

## **Analysis of Performance Measurement of Tobacco Excise Revenue Using Value for Money Method**

### **(Case Study of Customs and Excise Supervision and Service Office Type Madya Excise Kediri)**

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#### **ABSTRACT**

In 2020-2023 many sectors, especially the economy, were affected during and after the COVID-19 pandemic in Indonesia. The Ministry of Finance continued to increase excise tax rates on tobacco products from 2020 to 2024. This policy is expected to increase state revenue and reduce underage cigarette consumption. If the excise tax on tobacco products increases, the selling price will increase. This will lead to the spread of illegal cigarettes, which will interfere with state revenue. In this study, the value for money method is used to evaluate the performance of tobacco excise revenue using economic, effective, and efficient indicators. This research uses a quantitative description with a period of years. 2020 - 2023. The results of this study analyzed in terms of economics from 2020 to 2023 fluctuated with an average value of 96,97%. The results of the analysis in terms of efficiency from 2020 to 2023 experienced consistency with an average value of 100,00%. The results of the analysis in terms of effectiveness from 2020 to 2023 show that during this period, the performance value remained stable in a very close range with an average value of 100,10%.

**Keywords:** tobacco excise, performance, value for money

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## **INTRODUCTION**

One of the main reasons why excise is often a hot topic of discussion among the public is its role in supporting development by contributing revenue to the state. This revenue is reflected in the growth of Anggaran Pendapatan dan Belanja Negara (APBN), which continues to increase from year to year. The strategy to achieve excise revenue targets involves various measures, such as considering industry conditions and the wishes of entrepreneurs within each company, improving compliance, strengthening sustainability and transparency, and improving monitoring and reporting systems.

Indonesia in 2020 is experiencing a Covid-19 Pandemic which has affected various sectors, especially the economic sector. The decline in people's purchasing power occurred due to many layoffs, decreased economic activity, and other factors. The government has tried to overcome this situation by providing tax incentives to taxpayers, which are regulated in the Minister of Finance Regulation of the Republic of Indonesia. With the government taking the impact of the pandemic seriously, it can be seen from the four issuances of the Minister of Finance Regulation in 2020 and Minister of Finance Regulation Number 9/PMK.03/2021 concerning tax incentives for taxpayers affected by the 2019 corona virus disease pandemic. (Harjo, 2021)

In the aftermath of the COVID-19 pandemic in Indonesia, the economy faces a number of challenges that need to be addressed to ensure a sustainable recovery. One of the key challenges is the recovery of the tourism industry, which was hit hard during the pandemic. With travel restrictions and reduced tourist arrivals, the industry needs to be revitalized through innovative marketing strategies and tourism infrastructure development. In addition, challenges related to global economic instability, commodity price fluctuations, and changes in trade policies must also be addressed to maintain national economic stability. Rising economic inequality and unemployment are also major concerns, requiring comprehensive policies to support skills development and workforce training. (Putu, 2022).

The government plays an important role in providing financial support, implementing structural reforms, and creating a conducive business environment to encourage investment and long-term economic growth. One of the state revenues from the tax sector is excise tax. Excise is a state levy used on some specific goods that have characteristics and characteristics decided in the law. (Direktorat Jenderal Bea dan Cukai, 2015). At the excise revenue level, strategic measures such as improved supervisory efficiency, strict enforcement of excise policies, and the application of balanced excise tariffs can be important instruments in generating sustainable fiscal revenue. Optimizing the potential of excise revenue targets, the government can finance development programs, including infrastructure and public services, thus creating further positive impacts for the economy and society as a whole.

