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POLICY OF GIVING IMPUNITY TO STATE ADMINISTRATORS IN THE FIELD OF FISCAL AND MONETARY POLICY IN LAW NUMBER 2 YEAR 2020

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Abstract:

To create economic and financial stability due to the Covid-19 pandemic, the government stipulates Perppu No. 1 of 2020 becomes Law No. 2 of 2020. The law states that state officials in the field of Fiscal and Menoter Policies cannot be prosecuted civilly or criminally in carrying out their duties and official decisions in the context of implementing the Perppu are not objects of state administrative lawsuits. Whereas in a state of law everyone has a position without exception. This research is classified as normative juridical using library materials as the main data source. Based on the research, the policy has the potential to cause a moral hazard, adverse selection, and abuse of power and is contrary to the principles of Good financial governance. The policy of granting impunity to state administrators in the fiscal and monetary fields is contrary to the principle of equality before the law which is constitutionally stated in the 1945 Constitution.

Keywords: Policy; Impunity; State Administrators;

Abstrak:

Untuk menciptakan stablitas ekonomi dan keuangan akibat pandemi Covid-19, pemerintah menetapkan Perppu No. 1 tahun 2020 menjadi undang-Undang No. 2 tahun 2020. Undang-undang tersebut menyatakan penyelenggara negara bidang Kebijakan Fiskal dan Menoter tidak dapat dituntut perdata maupun pidana dalam menjalankan tugasnya dan Keputusan pejabat dalam rangka pelaksanaan Perppu bukan merupakan objek gugatan tata usaha negara. Padahal dalam negara hukum semua orang mempunyai kedudukan yang tanpa terkecuali. Penelitian ini tergolong dalam yuridis normatif dengan menggunakan bahan pustaka sebagai sumber data utama. Berdasarkan penelitian, kebijakan tersebut berpotensi menimbulkan moral hazard, adverse selection dan abuse of powe rserta bertentangan dengan prinsip-prinsip good financial governance. Kebijakan pemberian impunitas kepada penyelenggara Negara bidang fiskal dan moneter bertentangan dengan asas equality before the law yang secara konstitusionil disebutkan dalam UUD 1945

Kata Kunci: Kebijakan; Impunitas; Penyelenggara Negara

A. Introduction

Law No. 2 of 2020 concerning Stipulation of Government Regulation in place of Law no. 1 of 2020 concerning State Financial Policy and Financial System Stability for Handling the Corona Virus Disease 2019 (Covid-19) Pandemic and or in Facing Threats That Endanger the National Economy and or Financial System Stability Being a law is one of the government policies issued to deal with the impact of Covid-19 in the financial sector and the national economic system. Following the nomenclature of the law, initially UU. No. 2 of 2020 comes from Government Regulation in place of Law (Perppu) Number 1 of 2020 which was issued by the government on March 31, 2020.

Several things became the basis for the issuance of this perppu, among others, the background of the outbreak of Covid-19 which has ravaged various aspects of human life so that it requires serious attention from policymakers. Covid-19 globally has had a negative influence on social life, economy, and people's welfare so that the World Health Organization (WHO) categorizes Covid-19 as a global pandemic.(Kozloff et al., 2020) From an economic perspective, in the financial sector, Covid-19 has had a major influence in slowing the pace of economic growth, decreasing state revenues, and worsening the state financial system, so the government needs to mitigate these economic and financial conditions together with the Financial System Stability Committee (KSSK) as policymakers in the economic and financial sector.

Juridically, the issuance of Perppu No. 1 of 2020 is a positive thing because it becomes a juridical basis for policymakers in this case the government and KSSK to take anticipatory and corrective actions towards national economic instability and improve people's lives through the provision of very high social safety net funds. needed. However, the issuance of the Perppu has also given rise to differences of opinion among the public, especially legal experts and the constitutional system regarding the existence of Article 27 of the Perppu. In Article 27 paragraph 1 it is stated that all costs in the context of implementing the State revenue policy issued by the government and or KSSK member institutions are part of the economic costs and are not state losses.

Article 27 paragraph 2 states in detail that members of the KSSK, KSSK secretary, members of the KSSK secretariat, Bank Indonesia, the Financial Services Authority, the Deposit Insurance Corporation along with other employees and officials or employees within the Ministry of Finance who are the leading sectors in the implementation of Perppu No. 1 of 2020 in carrying out their duties cannot be prosecuted both civilly and criminally as long as carrying out these tasks is based on good faith and by the laws and regulations. Article 27 also states that all decisions issued by authorized officials in the context of implementing the Perppu cannot be challenged by the State administrative court because they are not the object of a lawsuit.

