronavirus. Now it may be facing a looming disaster. <https://theconversation.com/indonesia-was-in-denial-over-coronavirus-now-it-may-be-facing-a-looming-disaster-135436>

through the norm contained in the COVID-19 Law. Although the content of health issues seems unequal compared to economic issues, the majority of the law content related to state finances.

This paper will discuss the issue of National Economic Recovery using a legal and public policy approach. The main question in this study is how to ensure accountability for national economic recovery policies in emergencies. At the very least, actions taken in the event of an emergency, such as those associated with the handling of COVID 19, must continue to be fully considered.

This paper is divided into four parts for analyzing the challenges in implementing national economic recovery policies. The first part is the background section that explains the state's fiscal policy during the COVID-19 pandemic. Furthermore, the second part describes the method used in analyzing this study. The third part is the result and discussion section, which consists of five sub-discussions: national economic recovery program, the practice of oversized state budget authority, impunity with the argument of national economic recovery, and supervisory role during COVID-19 emergencies and accountability for national economic recovery. Finally, the last section discusses the conclusions and recommendation in this paper.

Method

This paper uses a normative juridical approach as qualitative research to analyze the use of laws and regulations produced by the Indonesian government during the COVID-19 emergency. Main policy and regulation analyzed is Law No. 1 of 2020 on State Financial Policy and Financial System Stability for The Handling of Coronavirus Disease Pandemic (COVID-19) and/or to Deal with Threats that Endanger the National Economy and/or Financial System Stability (COVID-19 Law). This law is the only and the first response of the Indonesian government in dealing with COVID-19. The Indonesian government chose to make new regulations from the perspective of economic stability. This law is then analyzed to assess its constitutionality with the provisions in the 1945 Constitution relating to the state budget and parliament's authority in representation and supervision. This paper also integrates the Constitutional Court's decision on judicial review in case No. 37/PUU-XVIII/2020 to provide a judicial perspective in an effort to strengthen checks and balances in the COVID-19 emergency.

The use of various emergency theories that emphasize the importance of checks and balances is also cited based on experts such as Jimly Asshiddiqie, Ginsburg & Versteeg, and Clinton Rossiter. Public policy related to rescuing the national economy is the focus of this paper. The concept of the COVID-19 emergency combined with economic rescue efforts is discussed in the relevant constitutional law viewpoint such as the suitability of the use of legal products with the problems that occur and the accuracy of the material regulated by the scheme of authority under the constitution.

Results and Analysis

National Economic Recovery Program

The National Economic Recovery Program in dealing with COVID-19 is one of the Indonesian Government's efforts to save the national economy. The issuance of the COVID-19 Law is one of the Government's anticipatory mechanisms in the face of a slowdown in the national economy, a decline in state revenues, and an increase in state spending and financing caused by COVID-19. Through the COVID-19 Law, the Government is rescuing health and the national economy, focusing on spending on health, social safety net, and economic recovery, including for the business world and people affected by COVID-19.⁴

Based on the explanation of COVID-19 Law, the threat of a global economic downturn, which is expected to decline from 3% (three percent) to only 1.5% (one point five percent) or even lower, has made the Indonesian Government strive to anticipate the economic crisis caused by the COVID-19. Therefore, the Indonesian Government seeks to respond to economic policies in emergency conditions caused by COVID-19 by; increase spending to mitigate health risks, protect the public and maintain business activities. In addition, pressure on the financial sector will affect the State Budget for Fiscal Year 2020, especially financing.

The implications of the COVID-19 pandemic have also impacted the threat of a worsening financial system. As indicated by the decline in domestic economic activities due to measures to deal with the COVID-19 pandemic, which risked macro economically and system instability, needs to be followed up with comprehensive mitigation.