Based on Minister of Finance Regulation Number 198/PMK.010/2020, Minister of Finance Regulation Number 192/PMK.010/2021 and Minister of Finance Regulation Number 191/PMK.010/2022. The Ministry of Finance in 2020 to 2024 tobacco excise tariffs have increased. The increase in excise rates on tobacco products averaged 10% in 2023 and 2024 and for the type of hand-rolled clove cigarettes a maximum of 5%. These efforts are made to reduce underage cigarette consumption, in the welfare sector to help improve the quality of raw materials, such as training activities in improving tobacco quality, harvest and post-harvest handling, development or technical innovation, to support both in facilities and infrastructure for tobacco farmers, the health sector is allocated as the construction of health facilities and services in supporting the national health insurance program and the field of law enforcement is intended as a means or

place for industrial development, both in development, management, and the development of certain tobacco-producing industrial areas. (Menteri Keuangan RI, 2020).

According Triono, (2017) As excise tariffs continue to increase, this may encourage companies to control their production. The higher the tariff, the more it costs companies to produce tobacco products. Not all companies are able to bear the high production costs due to the increase in excise tariffs. As a result, every year there can be changes in the number of companies producing tobacco products. Some companies may even have to stop their operations because they cannot afford the tariff increase. This may control public consumption of tobacco products, although the impact on economic surplus may be negative. However, this policy can increase state revenue and safeguard public health. However, the government needs to be cautious as there is a risk of increased illegal production of tobacco products as companies cannot afford the high excise tariffs.

Performance evaluation at Direktorat Jenderal Bea dan Cukai is done by paying attention to Indikator Kinerja Utama (IKU), performance report of the Directorate General of Customs and Excise reflects the extent to which the strategic objectives have been achieved in accordance with the agreement in the performance contract between the Director General of Customs and the Minister of Finance. The revenue performance report at the Directorate General of Customs and Excise is prepared based on the percentage achievement of the realization of customs and excise revenue against the predetermined target. According Mahmudi, (2015), there are three public sector measurements, namely, value for money, outcomes, benefits and impact and also balanced scorecard. In this study researchers used value for money measurements. Value for money measurement is an appreciation of the value of money, that every rupiah must be valued properly and used as well as possible. Value for money measurement consists of three main elements, namely economy, efficiency and effectiveness.

Kediri is one of the largest regions in Indonesia that is famous for tobacco products. The largest contributor to excise revenue in Kediri City comes from the cigarette industry. This fact is supported by research from Kantor Pengawasan dan Pelayanan Bea dan Cukai Tipe Madya Cukai Kediri, which states that 96% of state excise revenue in the Kediri City area, in particular, comes from cigarettes. The challenge of increasing the tobacco excise tariff and the rampant circulation of illegal cigarettes affects the tobacco excise revenue. Researchers used the research object of Kantor Pengawasan dan Pelayanan Bea dan Cukai Tipe Madya Cukai Kediri and the research year 2020-2023. In this period, there is an increase in the tobacco excise tariff and the circulation of illegal cigarettes is still massive, causing state revenue to be disrupted. Measuring the performance of tobacco excise revenue using the value for money approach method. The value for manoy method is an appreciation of the value of money, that every rupiah must be valued properly and used as well as possible with economic, efficiency and effectiveness measurements. Where previous researchers usually used the regression method.

## **METHOD**

The researcher decided to use a quantitative descriptive to conduct this research. According Sugiyono (2019), descriptive quantitative research method is a method that aims to create a picture or description of a situation objectively using numbers, starting from data collection, data interpretation and the appearance and results. Data collection using primary data in the form of tobacco excise revenue target reports, realization of tobacco excise revenue and state revenue reports in the customs and excise sector of the Kediri Customs and Excise Supervision and Service Office for the Covid-19 pandemic period in 2020-2021 and after the covid-19 pandemic in 2022-2023. In measuring the performance of tobacco excise revenue using the value for money method. According Mahmudi (2015), states that the value of money must be valued reasonably and used as well as possible. This means that the value of money means appreciation of the value of money, while the value of time means that the value of money can change with changes in time. Three main components make up the concept of value for money, namely economy, efficiency and effectiveness.

