

Management of Fund Allocation for Tobacco Excise Products on the Welfare of Tobacco Farmers in Pamekasan District

(Study of Minister of Finance Regulation 206/PMK.07/2020)

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Abstract: Tobacco is one of the most important and economical kind of plant for Indonesia because it gives a quite big revenue for Indonesia. On the other hands tobacco has created job vacancies for so many people on production, processing, trading, and cigarettes industry also on its distribution. The roles of tobacco on Indonesia's economic growth can be seen from Revenue Sharing Fund of Tobacco Products Excise (DBHCHT). This revenue will used by Indonesia Government to gain tobacco farmers at the producer region. The regulation that arranges the use and arrangement of DBHCHT is written on PERMENKEU RI No. 206/PMK.07/2020 Pamekasan is one of some regions in East Java that produce big amount of tobacco. According to PERMENKEU RI No. 206/PMK.07/2020 that arranges programs to gain farmers welfare, there are also contain of some regulation the region responsibilities as implementation of the DBHCHT. As what have Pamekasan Government done annually, Pamekasan Government will also arrange regional regulation as the derivative of PERMENKEU RI No. 206/PMK.07/2020 on 2021. It also will affect by pandemic COVID-19 conditions that caused decrease of Pamekasan Tobacco Farmer's Welfare. The purpose of this research is to understand and analyze DBHCHT that has implemented at Pamekasan, to analyze the resistor factors of tobacco farmer's welfare, and to analyze what is the best way on the scope regulation arrangement that fits to increase Pamekasan Tobacco welfare. The method that being used on this research is sociolegal research and empirical juridic. The empirical juridic method usually used to see and analyze the real impact of a regulation implementation on a region and to its people.

Keywords : Allocation, DBHCHT, Tobacco Farmer, Welfare

I. Introduction

As a country with fertile soil, Indonesia can undoubtedly produce fertile and abundant plants such as producing oil palm, tobacco, coffee, rice, rubber, and so on. The results of these crops contribute and help the country's economic growth. One of the crops that contributes the most is tobacco(Rahmah 2017:100). Tobacco is an important crop for Indonesia from an economic point of view, because tobacco has provided a significant contribution to state revenues. On the other hand, tobacco can also create jobs, both in production, processing, trading, kretek cigarette industry or transportation(Audrine 2020:7).

The role of tobacco in the country's economic growth can be seen from state revenues, including excise taxes on tobacco products. The regulation on Excise itself has been regulated in the provisions of Law Number 39 of 2007 concerning Excise (hereinafter referred to as the Excise Law). Its provisions state that "excise is a state levy imposed on certain goods whose nature or characteristics are regulated in this law"(Nurcahyo n.d.:465). Tobacco Products (HT) is one of three types of goods subject to excise duty, including ethanol and beverages containing ethanol. From the revenue side, the contribution of excise cannot be underestimated. The

contribution of excise to tax revenues has reached about 10% over the last ten years (Ramjani et al. 2017:68). This does not consider VAT revenues on tobacco products and the imposition of cigarette taxes which came into effect in 2014 (Petit and Nagy 2016:3). Currently, the excise tariff policy on tobacco products refers to the four pillars of excise policy, namely finished goods and optimization of excise. -country income. and processing of tobacco products. And the survival of workers, and how policies can help reduce the circulation of illegal cigarettes. In East Java Province, several tobacco-producing areas make their main income from tobacco products, located on Madura Island, namely Pamekasan Regency (Table n.d.:5).

State revenue from excise on tobacco products is allocated to predetermined areas. State revenue from excise called the Tobacco Excise Revenue Sharing Fund (hereinafter referred to as DBH CHT) continues to increase from the previous year. The DBH CHT budget in 2021 will reach Rp. 3.47 trillion as detailed in the DBH CHT as stated in the Minister of Finance Regulation Number 206/PMK.07/2020 concerning the Use, Monitoring, and Evaluation of Tobacco Excise Revenue Sharing Funds, and has been stipulated in Presidential Regulation No. 113 of 2020 concerning Details of the State Revenue and Expenditure Budget (APBN) (Sunaryo 2019:112). The total DBH CHT budget in 2021 is higher than the previous year in 2020, which only reached Rp. 3.46 trillion. Details related to DBH CHT are described in the following table:

Table 1.1
 DBH CHT 2021 Details

No	Region	Amount
1	Aceh Province	12.979.708
2	North Sumatra Province	12.794.951
3	West Sumatra Province	3.079.849
4	Jambi Province	1.783.056
5	Riau Province	11.300
6	South Sumatra Province	822.957
7	Lampung Province	4.442.907
8	DKI Jakarta Province	723.798
9	West Java Province	401.659.159
10	Central Java Province	743.460.332
11	Yogyakarta Province	10.072.363
12	East Java Province	1.937.895.941
13	Riau Islands Province	163.956
14	West Kalimantan Province	113.005
15	South Kalimantan Province	6.296
16	Central Kalimantan Province	26
17	East Kalimantan Province	10.470
18	North Kalimantan Province	1.509
19	Gorontalo Province	697
20	Southeast Sulawesi Tenggara Province	7.572
21	Central Sulawesi Province	478.974
22	South Sulawesi Province	12.730.161
23	West Sulawesi Province	201.519
24	Provinsi Bali Province	7.255.187
25	West Nusa Tenggara Province	318.716.620
26	East Nusa Tenggara Province	5.402.834
27	Banten Province	802.853
	Total	3.475.618.000

(source: Lampiran V.4 Perpres 113 tahun 2020)

Of the 27 provinces receiving DBHCHT, the largest allocation was obtained by provinces in Java. The highest DBHCHT allocation received by East Java Province was Rp. 1.93 trillion or 53.2% of the total allocation of DBHCHT this year (Tendi Mahadi n.d.). The allocation for East Java Province also increased from last year's Rp 1.84 trillion. The second-largest financing for Central Java Province is Rp. 743 billion. This figure decreased compared to last year's Rp. 748.3 billion. The third position is occupied by West Java Province with an allocation of Rp. 401 billion, also less than the previous year which was Rp. 413 billion. In addition to allocations by province, this table also provides a more detailed list of allocations for each DBHCHT recipient Regency/City.

