

Hospital Responsibilities for the Use of Covid-19 Handling Funds Based on a State Administrative Law Perspective

Maysarah

Faculty of Law, Universitas Dharmawangsa, E-mail: maysarah@dharmawangsa.ac.id

Abstract

Hospitals as a device or component of health have responsibility for the funds for handling Corona Virus Disease (Covid-19) in Indonesia. During this pandemic, hospitals certainly play an important role for public health, especially those with Covid-19. The method used in this research is normative law research which combines the data obtained from library materials and then analyzed qualitatively. From the research results it is known that the Government is taking action quickly, precisely, and accurately in handling the Covid-19 pandemic. The government's steps in handling the Covid-19 pandemic were carried out by combining the use of statutory authority, policy regulations, actions of government agencies and officials, and bureaucratic support as a policy implementing organ. In handling the Covid-19 pandemic, the President took a policy by establishing a Government Regulation in Lieu of Law (Perppu) Number 1 of 2020 concerning State Financial Policy and Financial System Stability for Handling the Corona Virus Disease (Covid-19) Pandemic and / or in the Context of Facing Dangerous Threats National Economy and / or Financial System Stability on March 31, 2020. That the responsibility of the hospital is to use the funds for handling Covid-19 to provide medical devices related to prevention or treatment of Covid-19 such as PPE, test kits, reagents, ventilators, hand sanitizers and others.

Keywords:

Responsibilities, Hospitals, Funds, Covid-19.

How to cite:

Masysarah, (2020), "Hospital Responsibilities for the Use of Covid-19 Handling Funds Based on a State Administrative Law Perspective", *IJRS: Internasional Journal Reglement Society* Vol. 1 (2), Pages 44-52.

A. Introduction

Health is the most valuable treasure owned by every individual in the world. When the body is healthy, it will be able to carry out daily activities smoothly. In the current era, health problems are one of the most concerned things besides economic problems throughout the world, especially in Indonesia. In the last 3 months, a new virus has emerged that has shocked the world, not only in Indonesia. This virus is said to be a deadly virus, as evidenced by the many casualties it has taken. This virus is called Corona Virus Disease 2019 (COVID-19).

In 2020 the world will be shocked by the outbreak of a new virus. It is known, the origin of this virus came from Wuhan, China. Found at the end of December 2019. Initially epidemiological data showed 66% of patients were related to or exposed to a seafood market or live market in Wuhan, Hubei Province, China. Isolate samples from patients were studied with results showing the presence of coronavirus infection, a new type of betacoronavirus, named 2019 Novel Coronavirus. World Health Organisation (WHO) named the new virus Severe Acute Respiratory Syndrome Coronavirus-2 and the disease name as coronavirus disease 2019 (Covid-19).¹

Coronavirus is a positive, encapsulated and unsegmented single-strain RNA virus. Coronavirus belongs to the order Nidovirales, family Coronaviridae. The structure of the coronavirus forms a cube-like structure with the S protein located on the surface of the virus. Protein S or spike protein is one of the main antigen proteins of viruses and is the main structure for writing genes. This S protein plays a role in the attachment and entry of the virus into the host cell (the interaction of S protein with its

¹ Yuliana, "Corona Virus Diseases (Covid-19) Sebuah Tinjauan Literatur", *Jurnal Wellness And Healthy Magazine* 2 No. 1 (2020): p.187.

receptors in the host cell). Coronaviruses are sensitive to heat and can be effectively inactivated by disinfectants containing chlorine, lipid solvents at a temperature of 56 ° C for 30 minutes, ether, alcohol, peroxycetic acid, non-ionic detergents, formalin, oxidizing agents and chloroform. Chlorhexidine is not effective in deactivating viruses. Most Coronaviruses infect animals and circulate in animals. Coronavirus causes a large number of diseases in animals and its ability to cause serious illness in animals such as pigs, cows, horses, cats and chickens. Coronaviruses are called zoonotic viruses, which are viruses that are transmitted from animals to humans. Many wild animals can carry pathogens and act as vectors for certain infectious diseases. Bats, bamboo mice, camels and ferrets are the usual hosts for the Coronavirus. Coronavirus in bats is a major source of severe acute respiratory syndrome (SARS) and Middle East respiratory syndrome.²