## **FINDING AND DISCUSSION**

The steps in calculating the performance of tobacco excise revenue with the value for money method determine the vision, mission and objectives to be achieved by Kantor Pengawasan dan Pelayanan Bea dan Cukai Tipe Madya Cukai Kediri. The next step is to determine the input, output and outcome. Input on the performance of tobacco excise revenue is seen from the tobacco excise excise tax band (CK-1) order made by the Excisable Goods Entrepreneur. The output on the performance of tobacco excise revenue is seen from the data on tobacco excise revenue. Outcome in the performance of tobacco excise revenue is state revenue. The following is the calculation of the performance of tobacco excise revenue using the value for money method:

The calculations used for the Economic assessment are as follows:

$$\text{Economic} = \frac{\text{Realization of Tobacco Excise}}{\text{Tobacco Excise Tax Target}} \times 100\%$$

The calculations used for the Efficient assessment are as follows :

$$\text{Effcient} = \frac{\text{Tobacco excise revenue}}{\text{Realization of Tobacco Excise}} \times 100\%$$

The calculations used for the Effectiveness assessment are as follows:

$$\text{Effectiveness} = \frac{\text{State Revenue from Customs and Excise Sector}}{\text{Tobacco excise revenue}} \times 100\%$$

**Calculating the Performance of Tobacco Excise Revenue with the Value For Money Method during the 2020-2021 Pandemic at Kantor Pengawasan dan Pelayanan Bea dan Cukai Tipe Madya Cukai Kediri**

**Table 1 : Tobacco Excise Revenue Performance during Covid 19 Pandemic in 2020**

Performance Indicators	Value For Money			Performance Score (%)	Description
	Input	Tobacco Excise Tax Target	Realization of Tobacco Excise		
January	Rp	290.895.160.400	Rp 249.152.023.200	85,65	
February	Rp	2.437.500.826.800	Rp 2.068.529.959.200	84,86	
March	Rp	1.742.863.245.500	Rp 1.354.550.242.680	77,72	
April	Rp	2.119.020.780.500	Rp 2.872.916.128.800	135,58	
May	<b>Rp</b>	<b>2.833.720.097.000</b>	<b>Rp 3.061.426.875.200</b>	<b>108,04</b>	
June	Rp	1.933.449.729.900	Rp 853.670.553.600	44,15	
July	Rp	970.486.440.300	Rp 1.890.405.082.200	194,79	
August	Rp	1.236.304.431.700	Rp 487.521.816.000	39,43	
September	Rp	3.576.004.299.400	Rp 4.135.367.354.400	115,64	
October	Rp	2.582.948.407.000	Rp 3.226.418.160.000	124,91	
November	Rp	1.920.911.145.400	Rp 2.770.527.577.560	144,23	
December	Rp	3.433.064.436.100	Rp 3.964.897.475.500	115,49	
				<b>Average</b>	<b>105,87</b>
					<b>Economic al</b>
Output	Realization of Tobacco Excise		Tobacco Excise Revenue		
January	Rp	249.152.023.200	Rp 249.152.023.200	100,00	
February	Rp	2.068.529.959.200	Rp 2.068.529.959.200	100,00	
March	Rp	1.354.550.242.680	Rp 1.354.550.242.680	100,00	
April	Rp	2.872.916.128.800	Rp 2.872.916.128.800	100,00	
May	Rp	3.061.426.875.200	Rp 3.061.426.875.200	100,00	
June	Rp	853.670.553.600	Rp 853.670.553.600	100,00	
July	Rp	1.890.405.082.200	Rp 1.890.405.082.200	100,00	
August	Rp	487.521.816.000	Rp 487.521.816.000	100,00	
September	Rp	4.135.367.354.400	Rp 4.135.367.354.400	100,00	
October	Rp	3.226.418.160.000	Rp 3.226.418.160.000	100,00	
November	Rp	2.770.527.577.560	Rp 2.770.527.577.560	100,00	
December	Rp	3.964.897.475.500	Rp 3.964.897.475.500	100,00	