DBHCHT allocations are distributed in the APBN to regions based on a particular percentage value of state revenues, aiming to finance regional needs in the decentralization implementation plan. DBHCHT is handed over to regions with regional characteristics consisting of excise-producing and tobacco-producing provinces, excise-producing provinces, tobacco-producing provinces, excise and tobacco-producing districts/cities, excise-producing districts/cities, tobacco-producing districts/cities, and/or districts/cities (Yandri et al. 2020:105), non-producer as stipulated in the regulation of the Minister of Finance. The allocation of these funds is given to the regions in accordance with existing regulations, namely to "fund programs for improving the quality of raw materials, industrial development, social environment development, socialization in the field of excise duty, and eradication of illegal excisable goods".

In East Java Province, several tobacco-producing areas make their primary income from tobacco products, located on Madura Island, namely Pamekasan Regency. Pamekasan Regency is a tobacco-producing district that contributes to the country's economic growth. This is in line with the fact that the geographical conditions of Pamekasan Regency are suitable for growing tobacco and with a planted area of around 29,000 hectares and with a production of about 20,000 tons. The existence of this makes Pamekasan Regency the largest tobacco producer. Pamekasan Regency gets Rp. 64,549,639,000.00 in the DBHCHT allocation. The allocation has been determined based on Article 66A Paragraph (3) of Law Number 39 of 2007 concerning excise that the composition is 30% (for Producing Provinces), 40% (for Regencies/ City of producing area, and 30% (for other Regencies/Cities) (Wirawan and Sinaga 2020:635).

Pamekasan Regency as a tobacco producer makes a significant contribution to economic growth, so the government should pay attention to Pamekasan Regency with the distribution of DBHCHT which is distributed to each Region to finance activities that PERMENKEU RI No. 206/PMK has determined. 07/2020 Concerning the Use, Monitoring and Evaluation of Tobacco Excise Revenue Sharing Funds, namely programs to improve the quality of raw materials, industrial development, social environment development, socialization of provisions in the excise sector, and/or eradication of illegal excisable goods. However, the program is prioritized in the field of national health insurance at least 25% of the DBHCHT received by each Region in the relevant year plus the remaining DBHCHT from the previous year (Fajar and Maulidah 2021:19).

The DBHCHT allocation for Pamekasan Regency in 2021 is Rp. 64,549,639,000.00 are listed in the list of activities for 2021, which will be financed by the tobacco product excise allocation fund based on the table details below:

Table 1.2
 Details of DBHCHT Allocation List 2020

No	Description	Budgeted Amount
01	SILPA tahun 2019	9.803.752.208
02	Kurang bayar tahun 2019	40.463.478
03	Pagu DBHCT 2020	53.596.057.0200
04	Total DBHCHT 2020	63.440.272.686

(Source : Laporan Alokasi DBHCHT Sekretariat Daerah 2020)

Based on the provisions of Article 2 PERMENKEU RI No. 206/PMK.07/2020 that the prioritized program is the program in the health sector in each region in 2021 plus 50% of the remaining DBHCHT for the national health insurance program and the rest for other sector programs. This policy has been stipulated in the previous regulation, namely PERMENKEU RI No.7/PMK.07/2020, the allocation of which will be described in the table below:

Tabel 1.3
 List of Activities for 2020 DBHCHT

No	Description	Amount
1	Public Health Office	28.123.415.381
2	Dr. H. Slamet. M. Hospital	8.728.877.123
3	Waru Hospital	4.967.837.382
4	Department of Public Works and Spatial Planning	14.579.042.600
5	Department of Manpower and Transmigration	648.000.000
6	Department of Food and Livestock Security	400.000.000
7	Environmental Services	1.450.000.000
8	Horticulture and Plantation Food Crops Service	1.421.400.000
9	Department of Industry and Commerce	591.110.200
10	Cooperative Service	484.180.000
11	Department of Tourism and Culture	1.550.000
12	Department of the Economy	496.410.000
	Total Spending DBHCHT	63.440.272.685

(Source : Regional Secretariat DBHCHT Allocation Report 2020)

Concerning the research focus, the program that becomes the main thing is improving the quality of raw materials. The program is expected to improve the welfare of tobacco farmers. Improving the quality of these raw materials is carried out by training to improve the quality of raw materials, handling harvest and post-harvest, as well as support for tobacco farming facilities and infrastructure. In addition to helping the state's economic income, tobacco must also provide assistance and benefits for farmers' income. One of them is getting assistance from the DBHCHT budget allocation provided by the centre to the regions to increase production output and develop infrastructure to improve the quality of tobacco products in the Pamekasan Regency.

The high price of tobacco can determine the profit for farmers' income. On the other hand, the welfare level of tobacco farmers is also influenced by several factors such as land area, soil fertility level and the type of tobacco being cultivated. This is because these factors significantly influence the price of tobacco at the farm level. In addition, the welfare of farmers is also influenced by efforts to improve the quality of raw materials. However, it is not uncommon to find fertilizer or seeds only at the beginning of the growing season. There has been no effort to develop tobacco farming facilities and infrastructure to help farmers reduce their production burden.

The development of the quality of tobacco products for tobacco farmers in Pamekasan Regency is aimed at developing commodities that develop the quality of tobacco products. An efficient and effective tobacco plant growth infrastructure can improve tobacco welfare. The above allocation is implemented using DBHCHT, which the government manages with Fiscal Decentralization. Excise proceeds with an allocation of 1.4 billion funds are used to improve the welfare of tobacco farmers, so they do not switch to agriculture other than tobacco. It is done because tobacco is an essential commodity for the central and local governments. Pamekasan Regency itself has the advantage of tobacco for kretek cigarettes, so it is expected to increase the profits of tobacco farmers and reduce the production burden for a more stable profit for tobacco farmers.

Indicators of the welfare of tobacco farmers with facilities and infrastructure in an area for tobacco farmers in Pamekasan Regency are indicators: road and electricity infrastructure, household facilities,

educational facilities, health facilities, and telecommunication and information posts. These indicators can determine how prosperous tobacco farmers are in social life and what obstacles tobacco farmers face in meeting their daily needs while being a tobacco farmer. In this study, the welfare referred to is fulfilled by allocating DBHCHT funds. The government's role in the formulation of the DBHCHT allocation policy is expected to bring prosperity to tobacco farmers. It is because Pamekasan Regency is the largest tobacco commodity in Indonesia. The existing facilities and infrastructure have not been able to meet the needs of tobacco farmers. These two things are the main foundation in the cigarette industry and funding for the state from excise. Therefore, it is necessary to increase the welfare of tobacco farmers in the Pamekasan Regency and a more appropriate allocation of funds so that the state has income that can finance and support the economy, both at the central government and local governments in terms of increasing people's prosperity.