Coronaviruses can only multiply through their host cells. Viruses cannot live without host cells. The following is the cycle of the Coronavirus after finding host cells according to their tropism. First, the attachment and entry of the virus to the host cell is mediated by Protein S on the surface of the virus. S protein is the main determinant of infecting its host species as well as its tropical determinants. In the SARS-CoV study, S protein binds to a receptor on the host cell, namely the ACE-2 enzyme (angiotensin-converting enzyme 2). ACE-2 can be found in the oral and nasal mucosa, nasopharynx, lung, stomach, small intestine, large intestine, skin, thymus, bone marrow, spleen, liver, kidney, brain, pulmonary alveolar epithelial cells, small intestine enterocytes, endothelial cells arterial veins, and smooth muscle cells. After successful entry, the translation of the replication of the gene from the viral genome RNA is then entered. Furthermore, replication and transcription are the synthesis of RNA viruses through translation and assembly of the viral replication complex. The next stage is the assembly and release of the virus. The following is a picture of the virus life cycle. After transmission, the virus enters the upper airway and then replicates in the upper airway epithelial cells (carrying out its life cycle). After that it spreads to the lower airway. In acute infection, the virus sheds from the airway and the virus can continue to shed for some time in the gastrointestinal cells after healing. The incubation period of the virus until the disease appears is about 3-7 days.³

If it is related to health, in Indonesia it refers to Law No. 44 of 2009 concerning Hospitals and Law No. 29 of 2004 concerning Medical Practice. Indonesia is one of the many countries exposed to the corona virus, as a result, corona virus patients in Indonesia are starting to appear, because this virus is a relatively new virus and there is still much research to be done on how to deal with and treat it, so it is necessary to discuss or research on patient protection. and the capacity or readiness of the Hospital in handling patients exposed to the corona virus. Hospital in Law No. 44 of 2009 concerning Hospitals Article 1 Regarding General Provisions is a health service institution that organizes complete individual health services that provide inpatient, outpatient and emergency services. Article 5 of the Hospital Law describes some of the functions of the hospital itself as follows:

- 1) providing medical treatment and health recovery services in accordance with hospital service standards;
- 2) maintenance and improvement of individual health through complete second and third level health services according to medical needs;
- 3) providing education and training for human resources in order to increase the capacity in providing health services; and
- 4) conducting research and development as well as screening technology in the health sector in order to improve health services by taking into account the ethics of science in the health sector.

Hospital is one of the legal instruments in the field of health law. The birth of health law cannot be separated from the process of health development so that health development is indispensable for health law issues. These efforts cannot be separated from the level and pattern of people's thinking about the process of disease, because every effort to control disease is always based on this mindset.⁴ During a pandemic like what is currently being experienced, there must be support in the form of funds that can both be used for preventive measures and for treatment steps. This support is expected to come from various parties from the government to community groups who have good intentions to raise funds that are intended to help those in need during this pandemic. For example, the government realized assistance

² Yuliana, *Ibid.*, p.189.

³ Yuliana, *Ibid.*,

⁴ Ta'adi, *Hukum Kesehatan*, Jakarta: EGC, (2013), p.1.

in the form of rules that are used as regulations or guidelines for villages in Indonesia in dealing with the Covid-19 pandemic in the form of Village Decree.

As a result of the covid-19 case, the government issued a Regulation of the Minister of Villages, Development of Outermost and Disadvantaged Areas Number 6 of 2020 concerning amendments to the Regulation of the Minister of Villages, Development of Outermost and Disadvantaged Areas Number 11 of 2019, which is the essence of the change in regulating the use of village funds in 2020 for: (1). Covid-19 prevention and handling; (2). Village Cash Work Intensive; (3). Village Cash Direct Assistance. Meanwhile in the regulation it is explained that the priority for the use of village funds in 2020 must provide the maximum benefit for village communities in improving the quality of life of rural communities, the priority of village funds in 2020 is prioritized to finance the implementation of programs and activities in the field of basic social services that have a direct impact. on improving the quality of life of the people. This regulation does not explain or explain the use of village funds for handling covid-19.⁵