Outcome	Tobacco Excise Revenue		State Revenue from Customs and Excise Sector		Average	100,00	Efficient
	Final Value	Total	Final Value	Total	Average	100,09	Effective
January	Rp 249.152.023.200		Rp 250.050.989.200		100,36		
February	Rp 2.068.529.959.200		Rp 2.069.762.858.200		100,06		
March	Rp 1.354.550.242.680		Rp 1.357.005.031.680		100,18		
April	Rp 2.872.916.128.800		Rp 2.874.503.408.436		100,06		
May	Rp 3.061.426.875.200		Rp 3.062.241.765.200		100,03		
June	Rp 853.670.553.600		Rp 854.241.667.600		100,07		
July	Rp 1.890.405.082.200		Rp 1.890.805.913.200		100,02		
August	Rp 487.521.816.000		Rp 488.726.630.000		100,25		
September	Rp 4.135.367.354.400		Rp 4.135.846.189.513		100,01		
October	Rp 3.226.418.160.000		Rp 3.227.244.393.550		100,03		
November	Rp 2.770.527.577.560		Rp 2.770.873.126.560		100,01		
December	Rp 3.964.897.475.500		Rp 3.965.945.545.500		100,03		
FINAL VALUE		Total	101,99		Very Successful		

Source: Data processed by researchers, 2024

It can be seen in table 1 Tobacco Excise Revenue Performance during the Covid 19 Pandemic in 2020 the final value is 101,99%. This value can be said to be very successful because the minimum value of performance that is considered very successful is  $\geq 100\%$ . Assessment from an economic point of view, the realization of tobacco excise revenue in 2020 averaged 105,87% with an economic description because the economic value  $> 100\%$ . Assessment in terms of efficiency, the average tobacco excise revenue in 2020 is 100,00% with an efficient description because the efficient value is equal to 100%. Assessment in terms of the effectiveness of state revenue in the customs and excise sector, the average in 2020 is 100,09% with an effective description because the effective value is  $\geq 100\%$ .

**Table 2 : Kinerja Penerimaan Cukai Hasil Tembakau Saat Pandemi Covid 19 Tahun 2021**

Performance Indicators	Value For Money			Description
	Input	Tobacco Excise Tax Target	Realization of Tobacco Excise	
January	Rp 1.477.715.961.943		Rp 1.361.286.228.000	92,12
February	Rp 2.866.546.753.243		Rp 2.572.598.904.000	89,75