Based on the background description of the problems that have been described above, the author will discuss the management of DBHCHT allocations that tobacco farmers should feel. It is related to establishing the Minister of Finance Regulation Number 206/PMK.07/2020 regarding the allocation of the Tobacco Excise Revenue Sharing Fund, which is expected to be able to improve the welfare of tobacco farmers in Pamekasan Regency, the inhibiting factors in the welfare of tobacco farmers in Pamekasan Regency are related to the Minister of Finance Regulation Number 206 /PMK.7/2020, a legal effort to improve the welfare of tobacco farmers in Pamekasan Regency is related to the allocation of the Tobacco Excise Revenue Sharing Fund.

II. Research Method

The type of research used is socio-legal research. It is carried out with empirical juridical methods, namely research conducted on real conditions that occur in the application of legal practice in the field or in the community that occurs in the application of legal practice in the field or in the community that occurs in the work environment of Pamekasan Regency. (Nalle 2015:180). Empirical law is a legal method that uses empirical facts that exist in a society taken from human behaviour, both verbal behaviour obtained from interviews with several respondents who are considered to be able to provide information regarding the implementation in managing DBHCHT allocations in Pamekasan Regency as well as real behaviour carried out by direct observation. Empirical research conducts a study taken from archived data. As for the approach method for this research, it uses a sociological juridical approach by analyzing how the reaction and interactions occur when the normal system works. Sociological juridical directs the scope of its study to the empirical or factual behaviour of law. the subject of legal sociology at the first level is a reality in society, and only at the second level are the rules of law, usually. In obtaining answers to existing legal problems, the research location intended to answer the formulation of the problem raised by the author in this thesis is the Pamekasan Regency Agriculture Service and Customs and Excise for the Madura Island region.

The types and sources of data that will be used in writing this thesis are divided into two, namely:

1. Primary Data : This primary data is in the form of information obtained directly from the main sources. Information is obtained by conducting field research through observation and interviews with legal subjects related to the legal issues discussed. In this case, the writer interviewed with the Regional Finance Agency of Pamekasan Regency.
2. Secondary data : Secondary data is true and real information obtained from the literature review as data that complements the main data source. The secondary data sources of this research are scientific books, scientific articles, research results.

In order to obtain data that is relevant to the discussion of this research, the authors use techniques to collect correct and real information, both primary and secondary data that are in line with the research approach, specifically : interview, documentation research, library research. The data analysis technique used is the primary and secondary analysis technique. Primary data analysis in this study was carried out by understanding the information/descriptions of the respondents and followed up qualitatively, namely the data, which was compiled systematically and then analyzed. Qualitative data analysis is a research method that produces analytical descriptive data. So in this study, the author collects various primary data that can be obtained at the research location, then sorted based on the classification of the problem, its impact, and solutions to these problems using various legal theories and concepts. Secondary data analysis was carried out using legal

principles analysis, where the essence of legislation related to implementing DBHCHT allocation in Pamekasan Regency was carried out. Legislative regulations related to the analysis are analyzed based on sociological interpretations that observe the enactment of the land registration law in the Pamekasan Regency.

III. Result and Discussion

A. Implications of the Minister of Finance Regulation No. 206/PMK.07/2020 on the welfare level of tobacco farmers in Pamekasan Regency

The rapid growth of tobacco production and consumption in East Java Province does not necessarily bring prosperity to tobacco farmers there. There are still tobacco farmers in East Java Province who have a low quality of life. However, this is contrary to the fact that the existence of tobacco farmers can support an increase in regional income so that tobacco farmers must receive welfare guarantees from the government, especially local governments. Regarding welfare guarantees for tobacco farmers, that can do it by optimizing the implementation of laws and regulations related to the welfare of tobacco farmers so that they can fulfil the right to live prosperously owned by tobacco farmers, especially in East Java Province. (Ahsan, Wiyono, and Veruswati 2019:8)

East Java has 39 districts/cities which are tobacco producers. It makes East Java Province one of the largest tobacco-producing provinces in Indonesia. The Ministry of Agriculture noted that as many as 85 thousand tons of tobacco had been produced in East Java in 2020. The existence of this predicate should be a reference for the East Java Provincial Government to pay more attention to everything related to the tobacco business to ensure that no party is harmed. To increase the quality and quantity of the tobacco produced.

The 1945 Constitution of the Republic of Indonesia is the constitutional basis that regulates all aspects of social, national and state life. The welfare of citizens is one of the goals of the Indonesian state as explicitly stated in the preamble to the 1945 Constitution of the Republic of Indonesia and further explained in the articles in the 1945 Constitution of the Republic of Indonesia and other laws and regulations under the 1945 Constitution of the Republic of Indonesia based on the hierarchy of laws and regulations. As regulated in Article 27 paragraph (2) of the 1945 Constitution of the Republic of Indonesia, every citizen has guaranteed the right to work and a decent living for humanity. Likewise, tobacco farmers in East Java Province have the right to a decent life by getting welfare from their work.

The welfare of farmers must be the government's main focus in efforts to improve the quality and quantity of tobacco produced. The government can improve welfare by protecting and empowering tobacco farmers in line with what has been regulated in Law Number 19 of 2013 concerning the Protection and Empowerment of Farmers. Based on article 1 point 1 of Law Number 19 of 2013 concerning Protection and Empowerment of Farmers, farmer protection is all efforts to assist farmers in facing difficulties in obtaining production facilities and infrastructure, business, price risk, crop failure, high-cost economic practices, and changes climate. In contrast to the protection of farmers, based on Article 1 number 2 of Law Number 19 of 2013 concerning the Protection and Empowerment of Farmers, farmer empowerment is all efforts to improve the ability of farmers to carry out better farming activities through education and training, counselling and assistance, system development and means of marketing agricultural products, guaranteeing the area of agricultural land, easy access to knowledge, technology and information, as well as strengthening farmer institutions (Rahman and Astuti 2021:15).