The funds collected will of course be handed over to the party in charge of managing health funds, namely the Hospital, to be used as well as possible for patients affected by the Covid-19 virus in Indonesia. But the question and will be discussed in this study is how the responsibility of the hospital for the Covid-19 handling funds, including where do the funds come from? Who is authorized to provide? How is the effectiveness of funds for handling covid-19 in providing health and legal protection for patients with covid-19 and so on. Based on the above problems, the formulation of the problem in this study is How is the government handling Covid-19 in Indonesia? How are the Hospital Responsibilities for Covid-19 handling funds? This research was conducted to determine the arrangements for handling Covid-19 funds and the hospital's responsibility for these funds.

This research is a legal research. Legal research is research that is applied or applied specifically to legal science. In other words, legal research is a process to find legal rules, legal principles, and legal doctrines in order to answer legal issues at hand. This writing uses normative juridical legal research methods (normative research). According to the type and nature of the research, the data source used in this paper is secondary data consisting of primary legal materials in the form of; laws and regulations related to the theme of the discussion. Secondary legal materials in this study consist of books, scientific journals, papers and scientific articles that can provide an explanation of primary legal materials. The procedures used to collect data in this research are in the form of documentation in the form of notes or quotations, search for legal literature, books and others related to the identification of problems in the research referred to by offline or online. The approach used in this research is to use a statutory approach. Then the analysis of legal materials is carried out by using the content analysis method (content analysis method) which is carried out by describing the material of legal events or legal products in detail in order to facilitate interpretation in the discussion.⁶

B. Discussion

The first COVID-19 was reported in Indonesia on March 2, 2020, totaling two cases. March 31, 2020 data shows that there are 1,528 confirmed cases and 136 deaths. The mortality rate for COVID-19 in Indonesia is 8.9%, this figure is the highest in Southeast Asia. As of March 30, 2020, there were 693,224 cases and 33,106 deaths worldwide. Europe and North America have been at the epicenter of the COVID-19 pandemic, with cases and deaths already surpassing China. The United States is in the first place with the most COVID-19 cases with the addition of 19,332 new cases on March 30, 2020 followed by Spain with 6,549 new cases. Italy has the highest mortality rate in the world, at 11.3%.⁷

The World Health Organization (WHO) established the status of the global Covid-19 pandemic after this dangerous virus spread to most parts of the world. The number of infected and dying continues to increase, while the bright spot for an effective treatment has not been found. Massive mass gatherings have been halted to prevent the process of transmission such as schools, colleges, entertainment venues, conferences, including religious activities such as Friday prayers. Iran and Malaysia have suspended

⁵ Binar Dwiyanto Pamungkas dkk, "Penggunaan Dana Desa Pada Masa Pandemi Covid-19 Di Kabupaten Sumbawa", *Indonesian Journal Of Social Sciences and Humanities* 1 No. 2 Tahun (2020): p.98.

⁶ Rahmat Ramadhani dan Ramlan, "Perjanjian Build Operate And Transfer (BOT) Lapangan Merdeka Medan Dalam Pandangan Hukum Administrasi Negara dan Hukum Bisnis", *DE LEGA LATA: Jurnal Ilmu Hukum* 4 No. 2 (2019): p.257.

⁷ Adityo Susilo dkk, "Corona Virus Diseases (Covid-19) Tinjauan Literatur Terkini", *Jurnal Penyakit Dalam Indonesia* 7 No. 1 (2020): p.46.

prayers at mosques. Previously, Saudi Arabia had stopped Umrah at the Grand Mosque. Schools in DKI Jakarta, West Java, and Central Java have been closed. Everything is aimed at preventing transmission. Experts in the health sector are the main reference for determining the progress of the disease. However, other parties did not miss discussing it according to the perspective of their expertise. Including among the scholars. When the outbreak had just spread in China, it was busy in public discussion regarding the opinion of a preacher who said that Covid-19 was God's army sent to China for oppressing Uighur Muslims. Controversy broke out, especially on social media. It became a big question when the virus spread to the Islamic community and eventually caused the cessation of Umrah activities, Friday prayers, and other Muslim worship activities involving large numbers of masses. Quoted from the Minister of Health Regulation No.9 of 2020 concerning Guidelines for Large-Scale Social Restrictions in the Context of Accelerating the Handling of Corona Virus Diseases 2019 (COVID-19) that Large-Scale Social Restrictions are restrictions on certain activities of residents in an area suspected of being infected with COVID-19 in such a way as to prevent possible spread of the virus.