<b>March</b>	Rp	2.274.904.836.149	Rp	2.546.585.692.800	111,94
<b>April</b>	Rp	2.591.558.256.566	Rp	2.405.624.727.000	92,83
<b>May</b>	Rp	2.869.324.414.826	Rp	3.635.017.904.600	126,69
<b>June</b>	Rp	2.124.911.110.689	Rp	3.186.370.102.200	149,95
<b>July</b>	Rp	1.322.166.913.318	Rp	1.918.800.006.000	145,13
<b>August</b>	Rp	2.338.791.052.549	Rp	1.736.084.703.600	74,23
<b>September</b>	Rp	2.419.343.238.445	Rp	3.345.524.518.500	138,28
<b>October</b>	Rp	2.416.565.576.862	Rp	2.211.172.835.200	91,50
<b>November</b>	Rp	2.519.339.055.418	Rp	2.972.540.144.700	117,99
<b>December</b>	Rp	2.555.448.655.992	Rp	4.964.529.141.480	194,27
				<b>Average</b>	<b>118,72</b>
<b>Economical</b>					
<b>Output</b>	<b>Realization of Tobacco Excise</b>		<b>Tobacco Excise Revenue</b>		
<b>January</b>	Rp	1.361.286.228.000	Rp	1.361.286.228.000	100,00
<b>February</b>	Rp	2.572.598.904.000	Rp	2.572.598.904.000	100,00
<b>March</b>	Rp	2.546.585.692.800	Rp	2.546.585.692.800	100,00
<b>April</b>	Rp	2.405.624.727.000	Rp	2.405.624.727.000	100,00
<b>May</b>	Rp	3.635.017.904.600	Rp	3.635.017.904.600	100,00
<b>June</b>	Rp	3.186.370.102.200	Rp	3.186.370.102.200	100,00
<b>July</b>	Rp	1.918.800.006.000	Rp	1.918.800.006.000	100,00
<b>August</b>	Rp	1.736.084.703.600	Rp	1.736.084.703.600	100,00
<b>September</b>	Rp	3.345.524.518.500	Rp	3.345.524.518.500	100,00
<b>October</b>	Rp	2.211.172.835.200	Rp	2.211.172.835.200	100,00
<b>November</b>	Rp	2.972.540.144.700	Rp	2.972.540.144.700	100,00
<b>December</b>	Rp	4.964.529.141.480	Rp	4.964.529.141.480	100,00
				<b>Average</b>	<b>100,00</b>
<b>Efficient</b>					
<b>Outcome</b>	<b>Tobacco Excise Revenue</b>		<b>State Revenue from Customs and Excise Sector</b>		
<b>January</b>	Rp	1.361.286.228.000	Rp	1.362.215.076.000	100,07
<b>February</b>	Rp	2.572.598.904.000	Rp	2.573.339.467.457	100,03
<b>March</b>	Rp	2.546.585.692.800	Rp	2.547.709.093.800	100,04
<b>April</b>	Rp	2.405.624.727.000	Rp	2.406.232.697.750	100,03
<b>May</b>	Rp	3.635.017.904.600	Rp	3.635.876.327.600	100,02
<b>June</b>	Rp	3.186.370.102.200	Rp	3.187.177.750.246	100,03
<b>July</b>	Rp	1.918.800.006.000	Rp	1.930.814.951.720	100,63
<b>August</b>	Rp	1.736.084.703.600	Rp	1.736.602.618.600	100,03
<b>September</b>	Rp	3.345.524.518.500	Rp	3.346.500.376.200	100,03

<b>October</b>	Rp	2.211.172.835.200	Rp	2.211.622.957.088	100,02
<b>November</b>	Rp	2.972.540.144.700	Rp	2.973.145.222.125	100,02
<b>December</b>	Rp	4.964.529.141.480	Rp	4.965.024.550.480	100,01
				<b>Average</b>	<b>100,08</b>
					<b>Effective</b>
		<b>FINAL VALUE</b>		<b>Total</b>	<b>106,27</b>
					<b>Very Successful</b>

Source: Data processed by researchers, 2024

It can be seen in table 2 that the performance of Tobacco Excise Revenue during the Covid 19 Pandemic in 2021 has increased by 4,28% with a final value of 106,27% with a very successful description. This value can be said to be very clean because the minimum value of performance considered very successful is  $\geq 100\%$ . Assessment in terms of economics, the realization of average tobacco excise revenue in 2021 is 118,72% with an economic statement because the economic value is  $> 100\%$ . Assessment in terms of efficiency, the average tobacco excise revenue in 2021 is 100,00% with an efficient description because the efficient value is equal to 100%. Assessment in terms of the effectiveness of state revenue in the customs and excise sector, the average in 2021 is 100,08% with an effective description because the effective value is  $\geq 100\%$ .

### **Calculating the Performance of Tobacco Excise Revenue Using the Value For Money Method After Pandemic Year 2022 - 2023 at Kantor Pengawasan dan Pelayanan Bea dan Cukai Tipe Madya Cukai Kediri**