Textually, the formulation of Article 27 of this Perppu provides different treatment for state administrators in the field of fiscal and monetary policy, whereas a state of law always upholds the application of the principle of equality before the law which places all citizens together before the law. Based on this principle, all citizens must receive equal treatment regardless of position, ethnicity, religion, or social strata. In Indonesia, the principle of equality before the law has a strong position because it is stated in the 1945 Constitution, especially Article 27 paragraph 1. the state must comply with applicable laws and comply with legal decisions established by the courts. Everyone before the law regardless of social status (social stratum) has the same position. Based on this view, the policy of granting impunity (immunity) to state administrators in the field of fiscal and monetary policy must be tested using benchmarks on legal principles, the principle of the rule of law, and their conformity with other laws and regulations.

B. Research Method

This research is part of normative juridical research that looks at legal concepts as rules, principles, and norms contained in laws and regulations as well as relevant theories and literature on impunity policies for state administrators in the fiscal and monetary fields in Law No. 2 of 2020 by researching library materials. Soerjono Soekanto and Sri Mamudji argue that normative juridical research is library law research by examining literature or secondary data. (Soerjono Soekanto & Sri Mahmudji, 2003) Secondary data is in the form of primary legal materials and secondary legal materials. Primary legal materials are in the form of laws and regulations, while secondary legal materials are literature that is relevant to the problem. The data collection tool is a document study that will then be analyzed descriptively qualitatively.

C. Discussion

1. Policy on Giving Impunity to State Administrators in the Perspective of the Constitution and the Principles of Good Financial Governance

Theoretically, policy is a form of determination that contains principles that direct how to act in achieving certain goals that are made in a planned and consistent manner.(Uddin B. Sore & Sobirin, 2017) In another definition, it is stated that policy is a form of action that has a specific purpose and is followed by an actor or several actors related to the problems being faced in certain fields.(Herdiana, 2013) One of the government's tasks is to make, implement and evaluate public policies, so the role of the government in the future is to make excellent public policies. Based on this understanding, the issuance of Perppu No. 1 of 2020 is one form of public policy in the form of legislation that is formally and legally codified and deliberately carried out to provide direction for fiscal and monetary administrators in managing state finances and maintaining the financial system stability. Legislation from the central government to the Village or Kelurahan is a public policy.(Syuhada, 2020)

There are two basic characteristics in public policy, namely, the policy is determined, processed, or based on the provisions of government institutions and has an influence on people's actions, and is coercive.(Arifin & Satria, 2020) Based on these characteristics, Perppu No. 1 of 2020 is one of the policies issued by the government and is used as a reference in dealing with the outbreak of Covid-19 in addition to other laws and regulations governing the handling of the Covid-19 pandemic, such as Government Regulation No. 21 of 2020 concerning Large-Scale Social Restrictions, Presidential Regulation No. 54 of 2020 concerning Changes in Posture and Details of the 2020 State Budget, Presidential Decree No. 11 of 2020 concerning the Determination of the Covid-19 Public Health Emergency and Presidential Regulation Number 82 of 2020 concerning the Corona Virus Disease (Covid-19) Handling Committee and National Economic Recovery.

In constitutional juridical terms, Perppu is a legal product and has a strong legal position as regulated in Article 22 of the 1945 Constitution. Based on this article, in conditions or matters of urgency that force the President as Head of State and Head of Government, the right to issue government regulations substitute for law. The President is the highest person in charge of the security and safety of the people's welfare state (concentration of power and responsibility upon the President). Based on this, the President's steps in issuing the Perppu do not conflict with the constitution provided that there are conditions that allow the issuance of the Perppu as stated in the 1945

Constitution. However, the phrase "concerning urgency matters" which is the basis for justifying the issuance of the Perppu is not explained by the 1945 Constitution.

In the course of state life, the meaning of "matters of forcing urgency" was explained by the Constitutional Court through its decision No.138/PUU-VII/2009.The Constitutional Court provides three conditions to be referred to as "amatters of forcing urgency":

- a. The need to resolve urgent problems by using legal instruments quickly based on the law;
- b. There is a legal vacuum due to the inadequacy of existing laws and cannot be resolved immediately using the usual procedures for drafting laws, while urgent situations require legal certainty and must be resolved immediately.