1. Government Handling of Covid-19 in Indonesia

The task of the state / government in realizing the welfare of its people cannot be separated from the development of state and government after World War II, namely the existence of a new rule of law concept known as the concept of a welfare state. This concept places the government to play an active role in the socio-economic life of its people in realizing general welfare (*bestuurszorg*), in addition to of course still playing a role in maintaining security and order. Therefore, the role of the government is getting wider and wider. Ridwan HR quoted the opinion of E. Utrecht, who stated that the assignment of "*bestuurszorg*" brought special consequences to the state administration. In order to be able to carry out the task of administering the people's welfare, conducting teaching for all citizens, and so on properly, the state administration needs independence to be able to act on its own initiative, especially in resolving critical problems that arise suddenly and whose implementing regulations have not been implemented. there is, that is, it has not been created by state bodies entrusted with legislative functions.⁸

According to S.A. de Smith, giving the authority to the state administration to act on its own initiative is known as *freies ermesen* or discretionary power, a term which contains broad obligations and powers. Obligations are actions that must be done, while broad power implies freedom of choice; doing or not taking action. In practice, duty and power are closely related. Nata Saputra defines *freies ermesen* as a freedom given to administrative tools, namely freedom which in principle allows state administration tools to prioritize the effectiveness of an objective rather than sticking to legal provisions. *Freies Ermessen* or discretion is owned by every office holder or government official to take strategic policies in the form of decisions or actions in overcoming urgent concrete problems that require immediate handling. The policies of government officials that are implemented in the form of discretion are protected by a legal umbrella, so that every government official who takes action in the name of his position and is used for the public interest will get legal protection. At the beginning of March 2020 the Indonesian Government was faced with the fact that the Covid-19 pandemic had caused victims to the Indonesian people, from time to time the number of victims exposed to Covid-19 was increasing, increasingly endangering and threatening public health. This has had an impact not only on public health, but also on other sectors, including the economic sector, thus encouraging the government to take quick, precise and accurate action in handling the Covid-19 pandemic. Government steps in handling the Covid-19 pandemic were carried out by combining the use of statutory authority, policy regulations, actions of government agencies and officials, as well as bureaucratic support as a policy implementing organ.⁹

In handling the Covid-19 pandemic, the President took a policy by enacting Government Regulation in Lieu of Law (Perppu) Number 1 of 2020 concerning State Financial Policy and Financial System Stability for Handling Pandemic Corona Virus Disease (Covid-19) and / or in the Context of Facing Threats Endangering the National Economy and / or Financial System Stability as of March 31, 2020. Perppu No.1 / 2020 is designated as a juridical instrument in handling covid-19 because it has been proven that the Covid-19 pandemic has had other effects on slowing national economic growth,

⁸ Henny Juliani, "Analisis Yuridis Kebijakan Keuangan Negara Dalam Penanganan Pandemi Covid-19 Melalui Peraturan Pemerintah Pengganti Undang-Undang No. 1 Tahun 2020", *Administrative Law & Governance Journal* 3 Issue. 2 (2020): p.330.

⁹ Henny Juliani, *Ibid.*, p.331.

decreasing state revenue, and increasing state spending. and financing. For this reason, government efforts are needed to save health and the national economy, with a focus on spending on health, social safety nets, and economic recovery, including for the business world and the affected communities.¹⁰

The government, through the Ministry of Finance, has played a role in disbursing funds for handling Covid-19 in Indonesia. Quoted from the official website of the Ministry of Finance, the following is a breakdown of the funds spent for handling Covid-19. Rp.87.55 trillion for health care expenditures:¹¹

- 1) Medical devices (PPE, test kits, reagents, ventilators, hand sanitizers, and others);
- 2) Health facilities and infrastructure, including upgrading 132 referral hospitals for the treatment of Covid-19 patients, including the Athlete House;
- 3) HR support.
- 4) Incentives for central and regional media personnel (a total of Rp. 5.6 trillion, consisting of incentives for medical personnel in the central region of Rp. 1.9 trillion and incentives for medical personnel in the regions of Rp. 3.7 trillion);
- 5) Compensation for death for health workers;
- 6) Contribution subsidies for tariff adjustments for non-wage earners and non-workers according to Presidential Decree 75 of 2019.