The welfare of tobacco farmers is also the focus of the relevant ministries. The Ministry of Finance is one of the ministries that has regulated the welfare of tobacco farmers with the distribution of revenue-sharing funds for tobacco excise (DBHCHT). Minister of Finance Regulation No. 206/PMK.07/2020 is a Regulation of the Minister of Finance that regulates the distribution of funds for excise on tobacco products. In this Regulation of the Minister of Finance, divide the share for the welfare of tobacco farmers in the form of a percentage. The local government will manage the distribution through the relevant village apparatus. The regulation in the Ministerial Regulation has been adjusted to the country's current state, which is in the Covid-19 pandemic.

Based on article 2 paragraph (2) letter an of the Regulation of the Minister of Finance Number 139/PMK.7/2019 concerning Management of Revenue Sharing Funds, General Allocation Funds, and Special Autonomy Funds, this Tax DBH includes PBB DBH, PPh DBH, and DBHCHT. The definition of DBHCHT

has been further regulated in Article 1 paragraph (2) PERMENKEU No. 206/PMK.7/2020 concerning the Use, Monitoring, and Evaluation of Tobacco Excise Revenue Sharing Funds that part of the transfer to regions is distributed to excise-producing provinces and tobacco-producing provinces. The DBHCHT distributed to each province will be managed based on the needs of each relevant province and must comply with existing regulations.

The management of DBHCHT allocation has been further regulated in Article 66A paragraph (1) of Law no. 39 of 2007 concerning Excise that state revenues originating from DBHCHT will be distributed to provinces that produce Excise on tobacco products in the amount of 2%, which is used for improving the quality of raw materials, developing industry, fostering the social environment, socializing provisions in the excise sector, and eradicating subject matter goods. Illegal Excise. The governor in each tobacco excise-producing province plays an essential role in managing DBHCHT. The governor plays a role in distributing the DBHCHT to regents/mayors based on tobacco excise revenues from the region concerned.

In terms of following up the Regulation of the Minister of Finance Number. 206/PMK.07/2020 concerning the Use, Monitoring, and Evaluation of the Tobacco Excise Revenue Sharing Fund, East Java Province has issued Governor Regulation No. 82 of 2020 concerning Allocation of Revenue Sharing Funds for Tobacco Products Excise to East Java Province and Regencies/Cities in East Java Budget 2021(Ramdhani and Anisa 2017:135). There is an attachment regarding the distribution of DBHCHT to Regencies/Cities in East Java Province in the regulation. The calculation of the East Java Province DBHCHT allocation that is distributed is based on the calculation formula that has been regulated in article 16 paragraph (1) of the Minister of Finance Regulation Number 139/PMK.7/2019 concerning Management of Revenue Sharing Funds, General Allocation Funds, and Special Autonomy Funds. The distribution of the DBHCHT allocation in East Java Province in 2021 is as follows:

Table 3.3
 Distribution of DBHCHT Allocation of East Java Province in 2021

NO	REGENCY/CITY	ALOKASI DBHCHT 2021
1	EAST JAVA PROVINCE	581.368.785.000,00
2	BANGKALAN REGENCY	15.712.670.000,00
3	BANYUWANGI REGENCY	19.990.341.000,00
4	BLITAR REGENCY	20.847.459.000,00
5	BOJONEGORO REGENCY	50.099.001.000,00
6	BONDOWOSO REGENCY	41.402.082.000,00
7	GRESIK REGENCY	19.134.727.000,00
8	JEMBER REGENCY	62.283.147.000,00
9	JOMBANG REGENCY	37.401.427.000,00
10	KEDIRI REGENCY	41.302.094.000,00
11	LAMONGAN REGENCY	42.277.745.000,00
12	LUMAJANG REGENCY	23.532.561.000,00
13	MADIUN REGENCY	20.939.247.000,00
14	MAGETAN REGENCY	19.242.254.000,00
15	MALANG REGENCY	80.025.348.000,00
16	MOJOKERTO REGENCY	20.844.885.000,00
17	NGANJUK REGENCY	22.411.508.000,00
18	NGAWI REGENCY	24.593.613.000,00
19	PACITAN REGENCY	19.818.093.000,00
20	PAMEKASAN REGENCY	64.549.639.000,00

21	PASURUAN REGENCY	200.445.362.000,00
22	PONOROGO REGENCY	22.128.278.000,00
23	PROBOLINGGO REGENCY	57.873.101.000,00
24	SAMPANG REGENCY	26.968.543.000,00
25	SIDOARJO REGENCY	18.922.476.000,00
26	SITUBONDO REGENCY	38.328.898.000,00
27	SUMENEP REGENCY	40.995.966.000,00
28	TRENGGALEK REGENCY	19.141.183.000,00
29	TUBAN REGENCY	25.210.724.000,00
30	TULUNGAGUNG REGENCY	25.088.337.000,00
31	BATU CITY	18.922.459.000,00
32	BLITAR CITY	19.170.797.000,00
33	KEDIRI CITY	66.109.242.000,00
34	MADIUN CITY	18.922.855.000,00
35	MALANG CITY	30.367.991.000,00
36	MOJOKERTO CITY	20.102.211.000,00
37	PASURUAN CITY	17.858.948.000,00
38	PROBOLINGGO CITY	18.921.930.000,00
39	SURABAYA CITY	24.640.014.000,00
	<i>Total</i>	<i>Rp. 1.937.895.941.000,00</i>

(source: Attachment VIII, East Java Governor Regulation Number 82 of 2020)

The distribution of allocations for each Regency/City as shown in the table above, has been based on four indicators, namely:

- Realization of tobacco excise tax revenue for Fiscal Year 2019 of 45% (forty-five per cent)
- The average production of tobacco for the last 3 (three) years (2017,2018,2019) is 40% (forty per cent)
- Realization of the use of DBHCHT for 2019 according to regional characteristics with a weight of 10% (ten per cent)
- Realization of use to support priority programs in the health sector with a weight of 5%(five per cent)

Based on the concept of a welfare state, a state is obliged to a) the state is obliged to guarantee each individual and family to obtain a minimum income to meet their needs, b) the state is obliged to protect if individuals and their families are in a vulnerable situation, c) all citizens must be guaranteed to obtain access to essential social services such as education, fulfilment of nutrition, sanitation and clean water. Government can implement the guarantee and protection through legal, regulatory products.