For the Indonesian Government, it is necessary to anticipate forward-looking efforts to maintain financial sector stability. The spread of the COVID-19 which has an impact and

⁴Widya, E. A., Nabiela, N., Attarsyah, A. A., & Pimada, L. M. (2021). Perspektif Ekonomi: Stimulus Pandemi Covid-19 Dalam Undang-Undang Nomor 2 Tahun 2020. *Journal of Economic, Management, Accounting and Technology*, 4, 138-148.

threatens Indonesia's economic growth, among others due to declining state revenues and global economic uncertainty, requires extraordinary policies and measures in the field of state finances, including in the field of taxation and regional finance, and the financial sector, one of which includes the National Economic Recovery program. The form of the national economic recovery program is State Equity Participation, placement of Government funds and/or investments, and/or guarantee activities with schemes determined by the Government. Furthermore, the national economic recovery program regulation is explained in Government Regulation Number 23 of 2020.

The Indonesian Government allocates 695.2 trillion rupiahs for the National Economic Recovery program during 2020. There are six focus areas in the National Economic Recovery program, namely health with a budget of 97.26 trillion rupiahs, social protection of 65.97 trillion rupiahs, corporate financing 62.22 trillion rupiahs, Micro, Small, and Medium Enterprises (“MSMEs”) 114.81 trillion rupiahs, and business incentives 120.6 trillion rupiahs.⁵

Meanwhile, the National Economic Recovery program in 2021 has increased to 627.9 trillion rupiahs from the previous 579.78 trillion rupiahs. This budget is focused on five areas, including the social protection of 148.66 trillion rupiahs, the health of 133.07 trillion rupiahs, support for MSMEs and Corporations of 157.57 trillion rupiahs, business and tax incentives of 47.27 trillion rupiahs, and priority programs around 141.36 trillion rupiahs.⁶

One of the controversial issues in allocating funds with the argument of National Economy Recovery is that the flow of funds to State-Owned Enterprises (“SOEs”) which the Government powers is not on target. Notes from the 2021 DPR’s Secretariat Expertise Research Report found that the Covid-19 pandemic was the right moment and was used by SOEs to clean up SOE debt through a national economic recovery program that had nothing to do with national economic recovery. The IP-PEN 2020 policy began with a proposal from SOEs, most of which were experiencing financial difficulties due to pressure from the company's debt burden for years, even before the Covid-19 pandemic hit Indonesia.⁷

⁵Committee on Handling COVID-19 and National Economic Recovery. (2021). *Fokus PEN 2021: Menanggulangi Pandemi dan Membangkitkan Ekonomi Nasional*. <https://covid19.go.id/p/berita/fokus-pen-2021-menanggulangi-pandemi-dan-membangkitkan-ekonomi-nasional>

⁶The Audit Board of Indonesia. *Anggaran PEN Naik Lagi*. <https://jdih.bpk.go.id/w/content/uploads/2021/03/Anggaran-PEN-Naik-Lagi.pdf>

⁷Mangeswuri, D.R., Sari, R., Sayekti, N.W., Mauleny, A.T., Purwanto, N.P., & Permana, S.H., Efektivitas Program Pemulihan Ekonomi Nasional (Pen) Bagi BUMN dan UMKM, (Ringkasan Eksekutif Laporan Penelitian Kelompok Bidang EKP). <http://berkas.dpr.go.id/puslit/files/infografis/infografis-public-69.pdf?1637556320>

Indonesia Corruption Watch (ICW) found that the distribution criteria for granting economic recovery funds to SOE were very weak.⁸ According to ICW's crisis records, twelve SOEs received financial stimulus despite having poor financial performance reports.⁹ The twelve SOEs are PT. Hutama Karya, PT. Civil National Capital (PNM), PT. Indonesian Business Development Materials (BPUI), PT. Indonesia Tourism Development Corporation (ITCD), PT. Garuda Indonesia (GIA), PT. KAI, Perum Perumnas, PT. Krakatau Steel (KS), PT. Nusantara Plantation (PTPN).

The National Economic Recovery Policy is not only given to SOEs. In 2020, the Indonesian Government also provided a PEN program worth 123.46 trillion rupiahs to help MSMEs who are having difficulty repaying their loans to banks and other financing institutions through debt restructuring and the provision of interest subsidies and increasing business capital.