These two criteria can be a reason for the government to issue a Perppu but related to Perppu No. 1 of 2020 the existence of the above criteria is questioned because the meaning of the need to resolve urgent problems using legal instruments based on the law as stated in the Constitutional Court's decision is not fully fulfilled. The issuance of Perppu No. 1 of 2020 is not based on the existence of dangerous conditions regulated in 1945 Constitution Article 12even though Covid-19 can paralyze economic activities and reduce people's welfare or even human life in general. An urgent legal need is an elaboration of the phrase "a matter of urgency" that compels as stated in 1945 Constitution, Article 22 paragraph 1;

a) there is an element of a dangerous threat (a dangerous threat);

b) there is an element of reasonable necessity (needs that require), and

c) there is an element of limited time (limited time available).

These things must happen at the time the Perppu is issued. Dangerous conditions are a condition for allowing the government to issue a Perppu. Thus, in the context of the issuance of Perppu No. 1 of 2020 caused by urgent conditions or matters in the form of threats that endanger the nation and the foundations of the national economy as well as economic stability due to the Covid-19 pandemic, ideally, there should be a statement that the State is in danger as regulated in Article 12 of the 1945 Constitution and conditions the danger due to Covid-19 is used as a basis for consideration in issuing the Perppu. Article 12 and Article 22 of the 1945 Constitution are prerequisites for the government to issue Perppu No. 1 of 2020 or Law No. 2 of 2020. Article 12 of the 1945 Constitution regulates dangerous conditions to be the cause of an emergency and Article 22 of the 1945 Constitution regulates the President's authority to stipulate a Perppu as a form of emergency legislation.(Wiratmadinata, 2018)

If you pay attention, the systematics used by this Perppu is "problematic" because there is no one based on the considerations or considerations for the Perppu that mentions the existence of dangerous conditions which are one of the causes of the urgency that forces the issuance of the Perppu. The preamble does not consider the existence of Law No. 24 of 2007 concerning Disaster Management, even though the issuance of this Perppu is a response to the Covid-19 pandemic disaster. Supposedly before issuing Perppu No. 1 of 2020, the government first issued a regulation stating that the Covid-19 pandemic was a disaster so it required special policies. Covid-19 has only been declared a non-natural disaster in the Presidential Decree concerning the Determination of Non-Natural Disasters for the Spread of Corona Virus Disease 2019 (Covid-19)(Bellina et al., 2020) as a National Disaster which was stipulated by Presidential Decree No. 12 of 2020 which was issued after Perppu No. 1 of 2020. The statement of the state in a state of danger is very important for the government so that the policy of granting impunity to state administrators has a strong juridical footing as a special action that deviates from normal law because it is supported by Article 12 and Article 22 of the 1945 Constitution. grants impunity for "legal defects" because the Perrpu was issued not when the State was in an emergency state so that abnormal laws could not be applied under the principle of "Normal Rechts Voor normale Tijd en Abnormale Rechts Voor Abnormale Tijd".

The requirement for a legal vacuum as stated in the Constitutional Court's decision above is also not fully fulfilled because there are already laws and regulations related to disaster management, namely the Law. No. 24 of 2007 concerning Disaster Management and Law. No. 6 of 2018 concerning Health Quarantine. The government can use these two laws as a basis in dealing with Covid-19. Likewise, some laws and regulations can be used as a basis for handling financial system crises, namely Law no. 9 of 2016 concerning Prevention and Handling of Financial System Crisis but this Law has been suspended as long as it is related to the State's financial policy for handling the spread of Covid-19 and or in the context of facing threats that endanger the national economy and or financial system stability as stated in Article 28 number 11 Perppu No. 1 of 2020.

Based on this, the issuance of Perppu No. 1 of 2020 does not meet the requirements of urgent urgency as stated in the Constitutional Court's decision. In addition, the existence of legal norms contained in Article 27 of Perppu No.1 of 2020 is theoretically also weak because it has the potential to violate the principles of good governance, such as the principles of openness and accountability, as well as contradict the legal norms contained in theanother laws and regulations. In Article 27 of Perppu No. 1 of 2020 it is stated that;

- 1)All costs incurred by the government and/or KSSK member institutions in the context of implementing policies on state revenues, taxation, regional financial expenditures, financing, financial system stability, and national economic recovery programs are economic costs for saving the economy from the crisis and not state losses. ;
- 2) In carrying out tasks related to the implementation of this Government Regulation in place of Law, secretaries, members, members of the KSSK secretariat, 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 cannot be prosecuted civilly. or criminal if it is based on good faith and under the provisions of the legislation;
- 3) Actions and decisions taken based on this Government Regulation in place of Law are not the object of a lawsuit at the State administrative court.