A statutory regulation must be made to fulfil the will of the people. That is in line with the opinion of Benjamin Akzin quoted by Maria Farida Soeprapto that "because public legal norms are formed by state institutions, in fact their formation must be carried out more carefully, because these public legal norms must be able to fulfill the wishes and needs of the public. the will of the people."

In an effort to protect tobacco farmers' rights, the Ministry of Finance issued a mandatory regulation that every tobacco-producing region must follow. The DBHCHT regulations for tobacco farmers will be changed once a year. It aims to adjust a region's DBHCHT receipts and the need for funds from the DBHCHT recipient regions. In 2021, regulations for DBHCHT management were updated to reflect the current COVID-19 pandemic in Indonesia. The DBHCHT funds activities in the health, welfare, and legal sectors to achieve this change. This pandemic has primarily affected these three areas.

The revenue-sharing fund for tobacco products improves the quality of raw materials, fosters a social environment, disseminates excise regulations, and eradicates illegal excisable goods, as stated in Article 2 of the Minister of Finance of the Republic of Indonesia 206/PMK.7/2020. Based on an interview with Mrs IskaFitrati, S.TP, Head of the Natural Resources Subdivision of the Pamekasan Regency Secretariat, she emphasized that

although Pamekasan Regency did not issue regional regulations for DBHCHT management, the Pamekasan Regency Government followed the applicable rules. These four programs are expected to help improve the standard of living of tobacco farmers in the Pamekasan Regency.

The program to improve raw material quality is one of the programs to support tobacco farmers' welfare. A training program to improve the quality of tobacco, harvest and post-harvest handling, and support for tobacco farming facilities and infrastructure can be run under PERMENKEU RI No. 206/PMK.7/2020 (Wirawan and Sinaga 2020:633). The DBHCHT recipient Regional Government can carry out this activity. The above activities are carried out through several sub-activities, namely (Nurchahyo n.d.:467):

- a. Tobacco Quality Improvement Training
- b. Handling harvest and post-harvest
- c. Support for Tobacco Farming Facilities and Infrastructure

Based on article 11 paragraph (1) Ministerial Regulation no. 206/PMK.7/2020 that Regional Heads are required to compile program/activity designs and DBHCHT budgeting following the programs regulated in this regulation. The DBHCHT budget is prepared and determined annually. That way, every year, the Pamekasan Regency Government prepares and budgets DBHCHT for programs/activities to improve the quality of tobacco raw materials. The details of programs/activities, along with the detailed amount of fund allocation for each program/activity in 2021, are as follows:

Table 3.5
 Allocation of Quality Improvement of Raw Materials in 2021

No	Activity	Budget Ceiling	Realization		Target	Achievements output	Balance	
			RP	%			%	RP
1	A good application of tobacco cultivation	100.000	73.940,2	74	2 farmer groups	138 Kg of tobacco seeds	100	26.059
2	Growth and institutional strengthening of tobacco plantations through tobacco cultivation training	221.400	196.613,6	88,8	5 farmer groups	Human Resources Improvement (Tobacco Production)	100	24.786

3	Support for tobacco farming facilities and infrastructure through hand tractors	200.000	148.900	74,4	4 farmer groups	4 units <i>hand tractor</i>	100	51.100
4	Handling of a tobacco harvest and post-harvest through the procurement of tobacco chopping equipment and supporting tools	300.000	294.525	98	15 farmer groups	15 units chopping machine + 15 generators	100	5.475
5	Support for tobacco farming facilities and infrastructure through production roads that can be passed by 4-wheeled vehicles (Four)	600.000	563.117	94	Village farm road	Road length	100	36.883
	Total	1.421.400	1.227.095	89,8			100	144.304

(Source: Regional Secretariat for Economic Affairs in 2021)

Pamekasan's Regency Government has designed an activity program following legislation, as evidenced by the table above. Every semester, a report on the progress of the DBHCHT use activity program is made available. In the training activities to improve raw material quality, two activities are included in the category of harvest and post-harvest handling activities, and two support activities for tobacco farming facilities and infrastructure are included. Tobacco farmers' needs in 2021 have been considered when selecting the activities for each. It has been updated to conform to the classification, codification, and nomenclature of regional development planning following the legislation, as shown in the program/activity table above.

The social environment development program includes activities to enhance one's ability to perform at work. However, this is not to say that all of these activities have nothing to do with tobacco cultivation. Two farmer groups were given 138 kilograms of tobacco seeds in the table above. This follows Article 5 paragraph (4) letter c of PERMENKEU RI No. 206/PMK.7/2020, which sets out the rules. Tobacco farmers are assisted in improving their work skills by receiving seeds, seeds, and fertilizer. Based on how the DBHCHT is distributed among the five previously mentioned initiatives, a combined allocation of the funds will improve raw material quality while also fostering worker development. Pamekasan Regency has received 15% of the DBHCHT, resulting in the budget shown in the table. Following Article 5 paragraph (5) letter a PERMENKEU RI No. 206/PMK.7/2020, the DBHCHT budget is 15% for activities to improve raw material quality and work skills. The Regional Government of Pamekasan Regency is obligated to report on the use of DBHCHT every semester following the allocations shown in the table above.

According to the regulations of PERMENKEU RI No. 206/PMK.7/2020, the allocation of DBHCHT for the program to improve the quality of raw materials in the Pamekasan Regency has been prepared in accordance. However, this suitability does not guarantee that allocating DBHCHT for the program to improve the quality of raw materials will be met to the fullest. In order to achieve the goal of bringing prosperity to the community, there are several stakeholders, including tobacco farmers. The regulation of the PERMENKEU RI No. 206/PMK.7/2020 necessitates the cooperation of the affected parties.

To ensure that a policy is on target and accomplishes its stated objectives, one of the steps in policy formulation includes identifying the parties to be regulated. An effective policy is implemented by the parties whose roles are defined in the policy itself to meet these expectations. Each tobacco-producing region was given the authority to implement programs using DBHCHT from the PERMENKEU No. 206/PMK.7/20/20, which regulates these programs. It is the responsibility of regional governments to implement these regulations, which means that each DBHCHT recipient area will implement them differently.