Incentives for health workers in the regions of Rp 3.7 trillion are derived from the Non-Physical Special Allocation Fund for Health Expenditures. The government also provides a budget allocation for centralized Covid-19 patient care costs through the Ministry of Health. All maintenance costs are borne by the government according to standard handling costs. Standard treatment costs include a complete package, starting from doctor's fees to the cost of repatriating the body if the patient dies. Funding for Covid-19 patients is taken from the 2020 State Revenue and Expenditure Budget and the Regional Revenue and Expenditure Budget.¹²

Providing tax facilities for goods and services needed in handling the Covid-19 pandemic:¹³

- 1) Value Added Tax is borne by the government for government agencies / agencies, referral hospitals, or other parties appointed to assist in handling COVID-19 for the import, acquisition and / or utilization of goods and services for handling COVID-19, effective April to. December 2020.
- 2) Income Tax Exemption Article 22 Import and / or Income Tax Article 22 on the import and / or purchase of goods for handling COVID-19 by government agencies / agencies, referral hospitals, or other parties appointed to assist in handling COVID-19 , valid April sd December 2020.
- 3) Exemption of Article 22 Income Tax on the sale of goods for handling COVID-19 to government agencies / agencies, referral hospitals, or other parties appointed to assist in handling COVID-19, valid April s.d. December 2020.
- 4) Exemption of Article 21 Income Tax for individual resident Taxpayers who receive compensation from government agencies / agencies, referral hospitals, or other parties appointed for handling COVID-19 services.
- 5) Exemption of Article 23 Income Tax for domestic corporate taxpayers and business entities that receive compensation from government agencies / agencies, referral hospitals, or other parties appointed for technical services, management, consultants, or other services needed in handling COVID -19, valid April sd December 2020.

Relaxation of provisions for imports of medical devices for the purposes of handling COVID-19 in the form of exemption from distribution permit obligations or Special Access Scheme (SAS). Rp. 87.55 trillion for spending on health management:¹⁴

- 1) Additional net income reduction for Domestic Taxpayers who produce medical devices or Household Health Supplies for COVID-19, will be given an additional 30% reduction in net income from the direct costs of producing medical devices and household health supplies. Medical devices in the form of surgical masks, N95 respirators, protective clothing, surgical and examination gloves, ventilators and test kits as well as household health supplies in the form of antiseptic hand sanitizers and disinfectants.

¹⁰ Henny Juliani, *Ibid.*, p.332.

¹¹ Kemenkeu.go.id."Kebijakan Kementerian Keuangan", available online <https://kemenkeu.go.id/covid19>.

¹² Kemenkeu.go.id, *Ibid.*,

¹³ Kemenkeu.go.id, *Ibid.*,

¹⁴ Kemenkeu.go.id, *Ibid.*,

- 2) Individual Taxpayers make donations for COVID-19, then the donations can be a deduction from gross income in the amount actually issued. These contributions need to be supported by proof of acceptance and acceptance by the donation collection organizer that has a Taxpayer Identification Number.
- 3) The 0% rate on Income Tax Article 21 is final for additional income from the government in the form of honoraria or compensation received by Personal Taxpayers for health workers assigned to handle COVID-19.
- 4) Income in the form of compensation and replacement for the use of assets. Income taxpayers from the government are subject to 0% Final Income Tax for compensation or replacement of the rental of assets in the form of land and / or buildings according to Government Regulation Number 34/2017 and rent and other income in relation to assets other than land / buildings.