Article 27 paragraph 1 which determines that all economic costs incurred in the implementation of the State revenue policy and the cost of stabilizing the economic system are not losses to the State are very vulnerable to being misused and contrary to the principles of good financial governance as stipulated in Law No. 17 of 2003 concerning State Finance. In the perspective of state finance law, precisely in Article 3 paragraph 1, it is stated that state finances must be managed in an orderly manner, obeying the laws and regulations, effective, transparent, responsible with due regard to justice, and propriety. State finances must be managed responsibly and transparently and audited by the State Audit Board as confirmed in the Act on Auditing the

Management and Accountability of State Finances stipulated in Law No. 15 of 2004 which is the mandate of Article 23 E of the 1945 Constitution.

The exclusion of economic costs incurred in the implementation of the State revenue policy and the national economic recovery program as state losses as stipulated in Article 27 paragraph 1 of the Perppu is contrary to the Law No. 17 of 2003 and Law No. 15 of 2004. State finances must be managed based on the principles of good financial governance adopted from the principles of good governance, namely transparency, participation, and public accountability.(Sukma, 2017) The principle of accountability is oriented towards the obligation of the government to account for every activity and the final result of the activities of managing state finances to the holder of the highest sovereignty, namely the people. The government or the organizers in the fiscal and monetary fields correctly and honestly and non-discriminatory must convey information to the public regarding the management of state finances with due observance of personal rights and state secrets.(Widjanarko, 2015) In addition, the exclusion of economic costs as state losses also overrides the existence of state financial responsibilities in the Law No. 15 2004 is defined as the government's obligation to carry out the management of state finances in an orderly manner, obeying the laws and regulations, efficient, economical, effective, and transparent with due regard to justice and propriety. This principle should be used as a guide in managing state finances.

Perppu No. 1 of 2020 which was later determined to be Law No. 2 of 2020 is poor from public participation, even though in its stipulation it became a law, the House of Representatives (DPR) approval has been obtained as a representative of the people's representatives, but there is no criticizing action against this government policy, from the nine factions of the DPR only one faction gave criticism and rejection of the stipulation of Perppu No. 1 of 2020 so that the Perppu remains valid as a law. This poor state financial policy from public participation is contrary to the principles of good financial governance as stated by Adam Tomkins which states that the management of state finances within the framework of juridical good financial governance must be stated in legal provisions containing the principles of transparency and public participation. Transparency, accountability, and public participation in the Covid-19 response must be carried out by the government because it is the mandate of Article 3 paragraph (2) of the Law No. 24 of 2007 concerning Disaster Management states that the principles in disaster management are transparency and accountability.

Public involvement in the issuance of a policy is very important because it will benefit the government, public involvement in policymaking will increase the legitimacy of the policies made by the government and at the same time increase accountability in the decision-making process.(Muhammadiah, 2013) Policy legitimacy is important for the government because it can bring about political stability and the possibility of social change and will open up wide opportunities for the government to improve welfare.(Aulia, 2019) The issuance of Perppu No. 1 of 2020 which was later determined to be Law No. 2 of 2020 is minimal from public participation so that it reduces the credibility of the government and faces challenges from the community. This is evidenced by the submission of a judicial review of Perppu No. 1 of 2020 or UU. No. 2 of 2020 to the Constitutional Court conducted by several elements of society.

The policy of granting impunity to State administrators in the fiscal and monetary sectors as stated in Article 27 (2) of Perppu No. 1 of 2020 is set into law. No. 2 of 2020 has the potential to give birth to criminal acts of corruption because State administrators in the fiscal and monetary fields have full power (monopoly) to use State finances under

their judgment. This can pose a risk of moral hazard and adverse selection due to information asymmetry in the management of state finances. The impunity policy that eliminates responsibility and accountability for the use of the budget will open a loophole for budget abuse (abuse of power) by the organizers in the field of fiscal and monetary policy.