Another note from the running of the National Economic Recovery program is the consequence of increased government spending to carry out the National Economic Recovery program. This increase in costs will be more significant than the income or income owned by the Government. Under these conditions, the need to obtain revenue from debt will be greater, affecting the more significant budget deficit. This condition will only increase the burden on the state budget by increasing the amount of debt and interest payments.¹⁰

Oversized Authority in State Budget Reallocation

Constitutionally, in presidential countries, the President is given little authority to make laws in conditions of compelling urgency. In practice, the formation of laws needed to respond to a situation that is considered urgent cannot be carried out with the usual legislative process. Under these conditions, the Perppu COVID-19 was born (which was later approved by the parliament as the COVID-19 Law).

The notion that 'necessitas non-habet legem'¹¹ – an emergency does not know the law is a classic view.¹² The use of emergency law today emphasizes the form of the ex-ante

⁸Hasan, M, Hartati, Sri Enny & Ayuni, Q. (2021). Catatan Kritis Kebijakan Pemulihan Ekonomi Nasional untuk BUMN. Indonesia Corruption Watch.

⁹*Ibid.*

¹⁰Mangeswuri, D.R., Sari, R., Sayekti, N.W., Mauleny, A.T., Purwanto, N.P., & Permana, S.H., Efektivitas Program Pemulihan Ekonomi Nasional (PEN) Bagi BUMN dan UMKM, (Ringkasan Eksekutif Laporan Penelitian Kelompok Bidang EKP).

¹¹Fellmeth, A., & Horwitz, M. (2009). *Necessitas non habet legem*. In *Guide to Latin in International Law*. Oxford University Press. Retrieved 22 Nov. 2021, from <https://www.oxfordreference.com/view/10.1093/acref/9780195369380.001.0001/acref-9780195369380-e-1429>.

approach, which emphasizes limiting the authority of exceptions granted during an emergency.¹³ The exception construction with certain limitations minimize the potential of dangerous constitutional dictatorship.¹⁴

The COVID-19 Law has given the Government several great powers on the pretext of an emergency. However, even in an emergency, inappropriate and unclear policy formulations also can confuse. As one example, the definition of National Economic Recovery is not found in the COVID-19 Law. As a product of the law class, the absence of general provisions containing definitions of the terms used is very unusual. The description of National Economic Recovery should be contained in general provisions containing academic formulations regarding the meaning of terms and phrases. Through these general provisions, the construction of the conceptual boundaries used in the derived regulations is formed.

The definition of 'National Economic Recovery' can only be found in a derivative regulation, namely the COVID-19 Government Regulation. According to the general provisions in the Government Regulation COVID-19: “National Economic Rescue is a series of activities for the recovery of the national economy, which is part of the state financial policy implemented by the Government to accelerate the handling of the COVID-19 pandemic and/or face threats that endanger the national economy and/or financial system stability as well as saving the national economy”.

This arrangement then gave policy justification to allocate 695.2 trillion rupiahs in 2020 and 627.9 trillion rupiahs in 2021. Then, where do these hundreds of trillions of figures come from? The 2020 State Revenue and Expenditure Budget (Anggaran Pendapatan dan Belanja Negara/“APBN”) does not recognize the existence of a National Economic Recovery scheme. This is because the APBN and Revised APBN are ratified in a non-COVID 19 context. These figures are the fruit of the Government's policy to change the state budget independently.

The COVID-19 Law gives the Government the authority to amend the APBN without the involvement of the DPRs (Dewan Perwakilan Rakyat/“DPR”). The fifth part of Article 12 of Law 2 of 2020 states that Changes in posture and/or details of the APBN in implementing state financial policies are regulated by or based on a Presidential Regulation.

¹²Candido, A. (2020). *Necessitas non habet legem? Pandemia e limiti alla libertà di circolazione*. Quaderni costituzionali, 40, 376-379.

¹³Ginsburg, Tom, and Versteeg, Mila, *The Bound Executive: Emergency Powers During the Pandemic* (July 26, 2020). Virginia Public Law and Legal Theory Research Paper No. 2020-52, U of Chicago, Public Law Working Paper No. 747.

¹⁴Rossiter, Clinton. *Constitutional Dictatorship: Crisis Government in Modern Democracies*. Princeton University Press 1948; Reprinted by Rossiter Press 2007.

