
IMPACT OF EMERGENCIES IN STATE BUDGET MANAGEMENT



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The Covid-19 condition which is a global emergency (Richard Danzig: 2021) directs the President with his prerogative to include matters regarding the management of the state budget during the emergency period and also other economic arrangements in Perppu Number 1 of 2020 which has been stipulated as Law Number 2 of 2020.

Management of the State Revenue and Expenditure Budget (APBN) has the impact of an emergency, namely that there must be management of the state budget in an emergency. The management of the state budget during an emergency is not only about issuing special rules, but these rules must be able to meet the principles that already exist in the management of the state budget in general but are applied to emergencies. The principle that the APBN is used for the benefit of the people is therefore very important to carry out discussions with the DPR to produce checks and balances (Arifin P. Soeria Atmadja : 2017). In other words, the management of state finances during an emergency period must still be guided by the main things regulated in the law that regulates state finances, state treasury and state financial audits and responsibilities but remains in accordance with the concept of emergency law (Beni Kurnia Illahi, et al. .al : 2021). This is important because it is an arrangement that will provide confidence for the State Civil Apparatus to issue a budget that is beneficial to the people. It means, by combining with three packages of State Finance Laws, namely Law Number 17 of 2003 concerning State Finances, Law Number 1 of 2004 concerning State Treasury, Law Number

15 of 2004 concerning Audit of Financial Management and Accountability Country.

The Covid-19 condition which is a global emergency (Richard Danzig: 2021) directs the President with his prerogative to include matters regarding the management of the state budget during the emergency period and also other economic arrangements in Perppu Number 1 of 2020 which has been stipulated as Law Number 2 of 2020. This is a true act but however, this rule has not accommodated the planning and discussion stages of the management of the APBN, where in the Perppu there are only changes to the budget and rules that can make expenditures for which the budget is not yet available. This is certainly a separate thought because the concept of checks and balances at every stage of the management of the State Budget in an emergency is important and this is reinforced by the existence of Article 23 paragraph (1) of the 1945 Constitution of the Republic of Indonesia (UUD NRI 1945) which states that the State Budget implemented openly and responsibly for the greatest prosperity of the people. The article provides a stipulation that the APBN is the embodiment of the management of state finances so that it must be determined every time with the rules that are jointly determined by the Legislature and the Executive and implemented transparently for the life of the people."

This rule is confirmed by the provisions in Article 23C of the 1945 Constitution of the Republic of Indonesia which stipulates that other matters concerning state finances are regulated by law. This regulation means that if there are other matters outside the existing arrangements, a law can be stipulated for further regulation. Arrangements regarding the management of the State Budget in an emergency, of course, include other matters concerning state finances which must be regulated by law, where the Act requires the approval of the DPR. It can also be said that the concept of checks and balances is as important as the emergency regulation itself as regulated in Article 12 of the 1945 Constitution of the Republic of Indonesia. In addition to Article 22 of the 1945 Constitution of the Republic of Indonesia, where the President can issue a Perppu in a state of urgency, it turns out that the President's prerogative rights hit a dead end when it collides with Article 23 paragraph (1) and Article 23 C.

The concept of emergency according to Georg Jellinek is a condition where the validity of legal norms is based on the nature of special conditions (*abnormal recht voor abnormale tijd*), so that it can negate a norm that is already in effect (*onrecht word recht*) or form new legal norms in accordance with special conditions. (Jimly Asshiddiqie: 2007) Subjective constitutional law or "staatsnoodrecht" in the subjective sense is the right given to the state to exercise its authority in an emergency context where what is done is allowed to deviate from normal conditions (Jimly Asshiddiqie: 2007). This understanding can be understood because "staatsnoodrecht" was originally an unwritten law in the form of human rights in human law as objective law. This is because of the influence of the positivist legal school and the teachings of the formal law state. With these developments the term "staatsnoodrecht" emerged in an objective sense. Different from subjective understanding, in an objective sense it is a law that is enforced when the country is in an emergency (Jimly Asshiddiqie: 2007).

Clear arrangements regarding the management of the State Budget in an emergency, apart from having checks and balances by making rules in a law, are also a concept of detailed rules in the management of the State Budget from planning to accountability. Proper financial budget management will greatly determine how quickly the government takes action and how confident

the State Civil Apparatus (ASN) takes action to solve the problem. This can be done if checks and balances have been implemented in every stage of the management of the State Budget, namely there has been a provision between the President and the DPR and there are detailed rules that ASN can follow. As it is understood that the flow of APBN management starts from planning, discussion, implementation, administration, inspection to accountability, so that the management of the emergency APBN must exist in each of these flows (Reni Albert Marvin, et.al: 2019).

The very important stage for defining governance in an emergency is during the planning and discussion of the DPR and the President who will determine macro assumptions for the management of the State Budget in an emergency, which will then be made into a special emergency document, then the special emergency document will have a long processing time, faster than other budgets, but still a part of the state budget as a whole (Puteri Anggun A: 2021). In this case, the concept of checks and balances in determining what budget constitutes an emergency budget contained in an emergency document will exist at the beginning of the determination of the emergency APBN, not at the final stage as regulated in Law Number 17 of 2003 and in Perppu Number 1 of 2020. Henceforth, emergency regulations will be accommodated in detail in each subsequent stage of APBN management, namely implementation, administration and accountability as regulated in the Amendment to the three packages of the State Finance Law that regulates the management of the State Budget, granting authority to officials and auditing the State Budget Management which pays close attention to the principle of check and balances as mandated by Article 23 of the 1945 Constitution of the Republic of Indonesia. This arrangement will strengthen the confidence of ASN to make expenditures in an emergency situation quickly so that it will be quickly utilized for the people. Addition of emergency regulations by combining with three packages of State Finance Laws, namely Law Number 17 of 2003 concerning State Finances, Law Number 1 of 2004 concerning State Treasury, Law Number 15 of 2004 concerning Audit of Financial Management and Accountability Country. Because by combining the meanings in a normal situation and an emergency situation, the principles and objectives of the three packages of laws still apply to these two conditions. ●