All aspects of human life are affected by the COVID-19 pandemic that continues today. Farmers' welfare is threatened by more than just bad weather and a drop in demand for their products during the COVID-19 pandemic. PERMENKEU RI No. 206/PMK.7/2020 is expected to be a bright spot on the problems tobacco farmers face, or in other words, the pandemic's impact on their livelihoods. This regulation, which prioritizes the health sector and economic recovery, is what will happen.

One of the DBHCHT recipient areas is Pamekasan Regency. Pamekasan Regency uses the received DBHCHT to plan and implement each program in the PERMENKEU RI No. 206/PMK.7/2020. Each of these programs must be completed within one year of the fiscal year.

DBHCHT community welfare budget is 50% of the total DBHCHT budget. An additional 15% is set aside for activities to improve the quality of raw materials and work skills. In comparison, the remaining 35% is set aside for social assistance programs, and it is because the Covid-19 pandemic is still ongoing. Therefore, the remaining budget in implementing the program activities to improve the quality of raw materials in the table above is diverted to program activities in the health sector, as regulated in article 5 paragraph (9).

According to Mrs IskaFitri, who heads the Pamekasan Regional Secretariat Sub-Secretary, only 35 per cent of the funds used to help are used for direct cash assistance. As a result, farmers have to become recipients of BLT DBHCHT to qualify for BLT DBHCHT, but some of these tobacco farmers have already become BLT recipients. As a result, the health sector will receive the remaining BLT funds for handling COVID-19 in Pamekasan Regency.

The use of DBHCHT in Pamekasan Regency 2021's program to improve raw material quality in the fourth quarter has been reported as follows:

Table 3.6
 The Pamekasan Regency's Recapitulation of the Suitability of Using DBHCHT for the 2021 Fiscal Year

NO.	ACTIVITY	SUB ACTIVITY	BUDGET ALLOCATION	OUTPUT	TARGET
1.	Raw Material Quality Improvement Training	Supervision of the use of agricultural support facilities in accordance with commodities, technology, and specific locations	250.000.000	Number of farmer groups participating in tobacco quality improvement training	10 Farmers = 250 people
2.	Harvest and post-harvest handling	Coordination and synchronization of other agricultural infrastructure and support	600.000.000	a. Number of tobacco cutting machines procurement b. Number of genset procurement c. Number of tobaccowidik procurement	20 Units 20 Units 2500 Units
		Coordination and synchronization of other agricultural supporting infrastructure	3.000.000.000	Road infrastructure, irrigation networks for farming and tobacco production built	30 Units
3.	Support for tobacco farming facilities and infrastructure	Supervision of the use of agricultural support facilities in accordance with commodities, technology, and specific locations	4.993.445.850	a. Number of hand tractor procurement b. Number of water pump procurement c. Number of cultivaror procurement d. Number of hand sprayer procurement	165 Units 30 Units 10 Units 150 Units
	Total		8.843.445.850		

(Source: Regional Secretariat of Pamekasan Regency)

According to table 3.6, an interview with Mr. AchmadSuaidi, the head of the Pamekasan Regency Agriculture Office's agricultural products division, revealed that a total of 165 freehand tractors, tobacco chopping equipment, and generators had been delivered to three subdistricts, all of which had been successfully implemented. On top of this assistance, Pamekasan Regency has also helped by distributing BLT DBHCHT to tobacco farmers who were not recipients of other BLTs. Tobacco seeds of prancak 95 variety have also been distributed to 75 tobacco farmers.

By the end of the third quarter, DBHCHT budgeting for the program to improve raw material quality should positively impact the welfare of tobacco growers. However, there is only a minimal effect. This effect can only be gauged by looking at what tobacco farmers in Pamekasan Regency have to say about the activities themselves, as well as whether or not the surrounding environment and farming practices have changed. In the interview with Mr. Yusuf, a tobacco farmer in Pamekasan Regency, the author found many things to be accurate, including that some farmers believe that their work is easier and more productive because of the presence of support tools for tobacco cultivation activities. Secondly, these ten tobacco farmers can learn more about the seeds of variety 95 thanks to field schools. Tobacco farmers in Pamekasan Regency can cultivate and harvest a wide range of tobacco varieties, including variety 95. BLT recipients' families were also affected by BLT DBHCHT, which was given to tobacco farmers who had previously received BLT from no other source. According to an interview the author conducted with a farmer who received BLT funds, Mr Mursani's family felt that the BLT positively impacted their lives. However, it is possible that this BLT had a significant effect on their well-being during the COVID-19 pandemic.

B. Inhibiting Factors in the Implementation of PERMENKEU RI No.206/PMK.7/2020 on Efforts to Improve the Welfare of Tobacco Farmers in Pamekasan Regency

PERMENKEU No.206/PMK.7/2020 has been implemented to meet the needs of tobacco farmers in the Pamekasan Regency through various activities. Improving the quality of raw materials is one way the government can enforce this regulation. However, there is no guarantee of success, although many related factors have been considered. In Dunn's view, five factors can determine. Indicators of efficiency, equity, responsiveness, and accuracy all fall into this category (Dunn 2017:35). These are just a few of the many ways can be done. It will look like this when PERMENKEU RI No.206/PMK.7/2020 in Pamekasan Regency is implemented:

1. Effectiveness

In carrying out the program to improve the quality of raw materials that have been adjusted to those stipulated in the PERMENKEU RI No. 206/PMK.7/2020, the Pamekasan Regency Government held five forms of activities using the DBHCHT allocation. Effectiveness is one of the indicators in determining the success of a policy which in this study is the PERMENKEU RI No. 206/PMK.7/2020. In determining how effective this regulation is, it takes the role of both the party organizing the activity and the subject of the movement. Thus, the part of the Pamekasan Regency Government and tobacco farmers become the object of assessing this effectiveness indicator.