Article 12 paragraph (2) of Law 2 of 2020 provides the authority to amend the APBN with a Presidential Regulation. This is considered by many parties to have exceeded the provisions of Article 23 of the 1945 Constitution, which requires the approval of the APBN's approval and the DPRs. Article 23 of the 1945 Constitution states:

“(1) The State Budget as the basis of the management of state funds shall be determined annually by law and shall be implemented in an open and accountable manner in order to best attain the prosperity of the people. (2) The Bill on the State Budget shall be submitted by the President for joint consideration with the DPR, which consideration shall take into account the opinions of the DPD. (3) In the event that the DPR fails to approve the proposed Bill on the State Budget submitted by the President, the Government shall implement the State Budget of the preceding year.”

The construction of the 1945 Constitution requires the approval of the APBN (including the revised APBN) with the law and approval of the DPR. This is a form of the representation function of the DPR as a legislature. This concept is used in the slogan 'no taxation without representation' where the people must be involved in state financial policies through representative institutions.¹⁵ Unfortunately, the COVID-19 Law allows for changes to the State Budget using a Presidential Regulation set solo by the President, without the approval of the DPR. This, of course, violates the basic concept of representation in the management of state finances.

Without the need for parliamentary approval, the President can easily change the state budget with the proposition of National Economic Recovery. The absence of adequate statutory construction makes government actions in managing state finances challenging to ask for responsibility. The structure of this legislation also does not provide adequate supervision mechanisms. This is what led to the birth of oversized power owned by the President. Mainly because the President gets the legality to change the country's finances without parliamentary approval, this condition poses its threat to democracy by carrying out government practices that lack representation and minimal supervision for the use of state finances.

On April 3, 2020, the President established Presidential Regulation No. 54 of 2020 on Changes in Posture and Details of State Revenue and Spending the Budget fiscal year 2020. This presidential regulation was then amended on June 24, 2020, with Presidential Decree 72

¹⁵Gladney, Henry M. (2014). No Taxation Without Representation: 1768 Petition, Memorial, and Remonstrance. XLIBRIS.

of 2020 on Changes in Posture and Details of State Budget for the Second Fiscal Year 2020, for the second time. The criticism of this policy is how easy it is for the state budget changes to be made without parliament's approval. In this condition, with the proposition of saving and restoring the national economy, the budgeting function of parliament becomes lost.

Immunity with the Proposition of National Economic Recovery

In addition to giving a large amount of authority to the government to regulate the country's finances, the COVID-19 Law also provides a large amount of impunity to various state institutions and apparatus with the proposition of National Economic Recovery. It is stated in Article 27 paragraph (1) of the COVID-19 Law that the national economic recovery program is part of the financial cost of saving the economy from crisis, and it is not the state losses. Article 27 paragraph (1) of the COVID-19 Law states:

“The costs that have been issued 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, are part of the from the economic costs to save the economy from the crisis and not a loss to the state.”

Article 27 of the COVID-19 Law is one of the clauses that get a lot of reaction from the public. Not a few of the people who apply for judicial review this article to the Constitutional Court. Some of the propositions presented are the possibility of maladministration of State Budget, abuse of power, moral hazard due to impunity in government officials in COVID-19 conditions. In addition, there is a provision on the elimination of the DPR's state budgeting authority to the government.

The 'not a state loss' clause embedded in the national economic recovery program is feared to lead to a loss of the precautionary principle in the practice of good governance in an emergency. The immunity that excludes national economic recovery programs from potential state losses could lead to easy miss issues. Furthermore, the public also asks, Why is this impunity granted in the financial sector only? Why not on the protection of health workers and the application of health protocols in more detail?

The existence of the ingenuity of financing to state-owned enterprises that had been problematic before COVID-19 only made the National Economic Recovery program a camouflage of losses. It is likely that with impunity in the National Economic Recovery program, the recipients of this program will also act haphazardly and unaccountable. This is

because the program's beneficiaries already feel safe without any potential losses that can be classified as state losses.