**Table 3 : Tobacco Excise Revenue Performance after Covid 19 Pandemic in 2022**

Performance Indicators	Value For Money			Performance Score (%)	Description
	Input	Tobacco Excise Tax Target	Realization of Tobacco Excise		
<b>January</b>	Rp	2.892.865.190.614	Rp 3.109.898.529.760	107,50	
<b>February</b>	Rp	4.359.062.703.372	Rp 3.853.756.760.400	88,41	
<b>March</b>	Rp	1.796.810.677.400	Rp 1.948.974.476.400	108,47	
<b>April</b>	Rp	3.521.748.927.704	Rp 3.581.838.850.800	101,71	
<b>May</b>	Rp	2.774.275.685.906	Rp 2.945.386.022.400	106,17	
<b>June</b>	Rp	3.015.048.316.677	Rp 4.604.511.955.200	152,72	
<b>July</b>	Rp	758.254.105.863	Rp 65.044.807.000	8,58	
<b>August</b>	Rp	2.131.017.463.396	Rp 1.442.888.583.100	67,71	
<b>September</b>	Rp	2.971.924.860.420	Rp 3.308.413.258.400	111,32	
<b>October</b>	Rp	3.575.653.248.026	Rp 2.840.458.601.000	79,44	
<b>November</b>	Rp	2.874.897.083.840	Rp 2.932.056.279.000	101,99	
<b>December</b>	Rp	5.264.655.284.782	Rp 6.127.678.078.000	116,39	

						Average	95,87	Economical Enough
Output	Realization of Tobacco Excise		Tobacco Excise Revenue					
<b>January</b>	Rp	3.109.898.529.760	Rp	3.109.898.529.760	100,00			
<b>February</b>	Rp	3.853.756.760.400	Rp	3.853.756.760.400	100,00			
<b>March</b>	Rp	1.948.974.476.400	Rp	1.948.974.476.400	100,00			
<b>April</b>	Rp	3.581.838.850.800	Rp	3.581.838.850.800	100,00			
<b>May</b>	Rp	2.945.386.022.400	Rp	2.945.386.022.400	100,00			
<b>June</b>	Rp	4.604.511.955.200	Rp	4.604.511.955.200	100,00			
<b>July</b>	Rp	65.044.807.000	Rp	65.044.807.000	100,00			
<b>August</b>	Rp	1.442.888.583.100	Rp	1.442.888.583.100	100,00			
<b>September</b>	Rp	3.308.413.258.400	Rp	3.308.413.258.400	100,00			
<b>October</b>	Rp	2.840.458.601.000	Rp	2.840.458.601.000	100,00			
<b>November</b>	Rp	2.932.056.279.000	Rp	2.932.056.279.000	100,00			
<b>December</b>	Rp	6.127.678.078.000	Rp	6.127.678.078.000	100,00			
						Average	100,00	Efficient
Outcome	Tobacco Excise Revenue		State Revenue from Customs and Excise Sector					
<b>January</b>	Rp	3.109.898.529.760	Rp	3.110.658.420.760	100,02			
<b>February</b>	Rp	3.853.756.760.400	Rp	3.854.461.027.400	100,02			
<b>March</b>	Rp	1.948.974.476.400	Rp	1.952.951.180.083	100,20			
<b>April</b>	Rp	3.581.838.850.800	Rp	3.582.291.839.800	100,01			
<b>May</b>	Rp	2.945.386.022.400	Rp	2.946.394.809.056	100,03			
<b>June</b>	Rp	4.604.511.955.200	Rp	4.604.922.384.200	100,01			
<b>July</b>	Rp	65.044.807.000	Rp	65.774.874.475	101,12			
<b>August</b>	Rp	1.442.888.583.100	Rp	1.443.624.791.500	100,05			
<b>September</b>	Rp	3.308.413.258.400	Rp	3.309.334.136.400	100,03			
<b>October</b>	Rp	2.840.458.601.000	Rp	2.840.904.085.000	100,02			
<b>November</b>	Rp	2.932.056.279.000	Rp	2.932.553.173.000	100,02			
<b>December</b>	Rp	6.127.678.078.000	Rp	6.128.242.829.000	100,01			
						Average	100,13	Effective
<b>FINAL VALUE</b>			<b>Total</b>				<b>98,67</b>	<b>Successful</b>

Source: Data processed by researchers, 2024

It can be seen in table 3 that the performance of tobacco excise revenue after the Covid 19 pandemic in 2022 has decreased by 7,6% with a final value of 98,67% with a description of success. This value can be said to be successful because the minimum value

of performance that is considered successful is 85% to 99%. Assessment in terms of economics, the realization of tobacco excise revenue in 2022 averaged 95,87% with a fairly economical statement because the value is quite economical 85% to 100%. Assessment in terms of efficiency, the average tobacco excise revenue in 2022 is 100,00% with an efficient description because the efficient value is equal to 100%. Assessment in terms of the effectiveness of state revenue in the customs and excise sector, the average in 2022 is 100,13% with an effective description because the effective value is  $\geq 100\%$ .