Mrs IskaFitriati, the head of the Natural Resources Sub Division of the Regional Secretariat of Pamekasan Regency, was interviewed and stated that Pamekasan's natural resources are in good condition. "The PERMENKEU RI No. 206/PMK.07/2020 work program has been transferred to the relevant village apparatus for implementation. Furthermore, we submit work plans to the Food and Agriculture Security Service, as well as several hospitals in the health sector, as an example of how the government is involved." Many tobacco farmers in Pamekasan Regency, despite the precise and smooth implementation of the stages mentioned above, do not feel the results of these activities to improve raw material quality. According to Mr Marsuni, a tobacco farmer in Pamekasan Regency, the lack of assistance that not all tobacco farmers received was the primary cause. This was also the case when ten farmer groups were trained in tobacco cultivation through field schools. All farmers in the Pamekasan Regency area received this training, but it was not made available to everyone. Larangan, Kadur, and ProppoPakong districts were among the communities that participated in the field school. Waru and Batumarmar were also districts that participated. For the sake of fairness, the Pamekasan Regency Government implemented this policy. Tobacco-producing sub-districts are allowed to attend this field school because of their assistance. Pamekasan tobacco farmers' well-being is expected to improve due to this strategy.

2. Adequacy

When the COVID-19 Pandemic was occurring, the PERMENKEU of the Republic of Indonesia was issued. No.206/PMK.7/2020 as a guideline for solving the welfare problems of tobacco farmers. The Pamekasan Regency Government realizes that several efforts to improve the quality of raw materials have not significantly impacted the welfare of tobacco farmers during the COVID-19 Pandemic. However, to clarify, this does not mean that the implementation of the regulation is wrong. Using the adequacy indicator, we can see how this policy will solve the problem. The efforts of the Pamekasan Regency Government to improve the quality of raw materials during the COVID-19 pandemic have significantly impacted tobacco farmers' welfare. Tobacco farmers benefit from this initiative as they provide tools for growing crops. As a result, farmers who receive the assistance can help improve their cultivation business. The five groups who had the opportunity to attend the field school had an impact on increasing farmers' awareness of the advantages of Prancak 95 tobacco to consider its use. This assistance cannot improve the welfare of tobacco farmers and can only make their work more accessible and more effective this year. Consistent with the fact that tobacco prices are still below the excellent point (BEP). Therefore, efforts to improve the quality of raw materials failed to achieve their primary goal of maximizing the livelihoods of tobacco farmers in the Pamekasan Regency.

3. Distribution

In the current COVID-19 pandemic, PERMENKEU No. 206/PMK.7/2020 is expected to improve the well-being of all tobacco farmers. With this hope, the Pamekasan Regency Government should focus on equity in the implementation of the activity program to improve the quality of raw materials for the sake of creating justice. The Pamekasan government can use the indicators of equity to evaluate fairness. By looking at this metric, we can tell if the benefits of the regulation's implementation have been distributed fairly. Supriyadi, as head of Pamekasan's Food and Agriculture Security Service, stated that the Pamekasan Regency's agricultural production was a priority "The DBHCHT-funded work program in Pamekasan Regency will be tailored to meet the specific needs of each sub-district. naturally. As a result, the well-being of the local farmers will be distributed fairly."

The Pamekasan Regency Regional Government is actively working to assist local farmers in improving the quality of their primary inputs and, by extension, their final products. How much help you get depends on the job at hand. Because of this, we can divide the farming community into those who gain the most and those who lose out. Subdistrict tobacco farmers receive the most assistance from Pamekasan Regency. Second, the Pamekasan Regency's tobacco farmers only received service from a few initiatives to improve the quality of the region's raw material.

Numerous studies have shown that people receive differing amounts of assistance. Farmer organizations will use this information to identify those most deserving of financial aid. Although the second group of farmers may feel that they have been maltreated, the equity indicators have been met. In Pamekasan Regency, tobacco farmers will have a more level playing field if given assistance.

4. Responsiveness

There must be a quick response from regional governments when exercising their autonomy. The ability of the bureaucracy to respond to community needs, develop service agendas and priorities, and develop programs following those needs and aspirations is a measure of its responsiveness. For example, PERMENKEU RI No.206/responsiveness PMK7/2020s measure how effective the policy is. Estimates the probability that a policy's implementation will meet stakeholder expectations.

An individual's "satisfaction" refers to fulfilling an individual's specific needs or desires. This research will look into the wants and needs of tobacco farmers during the COVID-19 pandemic. As of the fourth quarter, progress on the Regional Government of Pamekasan Regency program to improve the quality of raw materials has been made. There is no guarantee that tobacco farmers will be satisfied enough with their work to see an increase in earnings. People's well-being is not taken into account when resources are allocated.

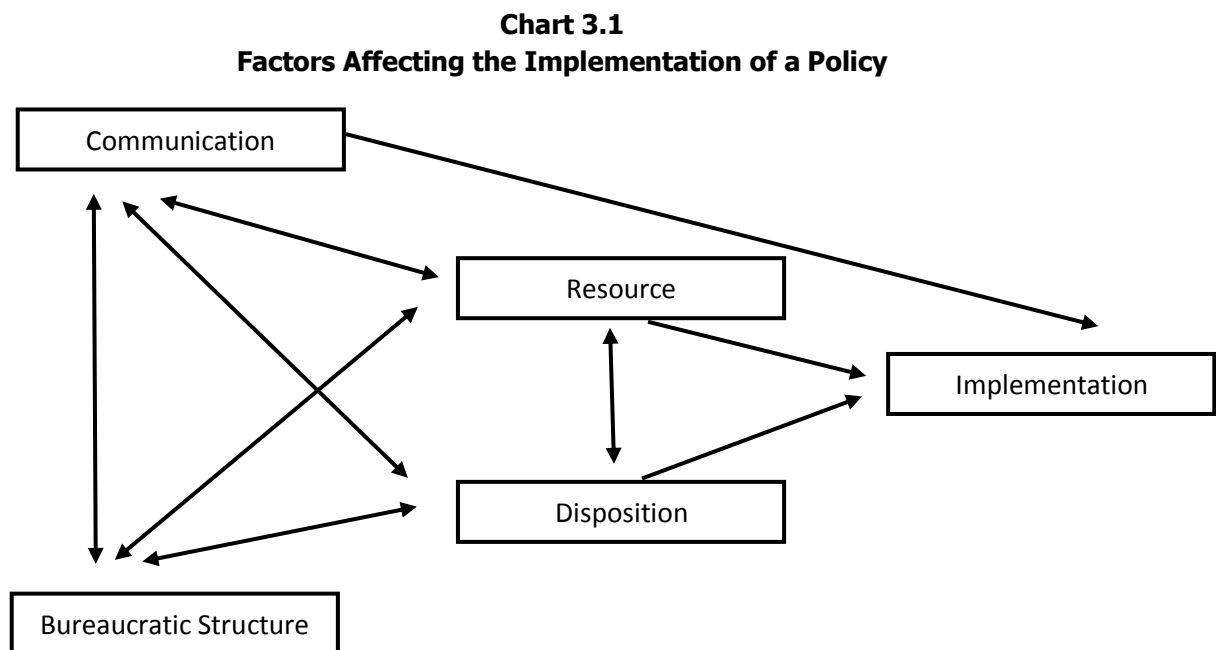
5. Coincidentally

It is essential to regulate something to include its benefits in its regulations. Because of this, the accuracy of the law is a barometer of its effectiveness. Whether or not the regulated parties benefit from the regulation's outcomes is the focus of this metric.