The authors argue that essentially this immunity is unnecessary. The central concept in saving during a pandemic is to restore conditions to normal. So that in a crisis, decisions must be produced with the principle of urgency can still be accounted for. On October 28, 2021, the Constitutional Court granted a conditional unconstitutional decision to minimize immunity in financial aspects. In the Constitutional Court Decision No. 37/PUU-XVIII/2020, the Constitutional Court stated that the national economic recovery program is part of the economic cost of saving the economy from crisis and is not a state loss as long as it is done in good faith and under the laws and regulations. There is an additional constitutional interpretation that economic activities at COVID-19 must still be following the laws and regulations. Thus, they are not immune to the law. Nevertheless, the existence of the Constitutional Court decision No. 37/PUU-XVIII/2020 provides hope for the use of state finances in an accountable manner with the proposition of national economic recovery.

The Role of Supervision during the COVID-19 Emergency

Abuse of power and authority in emergencies is common. One of the abusive practices in Indonesia during COVID-19 was corruption committed by the Indonesian Minister of Social Affairs, Juliari Batubara ("Former Subordinate Of Juliari Batubara," 2021). Irregularities in emergencies are likely to be made when public attention focuses more on health safety than oversight of government performance.

In December 2020, the Corruption Eradication Commission of the Republic of Indonesia appointed the Minister of Social Affairs, Juliari Batubara as a suspect in the bribery case of social assistance handling the Covid-19 pandemic Jabodetabek (Jakarta, Bogor, Depok, Tangerang, Bekasi) region in 2020. This case starts from the procurement program of social assistance handling Covid-19 with the form of nine staple foods packages from the Minister of Social Affairs in 2020 with a value of around 5.9 Trillion Rupiahs with a total of 272 contracts and implemented within two periods. In addition, Juliari gets a fee from each COVID-19 assistance package of ten thousand rupiahs per package.

According to the Corruption Eradication Commission of the Republic of Indonesia, the minister received a total bribe of 17 billion rupiahs. For his actions, Juliari is suspected of violating Article 12 letter a or Article 12 letter b or Article 11 of Law Number 31 of 1999 concerning the Eradication of Criminal Acts of Corruption and Article 55 paragraph 1 to 1 of

the Criminal Code. On August 23, 2021, Juliari was sentenced to 12 years in prison and a fine of Rp 500 million by the Jakarta Corruption Criminal Court judges.¹⁶

The practice of misuse of emergency COVID-19 for personal gain is a sign of the lack of morality and supervision that exists. This phenomenon makes various parties consider it necessary to increase control and supervision of state finances with the proposition of COVID-19 assistance and national economic recovery. This must be done by institutions other than the government as a form of checks and balances in the implementation of the state.

The arrangement regarding the supervision of national economic recovery in government regulation 23 of 2020 is only qualified with internal supervision. The Financial and Development Supervision Agency carries out internal supervision on implementing the national economic recovery program. Unfortunately, there is no clarity on the indicators of success in this supervision, so that the supervision is only administrative side.

The absence of supervision indicators and administrative sanctions that may arise makes clear the existence of policy leeway in the national economic recovery (loose policy). But this leeway should not be done in times of pandemic emergency where governments should be careful in using state money. Because the government should work with high indicators to restore conditions to normal conditions.

The author argue that Indonesia needs to engage other branches of power to pay special attention to supervision as checks and balances. Another branch of power is legislative power, namely the power held by the DPR. Based on the 1945 Constitution, the DPR has the authority to perform supervisory functions as well as budget functions.

Article 20A of the Indonesian Constitution, the 1945 Constitution, expressly states that the DPRs have three functions: legislative, budget, and supervisory. In this case, the DPRs can exercise the right of interpellation, the right to vote, and express opinions to supervise the government's performance. Therefore, constitutionally parliament can use its checks and balance role to control and manage state finances in the event of the COVID-19 pandemic.