**Table 4 : Tobacco Excise Revenue Performance after Covid 19 Pandemic in 2023**

Performance Indicators		Value For Money		Description	
Input	Tobacco Excise Tax Target	Realization of Tobacco Excise		Performance Score (%)	
<b>January</b>	Rp 2.892.865.190.614	Rp 3.584.647.821.000		123,91	
<b>February</b>	Rp 4.359.062.703.372	Rp 3.453.872.042.000		79,23	
<b>March</b>	Rp 1.796.810.677.400	Rp 1.584.735.248.000		88,20	
<b>April</b>	Rp 3.521.748.927.704	Rp 2.754.646.024.000		78,22	
<b>May</b>	Rp 2.774.275.685.906	Rp 3.488.597.513.000		125,75	
<b>June</b>	Rp 3.015.048.316.677	Rp 2.091.054.369.000		69,35	
<b>July</b>	Rp 758.254.105.863	Rp 67.671.028.000		8,92	
<b>August</b>	Rp 2.131.017.463.396	Rp 828.168.994.000		38,86	
<b>September</b>	Rp 2.971.924.860.420	Rp 1.965.198.105.000		66,13	
<b>October</b>	Rp 3.575.653.248.026	Rp 2.173.923.699.000		60,80	
<b>November</b>	Rp 2.874.897.083.840	Rp 1.975.601.073.000		68,72	
<b>December</b>	Rp 5.264.655.284.782	Rp -		-	
				Average	<b>67,34</b>
					<b>Less Economical</b>
Output	Realization of Tobacco Excise	Tobacco Excise Revenue			
<b>January</b>	Rp 3.584.647.821.000	Rp 3.584.647.821.000			100,00
<b>February</b>	Rp 3.453.872.042.000	Rp 3.453.872.042.000			100,00
<b>March</b>	Rp 1.584.735.248.000	Rp 1.584.735.248.000			100,00
<b>April</b>	Rp 2.754.646.024.000	Rp 2.754.646.024.000			100,00
<b>May</b>	Rp 3.488.597.513.000	Rp 3.488.597.513.000			100,00
<b>June</b>	Rp 2.091.054.369.000	Rp 2.091.054.369.000			100,00
<b>July</b>	Rp 67.671.028.000	Rp 67.671.028.000			100,00
<b>August</b>	Rp 828.168.994.000	Rp 828.168.994.000			100,00
<b>September</b>	Rp 1.965.198.105.000	Rp 1.965.198.105.000			100,00

<b>October</b>	Rp	2.173.923.699.000	Rp	2.173.923.699.000	100,00	
<b>November</b>	Rp	1.975.601.073.000	Rp	1.975.601.073.000	100,00	
<b>December</b>	Rp	-	Rp	-	-	
				Average	<b>100,00</b>	<b>Efficient</b>
<b>Outcome</b>	<b>Tobacco Excise Revenue</b>		<b>State Revenue from Customs and Excise Sector</b>			
<b>January</b>	Rp	3.584.647.821.000	Rp	3.584.860.782.000	100,01	
<b>February</b>	Rp	3.453.872.042.000	Rp	3.454.196.662.000	100,01	
<b>March</b>	Rp	1.584.735.248.000	Rp	1.585.108.506.000	100,02	
<b>April</b>	Rp	2.754.646.024.000	Rp	2.754.921.099.000	100,01	
<b>May</b>	Rp	3.488.597.513.000	Rp	3.488.919.446.000	100,01	
<b>June</b>	Rp	2.091.054.369.000	Rp	2.092.518.202.000	100,07	
<b>July</b>	Rp	67.671.028.000	Rp	68.114.598.000	100,66	
<b>August</b>	Rp	828.168.994.000	Rp	828.768.497.000	100,07	
<b>September</b>	Rp	1.965.198.105.000	Rp	1.965.876.611.000	100,03	
<b>October</b>	Rp	2.173.923.699.000	Rp	2.174.561.903.000	100,03	
<b>November</b>	Rp	1.975.601.073.000	Rp	1.978.783.590.000	100,16	
<b>December</b>	Rp	-	Rp	-	-	
				Average	<b>100,10</b>	<b>Effective</b>
<b>FINAL VALUE</b>			<b>Total</b>		<b>89,15</b>	<b>Successful</b>

