

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 money 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 :

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

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	Rp 2.833.720.097.000	Rp 3.061.426.875.200			108,04	
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	
Average					105,87	Economic al
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	

		Average		100,00	Efficient
Outcome	Tobacco Excise Revenue		State Revenue from Customs and Excise Sector		
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
		Average		100,09	Effective
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			Performance Score (%)	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

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

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

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		
January	Rp	2.892.865.190.614	Rp	3.109.898.529.760	107,50	
February	Rp	4.359.062.703.372	Rp	3.853.756.760.400	88,41	
March	Rp	1.796.810.677.400	Rp	1.948.974.476.400	108,47	
April	Rp	3.521.748.927.704	Rp	3.581.838.850.800	101,71	
May	Rp	2.774.275.685.906	Rp	2.945.386.022.400	106,17	
June	Rp	3.015.048.316.677	Rp	4.604.511.955.200	152,72	
July	Rp	758.254.105.863	Rp	65.044.807.000	8,58	
August	Rp	2.131.017.463.396	Rp	1.442.888.583.100	67,71	
September	Rp	2.971.924.860.420	Rp	3.308.413.258.400	111,32	
October	Rp	3.575.653.248.026	Rp	2.840.458.601.000	79,44	
November	Rp	2.874.897.083.840	Rp	2.932.056.279.000	101,99	
December	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		
January	Rp	3.109.898.529.760	Rp	3.109.898.529.760	100,00
February	Rp	3.853.756.760.400	Rp	3.853.756.760.400	100,00
March	Rp	1.948.974.476.400	Rp	1.948.974.476.400	100,00
April	Rp	3.581.838.850.800	Rp	3.581.838.850.800	100,00
May	Rp	2.945.386.022.400	Rp	2.945.386.022.400	100,00
June	Rp	4.604.511.955.200	Rp	4.604.511.955.200	100,00
July	Rp	65.044.807.000	Rp	65.044.807.000	100,00
August	Rp	1.442.888.583.100	Rp	1.442.888.583.100	100,00
September	Rp	3.308.413.258.400	Rp	3.308.413.258.400	100,00
October	Rp	2.840.458.601.000	Rp	2.840.458.601.000	100,00
November	Rp	2.932.056.279.000	Rp	2.932.056.279.000	100,00
December	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		
January	Rp	3.109.898.529.760	Rp	3.110.658.420.760	100,02
February	Rp	3.853.756.760.400	Rp	3.854.461.027.400	100,02
March	Rp	1.948.974.476.400	Rp	1.952.951.180.083	100,20
April	Rp	3.581.838.850.800	Rp	3.582.291.839.800	100,01
May	Rp	2.945.386.022.400	Rp	2.946.394.809.056	100,03
June	Rp	4.604.511.955.200	Rp	4.604.922.384.200	100,01
July	Rp	65.044.807.000	Rp	65.774.874.475	101,12
August	Rp	1.442.888.583.100	Rp	1.443.624.791.500	100,05
September	Rp	3.308.413.258.400	Rp	3.309.334.136.400	100,03
October	Rp	2.840.458.601.000	Rp	2.840.904.085.000	100,02
November	Rp	2.932.056.279.000	Rp	2.932.553.173.000	100,02
December	Rp	6.127.678.078.000	Rp	6.128.242.829.000	100,01
			Average	100,13	Effective
FINAL VALUE			Total	98,67	Successful

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

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

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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