The importance of parliament's role to provide oversight of all government policies is essentially part of the duties and functions of parliament under normal conditions. However, the political coalition between the government and parliament in Indonesia's political configuration makes this supervision very minimal. The President and most political parties in

¹⁶Sahara, W. (2021, August 23). Awal Mula Kasus Korupsi Bansos Covid-19 yang Menjerat Juliari hingga Divonis 12 Tahun Penjara. Kompas. <https://nasional.kompas.com/read/2021/08/23/18010551/awal-mula-kasus-korupsi-bansos-covid-19-yang-menjerat-juliari-hingga-divonis?page=all>

the DPRs today come from the same party, so there is minimal opposition and criticism. As a result, the DPRs tend to use a business as a usual approach where the DPRs do not provide special priority and supervision to strengthen pandemic management and national economic recovery.

Government policies related to the country's finances at the pandemic did have two points of view. First, the government does need to redistribute finance for the benefit of health and economic recovery. But on the other hand, the government also needs to control overspending with the potential for abuse of power to avoid a more significant financial crisis. In this dilemma, the role of the DPRs becomes decisive in the control of abuse to prevent further misuse.

Ashiddiqie explained that even in emergency conditions, there are principles that must still be considered.¹⁷ The principle in the implementation of emergency is the principle of proclamation, legality, communication, socialization, threat specialty, proportionality, intangibility, and supervision. The principle of supervision means that the nature of emergencies provides a means for the ability to suspend the rights of citizens. But the state of emergency must remain subject to democratic and state of law controls.¹⁸ Assdhiddiqie asserted that during the emergency, parliament or representative institutions must continue to function as supervisory agencies.¹⁹ Therefore, the role of this parliament has become crucial as part of checks and balances. The primary purpose of this oversight is to prevent the executive from becoming the sole authority holder in taking the policy steps that are critical in determining the fate of a nation.²⁰

One of the models of supervision that the DPRs can carry out is to conduct policy evaluations to determine the accuracy and effectiveness of policies generated in the national economic recovery.²¹ In this regard, public policy regarding national economic recovery is the object of evaluation both in substance and in implementation to ensure legal certainty and protection for all citizens.²² Therefore, the DPRs need to ensure that public policies carried out in the regulation and practice of national economic recovery can be implemented with at least four approaches. First, national economic recovery policies should be aim-oriented

¹⁷ Asshiddiqie, J. (2008). *Hukum Tata Negara Darurat*. Rajawali Press.

¹⁸ *Ibid.*

¹⁹ *Ibid.*

²⁰ *Ibid.*

²¹ Mustopadidjaya, A.R. (2002). *Manajemen Proses Kebijakan Publik, Formulasi, Implementasi dan Evaluasi Kinerja*. Lembaga Administrasi Negara.

²² Jordana, J., & Levi-Faur, D. (2004). *The politics of regulation: Institutions and regulatory reforms for the age of governance*. Edward Elgar Publishing.

towards ending the economic impact of COVID-19 and not implemented haphazardly. Second, public policy on economic recovery is not access to private policy but rather is based on government policies based on good governance. Third, public policy is implemented to facilitate the government's performance and for the people's benefit. Fourth, providing a public policy approach should also be evaluated, including positive and negative policies, namely government actions or decisions not to take government action.²³

Accountability of National Economic Recovery

The government should not necessarily make the proposition of national economic recovery COVID-19 as a form of escape clause in public policymaking. Accountability is one of the essential principles in the implementation of good governance. The opinion that good governance is not very important in the emergency conditions of COVID-19 is an inappropriate consensus. The application of accountability, transparency, and community participation is an aspect that remains important and cannot be ignored in every public policymaking.²⁴ The principle of accountability has two essential elements: the ability to account for and get the consequences of public policy taken.²⁵ Accountability ensures that any governance activities can be accounted for openly by the perpetrator to those affected by the implementation of the policy. Mardiasmo defines accountability as the obligation of government agents to provide accountability, present, report, and disclose all activities and activities that are of concern to the public.²⁶

So there needs to be open accountability on the effectiveness of control of public institutions based on a financial approach to the public. Concerning the national economic recovery, all State-Owned Enterprises, and Small and Medium Micro Enterprises beneficiaries need to prepare accountability for the flow of funds provided. Furthermore, in pandemic conditions, gratuitous acts in the management of state finances are very potentially conducted because of the lack of public attention.