In addition to the description above, funds for Covid-19 management are also assigned to the respective local governments in Indonesia. The issuance of a central government policy to ask the region to become a Covid-19 alert area, in addition to providing counseling to citizens about the dangers of Covid-19, and preparing social bailout funds for the community. However, there is confusion in the funds that must be issued for social assistance, namely the Village Minister Circular Letter Number 8 of 2020 concerning COVID-19 Response Villages and the Confirmation of the PKTD, which is related to funds worth 8.1 billion which are used for village labor-intensive and not for social funds, meanwhile In the Instruction of the Minister of Home Affairs of the Republic of Indonesia Number 3 of 2020 instructs the regent to the village head to shift the village labor-intensive funds used for covid-19 social assistance and social problems. Because the Circular Number 8 of 2020 from the Village Minister and the Minister of Home Affairs Instructions Number 3 of 2020 from the minister of the interior are different. A few weeks later, the Village Minister Circular Letter Number 11 of 2020 appeared which contained the strengthening of Circular No. 8 of 2020 concerning labor intensive and village funds that could be used for direct cash assistance, but what made people confused was the criteria for direct cash assistance, which in point 1 is the criteria for being poor but not because of the impact of Covid-19. Described in point 1, namely people who live in houses with dirt and bamboo walls, no electricity because it is a problem, and at point 7 there are those who are not allowed to receive direct cash assistance from village funds, namely those who receive assistance from the district government, provincial and central, etc., sentences and others should not be used because they have ambiguous and unclear meanings.¹⁵

2. Hospital Responsibilities for Covid-19 handling funds

Based on Law No. 44 of 2009 concerning Hospitals, Hospitals are health service institutions that carry out complete individual health services that provide inpatient, outpatient and emergency services. Hospitals are organized on the basis of Pancasila and are based on human values, ethics and professionalism, benefits, justice, equal rights and anti-discrimination, equity, protection and safety of patients, as well as having social functions. Article 3 of the Hospital Law states several objectives of the Hospital, among others:

- 1) facilitate public access to health services;
- 2) provide protection for the safety of patients, the community, the hospital environment and human resources in the hospital;
- 3) improve quality and maintain hospital service standards; and
- 4) provide legal certainty to patients, communities, hospital human resources, and hospitals.

Based on the Hospital Law, precisely in Articles 4 and 5, the duties and functions of the hospital are stated as follows; Hospitals have the task of providing complete individual health services. To carry out the tasks referred to in Article 4, the Hospital has the following functions:

- 1) providing medical treatment and health recovery services in accordance with hospital service standards;
- 2) maintenance and improvement of individual health through complete second and third level health services according to medical needs;

¹⁵ Anisa Mufida, "Polemik Pemberian Bantuan Sosial Di Tengah Pandemic Covid-19", *Adalah: Buletin Hukum Dan Keadilan* 4 No. 1 (2020): p.162.

- 3) providing education and training for human resources in order to increase the capacity in providing health services; and
- 4) conducting research and development as well as screening technology in the health sector in order to improve health services by taking into account the ethics of science in the field of health;

Hospital management is not only in providing health services, but also in the business of trust or value business. There are elements of service and mindset or value. This comprehensive service is needed by the community which must be supported by all elements in the hospital. All must be synergistic in providing the best service to the community. All must be professional to achieve common goals. There are almost no hospital products that do not involve all the elements, therefore it is necessary to understand the position of each employee, which is the basis of hospital management. Hospital financing can come from hospital revenues, government budgets, government subsidies, local government budgets, regional government subsidies or other sources that are not binding in accordance with the provisions of laws and regulations. Further provisions regarding government and local government subsidies or assistance are regulated by government regulations.¹⁶

The President of the Republic of Indonesia issued Presidential Instruction Number 4 of 2020 concerning Activity Refocusing, Budget Reallocation, and Procurement of Goods and Services in the Context of Accelerating the Handling of Corona Virus Disease 2019 (Covid-19) on March 20, 2020. Matters regulated in Presidential Instruction Number 4 2020, among others:

- 1) Prioritizing the use of existing budget allocations for activities that accelerate the handling of covid-19 (refocusing activities and budget reallocation) by referring to the protocol for handling covid-19 at Ministries / Institutions / Regional Governments and operational plans for accelerating the handling of covid-19 which determined by the Covid-19 Handling Acceleration Task Force.
- 2) Accelerate activity refocusing and budget reallocation through the budget revision mechanism and immediately submit budget revision proposals to the Minister of Finance according to his / her authority.
- 3) Accelerate the procurement of goods and services to support the acceleration of handling covid-19 by making it easier and expanding access in accordance with the law.