Source: Data processed by researchers, 2024

It can be seen in table 4 that the performance of Tobacco Excise Revenue after the Covid 19 Pandemic in 2023 has decreased by 9,52% with a final value of 89,15% with a description of success. This value can be said to be successful because the minimum value of performance that is considered successful is 85% to 99%. Assessment in terms of economics, the realization of tobacco excise revenue in 2022 averaged 67,34% with a description of less economical because the value of less economical 65% to 84%. Assessment in terms of efficiency, the average tobacco excise revenue in 2023 is 100,00% with an efficient description because the efficient value is equal to 100%. Assessment in terms of the effectiveness of state revenue in the customs and excise sector, the average in 2023 is 100,10% with an effective description because the effective value is  $\geq 100\%$ .

The results of the analysis show that the amount of tobacco excise revenue to state revenue in four years has fluctuated, but is still in a successful indicator. In 2020 during the Covid 19 pandemic, the final value was 101,99%. In 2021 during the Covid 19 pandemic, the final value was 106,27%, in this year the Ministry of Finance increased the tobacco excise tax rate by an average of 12,5%. In 2022 after the Covid 19 pandemic, the final value is 98,67%, in this year the ministry of finance increases the excise tax on

tobacco products by 12% on average. In 2023 after the covid 19 pandemic, the final value is 98,67%, in this year the ministry of finance increases the tobacco excise tax rate by 10% on average.

During the period 2020 to 2021, the final score showed a significant increase, reaching a peak in 2021 with a growth of 106,27%, which can be categorized as "Very Successful." This occurs due to the policy of increasing excise tax rates for the state, namely that excise tax revenues will increase and the aim is to increase state revenues and impose burdens so that people reduce cigarette consumption.

In 2022 and 2023, there was a decrease in the final score, although it was still in the "Successful" category. The increase in the average excise tax rate on tobacco products has resulted in the retail price of cigarettes becoming expensive, the public will switch to consuming illegal cigarettes whose selling price is cheaper and the production of Sigaret Kretek Mesin (SKM) has decreased, resulting in decreased revenue, although the production of Sigaret Kretek Tangan (SKT) has increased significantly. This is due to the difference in tariffs between of Sigaret Kretek Mesin (SKM) and Sigaret Kretek Tangan (SKT).

## CONCLUSION

Based on the results of research using the value for money method, the performance of tobacco excise revenue at the Kediri Customs and Excise Supervision and Service Office from 2020 to 2023 always achieves indicators of success, it can be concluded as follows :

1. The results of the analysis from an economic point of view in 2020 to 2023 are fluctuating.
2. The results of the analysis in terms of efficiency from 2020 to 2023 experienced consistency in performance values for four years.
3. The results of the analysis in terms of effectiveness from 2020 to 2023 show that during this period, the performance value remains stable in a very close range.

These results show that during the pandemic and after the pandemic has passed, Kantor Pengawasan dan Pelayanan Bea dan Cukai Tipe Madya Cukai Kediri is still able to maintain a high level of success in achieving the set indicators.

This study has limitations, including the period used in the study of only 4 years, namely the period during the covid-19 pandemic in 2020-2021 and after the covid-19 pandemic in 2022-2023. Future research is recommended to use other performance measurement methods to broaden the perspective and results of a more comprehensive performance analysis.

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