2. Giving Impunity to State Administrators in Fiscal and Monetary in The Perspective of The Rule of Law and The Principle of Equality Before the Law

In the Perrpu it is stated that fiscal and monetary policy implementers who have good faith and carry out their obligations and functions under the provisions of laws and regulations cannot be prosecuted either civilly or criminally. This statement is contrary to the principles of the rule of law which upholds the rule of law, one of which is equality before the law as stated in Article 27 paragraph 1 of the 1945 Constitution. According to Baqir Manan, Article 27 of the 1945 Constitution contains several principles. Among them is the principle of equality before the law and the principle of equality before the government.(Bagir Manan, 2009)

In addition, the policy of exemption from civil and criminal prosecution for State administrators in the fiscal and monetary fields who carry out their duties in good faith also denies the role of the judiciary as the only institution authorized to declare an act that meets the criteria of good faith or against the law. Without mentioning the term good faith, every act that violates the law is a criminal act that can be punished under the anti-corruption law. also based on the principles of justice and legal principles that are not written and are general in nature such as the state is not harmed, serves the public interest and the defendant is not benefited. (Soeskandi & Sekarwati, 2021) Based on this, without a phrase of good faith, if it is in the public interest and there is no loss to the state, it is not an unlawful act.

According to Jimly Ash Shiddiqie, the right to immunity from being prosecuted civilly and criminally can only be granted in an emergency by referring to 1945 Constitution Articl3 12 while Perppu No. 1 of 2020 is not related to Article 12 of the 1945 Constitution, therefore Perrpu cannot rule out the application of a universal principle, namely the prohibition of discriminatory treatment between citizens in a state of law. The Perppu also does not mention that the Covid-19 pandemic is a dangerous condition that gains legitimacy to use Article 12 of the 1945 Constitution as the legal basis for issuing the Perppu. Thus, granting impunity to state administrators in the field of fiscal and monetary policy is contrary to the principle of equality before the law and is contrary to Article 12 of the 1945 Constitution because the Covid-19 pandemic is an abnormal condition that endangers the entire order of social life and public welfare. Abnormal laws can only be enforced in abnormal conditions (abnormal Recht Voor Abnormale Tijd) as known in the concept of constitutional dualism. (Marwiyah, 2015)

In the Perrpu it is stated that any person who deliberately ignores, disobeys, does not implement, or hinders the implementation of the authority granted by the Perppu is threatened with imprisonment for a maximum of 12 years and a minimum of 4 years, and a maximum fine of Rp. 300 billion and at least IDR 10 billion. Meanwhile, violations committed by corporations are fined at least IDR 1 trillion. This provision is in contrast to the granting of impunity to state administrators in the fiscal and monetary sectors. This provision violates the 1945 Constitution in particular Article 28 D in conjunction with Article 28 I which mandates that everyone has the right to legal certainty is treated fairly, is treated equally before the law, is not discriminatory, and obtains protection from discriminatory actions.

D. Closing

1. Conclusion

Theoretically, in the perspective of the Constitution and the principles of good financial governance, the government's policy of granting impunity to state administrators in the field of fiscal and monetary policy is outlined in Article 27 of Law no. 2 of 2020 has the potential to pose a risk of moral hazard and adverse selection due to information asymmetry in the management of state finances. The impunity policy that eliminates responsibility and accountability for the use of the budget will open a loophole for budget abuse (abuse of power) by state administrators in the field of fiscal and monetary policy and is contrary to the principles of Good financial governance.

The policy of granting impunity to state administrators in the fiscal and monetary fields violates the principle of equality before the law which is constitutionally stated in the 1945 Constitution Article 27 paragraph 1 that all citizens have the same position and are obliged to uphold equality before the law and government without any exceptions. This policy is discriminatory, contrary to the principles of justice and legal certainty as stated in Article 28 D in conjunction with Article 28 I of the 1945 Constitution that everyone has the right to legal certainty, is treated fairly, gets equal treatment before the law, is free from discriminatory treatment on any basis and gets protection from such discriminatory treatment.

2. Recommendations

The government needs to review the provisions of Article 27 of the Law. No. 2 of 2020 and making changes to the law by including a clause that the State is in a state of danger or emergency as stated in the 1945 Constitution, especially Article 12 as the basis for the issuance of the Perppu. In addition, the government must continue to be transparent about every policy that is set as a form of accountability and accountability to the society.

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