Based on the descriptions above, it can be seen that the responsibility of the Hospital for Covid-19 handling funds is to use the funds provided as well as possible to provide equipment related to the prevention or treatment of Covid-19. It is interesting to note that the issuance of a Government Regulation in lieu of Law (Perppu) Government Regulation in lieu of Law Number 1 of 2020 concerning State Financial Policy and Financial System Stability for the Management of the Corona Virus Disease 2019 (Covid-19) Academy as promulgated by Law -Law Number 2 of 2020 seems to have shifted the meaning of hospital responsibility in the use of funds for handling Covid-19.

Article 27 of Perppu 1 of 2020 explicitly states that:

- (1) Costs that have been incurred by the Government and / or KSSK member institutions in the framework of implementing state revenue policies include policies in the field of taxation, state expenditure policies including policies in the regional finance sector, financing policies, financial system stability policies, and national economic recovery programs. is part of the economic cost to save the economy from the crisis and not a loss to the state.
- (2) Members of the KSSK, Secretary of the KSSK, members of the KSSK secretariat, and officials or employees of the Ministry of Finance, Bank Indonesia, the Financial Services Authority, and the Deposit Insurance Corporation, and other officials related to the implementation of this Government Regulation in Lieu of a Law, cannot prosecuted both civil and criminal if in carrying out the task based on good faith and in accordance with the provisions of laws and regulations.
- (3) All actions including decisions made based on this Government Regulation in Lieu of Law are not the object of a lawsuit that can be submitted to the state administrative court.

Based on the provisions of this article, it seems as if to relieve the hospital's responsibility in using the Covid-19 handling funds both from a legal perspective, both from the aspects of criminal law, civil and even within the scope of State Administrative Law. Moreover, the article in Article 27 paragraph (3) of the Perppu as mentioned above, which seems to emphasize that whatever policies implemented

¹⁶ Sri Siswati, *Etika dan Hukum Kesehatan*. Jakarta: PT Raja Grafindo Persada, (2019), p.93.

by the hospital are not part of the object that can be sued by anyone in the realm of the State Administrative Court. Or in other words, the hospital seems to be freed from any responsibility (Civil, Criminal or State Administration) in using state finances for handling covid-19 that hit Indonesia.

C. Conclusion

The government is taking action quickly, precisely and accurately in handling the Covid-19 pandemic. The government's steps in handling the Covid-19 pandemic were carried out by combining the use of statutory authority, policy regulations, actions of government agencies and officials, and bureaucratic support as a policy implementing organ. In handling the Covid-19 pandemic, the President took a policy by establishing Government Regulation in Lieu of Law (Perppu) Number 1 of 2020 concerning State Financial Policy and Financial System Stability for Handling the Corona Virus Disease (Covid-19) Pandemic and / or in the Context of Facing Threats that Endanger the Economy National and / or Financial System Stability as of March 31, 2020. Perppu No.1 / 2020 is designated as a juridical instrument in handling covid-19 because it has been proven that the Covid-19 pandemic has had other effects on slowing national economic growth, decreasing state revenues, and increasing state spending and financing. For this reason, government efforts are needed to save health and the national economy, with a focus on spending on health, social safety nets, and economic recovery, including for the business world and the affected communities.

The responsibility of the hospital is to use the funds for handling Covid-19 to provide medical equipment related to prevention or treatment of Covid-19 such as PPE, test kits, reagents, ventilators, hand sanitizers and others. Referring to the provisions of Article 27 of the Perppu No. 1 of 2020, as if the Hospital has got a strong fortress in the use of state funds by the hospital for handling covid-19. This article substantially frees hospitals from using funds for handling Covid-19 both from a legal perspective, both from the aspects of criminal law, civil law and even within the scope of State Administrative Law. Moreover, the article in Article 27 paragraph (3) of the Perpu mentioned above, which seems to emphasize that whatever policies carried out by the hospital are not part of the object that can be sued by anyone in the realm of the State Administrative Court. Or in other words, the hospital seems to be freed from any responsibility (Civil, Criminal or State Administration) in using state finances for handling covid-19 that hit Indonesia.