One of the efforts to control accountability for national economic recovery is also affirmed by the Constitutional Court in Number 37 / PUU-XVIII / 2020. The judicial review of the COVID-19 Law strengthens the principle of accountability by encouraging good faith

²³Winarno, B. (2016). Kebijakan Publik Era Globalisasi: Teori, Proses dan Studi Kasus Komparatif. CAPS.

²⁴Lalolo Krina, L. (2003). Indikator Alat Ukur Akuntabilitas, Transparansi dan Partisipasi. Badan Perencanaan Pembangunan Nasional.

²⁵*Ibid.*

²⁶Mardiasmo, M. (2002). Elaborasi Reformasi Akuntansi Sektor Publik: Telaah Kritis terhadap Upaya Aktualisasi Kebutuhan Sistem Akuntansi Keuangan Pemerintah Daerah. Jurnal Akuntansi dan Auditing Indonesia, 6, 63-82.

and implementing national economic recovery programs according to laws and regulations. The absence of accountability for using state budgets carried out by managers and recipients of national economic recovery funds is feared to cause uncontrolled state losses.

Anderson explained that public policy has various obstacles to evaluate, including accountability.²⁷ However, the International Monetary Fund considers that public policy is necessary to explain the clarity of roles and responsibilities, open budget reporting, and integrity guarantees.²⁸ With the number of funds reaching 695.2 trillion rupiahs in 2020 and 627.9 trillion rupiahs in 2021, the national economic recovery policy should be one of the supervisory agendas in the DPRs. Through the supervision mechanism in the DPRs, there will be a communication and transparency space to the public represented by the people's representative institutions. In addition, this mechanism allows for control to allocate national economic recovery funds more proportionally and efficiently in the coming year.

Supervision from the DPRs is one of the mechanisms of checks and balances in the point of view of constitutional law.²⁹ However, the community and non-government organizations can do many more controls to ensure financial management in COVID-19 emergency conditions is not misused. Because, whether in an emergency or not, the government must still be able to provide accountability to all policies issued. This accountability becomes more urgent when the emergency does not make the continued condition a permanent emergency.³⁰

Conclusion

The COVID-19 Law, which tends to provide one-sided budgeting power in the national economic recovery scheme, needs to be supervised so that it will not be misused. Moreover, the government's role in a solo that can change the posture of the state budget is dangerous. Therefore, the supervisory role of the DPRs becomes urgent in the framework of checks and balances. The concern of oversized power of budgeting and immunity with the proposition of national economic recovery needs to be addressed by accountability to government actions. Accountability of national economic recovery is a form of government accountability for policies issued during COVID-19. In this COVID-19 emergency, the need to provide

²⁷Anderson, J. E. (2014). *Public Policymaking*. Cengage Learning.

²⁸Friðriksson, I. (2000). Code of good practices on transparency in monetary and financial policies. International Monetary Fund Standards and Codes Section.

²⁹Holcombe, R. G. (2018). Checks and balances: Enforcing constitutional constraints. *Economies*, 6, 1-12.

³⁰Mulgan, R. (2000). Accountability: An Ever-Expanding Concept?. *Public Administration*, 78, 555-573.

supervision to the government cannot be ignored. Primarily to provide control not to experience more significant losses and crises.

The use of the court's role in conducting policy reviews as carried out by the Constitutional Court is one of the solutions for public control. However, the role of parliament, namely the DPR and DPD, is also very much needed to provide supervision in the use of the state budget in an emergency. The parliamentary representation function is needed to provide checks and balances in an emergency. Therefore, it is necessary to have a measurement instrument that is compiled and reported to the public for the accountability of the COVID-19 economic recovery to the public. After compiling a series of regulations and policies in saving the national economy with the argument of COVID-19, it is necessary to have an evaluation and targets that must be carried out in the effort of public accountability. Even in the COVID-19 emergency, a clause to waive financial liability is incorrect. Legislation and institutional strengthening need to be done in order to provide control in accountability to the public. Therefore, the role of the executive, parliament and judiciary is needed to carry out checks and balances in the process of state financial accountability during COVID-19 emergency.

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