References

- Juliani, Henny. (2020). "Analisis Yuridis Kebijakan Keuangan Negara Dalam Penanganan Pandemi Covid-19 Melalui Peraturan Pemerintah Pengganti Undang-Undang No. 1 Tahun 2020", *Administrative Law & Governance Journal*, 3, Issue. 2.
- Kemenkeu.go.id."Kebijakan Kementerian Keuangan", Available online <https://kemenkeu.go.id/covid19>
- Mufida, Anisa. (2020). "Polemik Pemberian Bantuan Sosial Di Tengah Pandemic Covid-19", *Adalah: Buletin Hukum Dan Keadilan*, 4, No. 1.
- Pamungkas, Binar Dwiyanto., dkk. (2020). "Penggunaan Dana Desa Pada Masa Pandemi Covid-19 Di Kabupaten Sumbawa", *Indonesian Journal Of Social Sciences and Humanities* 1, No. 2.
- Ramadhani, Rahmat dan Ramlan. (2019). "Perjanjian Build Operate And Transfer (BOT) Lapangan Merdeka Medan Dalam Pandangan Hukum Administrasi Negara dan Hukum Bisnis", *DE LEGA LATA: Jurnal Ilmu Hukum* 4, No. 2.
- Republik Indonesia, Undang-Undang Nomor 29 Tahun 2004 Tentang Praktik Kedokteran
- , Undang-Undang Nomor 44 Tahun 2009 Tentang Rumah Sakit
- , Undang-Undang Nomor 2 Tahun 2020 tentang Penetapan Peraturan Pemerintah Pengganti Undang-Undang Nomor 1 Tahun 2020 tentang Kebijakan Keuangan Negara dan Stabilitas Sistem Keuangan untuk Penanganan Pandemi Corona Virus Disease(Covid-19) dan/atau Dalam Rangka Menghadapi Ancaman yang Membahayakan Perekonomian Nasional dan/atau Stabilitas Sistem Keuangan menjadi Undang-Undang.
- , Peraturan Pemerintah Pengganti Undang-Undang Nomor 1 Tahun 2020 tentang Kebijakan Keuangan Negara dan Stabilitas Sistem Keuangan untuk Penanganan Pandemi Corona Virus Disease(Covid-19) dan/atau Dalam Rangka Menghadapi Ancaman yang Membahayakan Perekonomian Nasional dan/atau Stabilitas Sistem Keuangan.

- , Instruksi Presiden Nomor 4 Tahun 2020 tentang Refocusing Kegiatan, Realokasi Anggaran, Serta Pengadaan Barang dan Jasa dalam Rangka Percepatan Penanganan Corona Virus Disease 2019 (Covid-19).
- , Peraturan Menteri Kesehatan Nomor 9 Tahun 2020 Tentang Pedoman Pembatasan Sosial Berskala Besar dalam Rangka Percepatan Penanganan Corona Virus Diseases 2019 (COVID-19).
- Siswati, Sri. (2019). *Etika dan Hukum Kesehatan*. Jakarta: PT Raja Grafindo Persada.
- Supriatna, Eman. (2020). "Wabah Corona Virus Disease Covid-19 Dalam Pandangan Islam", *Sosial dan Budaya Syar-I* 7, No. 6.
- Susilo, Adityo., dkk. (2020). "Corona Virus Diseases (Covid-19) Tinjauan Literatur Terkini", *Jurnal Penyakit Dalam Indonesia* 7, No. 1
- Ta'adi. (2013). *Hukum Kesehatan*, Jakarta: EGC.
- Yuliana. (2020). "Corona Virus Diseases (Covid-19) Sebuah Tinjauan Literatur", *Jurnal Wellness And Healthy Magazine* 2, No 1.