The implementation of PERMENKEU RI No.206/PMK.7/2020 to improve the quality of raw materials benefits many tobacco farmers in Pamekasan Regency. Tobacco farmers benefit directly from agricultural tools and equipment that make their jobs easier. The prancak 95 variety, which several tobacco farmers hope to plant in the future, has been improved by a field school attended by themselves. Tobacco farmers who qualify for assistance during the COVID-19 pandemic can rely on BLT to meet their daily needs. In Pamekasan Regency, the harvest of Pamekasan tobacco farmers is one way a program to improve raw materials affects their well-being.

Actions taken by both government and private sector officials and citizens are required to implement a policy. These individuals can directly or indirectly impact policy implementation, depending on the policy in question. Various factors influence the performance of a policy, depending on those involved.

The following chart illustrates several factors that can influence the implementation of government policies (ALISA n.d.:40):



According to the implementation of the PERMENKEU RI No. 206/PMK.7/2020, the relationship between the factors mentioned in Chart 3.1 above can be explained as follows:

1. Communication

The term "communication" refers to transferring a message from one person to another. Social or community communication is what is being referred to here. The Pamekasan government can do this either directly or through the media. Indirect contact, examples include counselling and speeches, whereas communication via the media consists of phone, radio, and television.

A policy's goals and objectives guide its implementation. There should be no opposition to this procedure if it is communicated clearly to the target group by its implementer, who should know what the process is concerning. Permenkaku RI No. 206/PMK. The Pamekasan Regency implements 7/2020 in Pamekasan Regency, and tobacco farmers are its primary beneficiaries. Pamekasan Regency must

communicate clearly and effectively with tobacco farmer groups about implementing their raw material quality improvement plan. The tobacco farmers in Pamekasan Regency do not understand the existence of DBHCHT given to them by the Pamekasan Regency Government in the form of activities that have been budgeted.

Those who fall under the program's target demographic are only eligible to receive assistance as part of the program's implementation. One of the rights of tobacco farmers is that the Pamekasan Regency Government should focus on the performance of programs and provide information on how DBHCHT is managed. There are many ways to disseminate this information, such as through socialization, open discussions with parties that can represent the interests of tobacco farmers, etc. This communication enables the implementation of PERMENKEU RI No.206/PMK.7/2020, which is designed to meet the needs of tobacco farmers. Pamekasan will also effectively and efficiently implement this policy during the COVID-19 pandemic to improve the well-being of tobacco farmers.

2. Bureaucratic Structure

The structure of the bureaucracy has a significant impact on the implementation of a policy. So bureaucracy could lead to weak supervision, reducing the effectiveness and efficiency of implemented policies. Raw material improvement program activities are submitted to the relevant regional apparatus by the Pamekasan Regency Government.

The Pamekasan Regency Government's economic division and the Department of Food Security and Agriculture both play a role in regional efforts to improve the quality of raw materials. The Pamekasan Regency Secretariat formed a supervisory team consisting of Mainstay Farmers and Fishermen Contacts (KTNA), Research Institute and Community Development (LP2M), and Indonesian Tobacco Farmers to monitor the implementation of the raw material improvement program outlined in the PERMENKEU RI No. 206/PMK.7/2020. You do not have to go through a lengthy bureaucratic process to get support from these activities for tobacco farmers. The Pamekasan Regency Government has been a success story so far because of these advantages in organizational structure.

3. Resource

Along with well-communicated policies, adequate resources must be available to carry them out. As a result, implementation will be efficient and effective. Edward III cites human resources, budgetary resources, authority resources, and material resources. Tobacco farmers in Pamekasan Regency and the seeds and tools they use to cultivate their crops must have the resources necessary to implement the PERMENKEU RI No. 206/PMK.7/2020 program to improve raw material quality.

Pamekasan Regency provides training in tobacco cultivation to farmer groups in order to improve the quality of human resources. However, it is impossible to see the full impact of this training if it is conducted only once a year; in other words, this training must be continuous. As with the acquisition of sufficient material resources, sustainable activities are tailored to the specific needs of tobacco farmers. PERMENKEU RI No.206/PMK.07/2020 is insufficient to meet the needs of tobacco farmers; consequently, additional regulations are required to ensure the quality of raw materials in the coming fiscal year.

4. Disposition

The implementor's disposition is defined as his or her personality or characteristics. As mentioned previously, the implementor, namely the Pamekasan Regency Government, implemented PERMENKEU RI No.206/PMK.7/2020 relating to the program to improve the quality of raw materials in Pamekasan Regency. It is because attribution authority has been delegated. Legislators confer government authority through attribution. In this case, the regional government's authority to manage DBHCHT use on its territory is regulated by article 4 of RI PERMENKEU No. 206/PMK.7/2020.

The disposition factor, which is concerned with the character or characteristics of the Pamekasan Regency Government, affects whether or not PERMENKEU RI No. 206/PMK.07/2020 is implemented. Until the fourth quarter of this regulation's implementation, the Pamekasan Regency Government was prudent in determining which programs would be included in the allocation of DBHCHT and which groups of farmers from sub-districts would be eligible to receive the allocation.

Additionally, the Pamekasan Regency Government is selective in determining which tobacco farmers are eligible for special BLT during the COVID-19 pandemic. It is consistent with Mrs IskaFitri's statement as Head of the Natural Resources Sub Division of the Pamekasan Regency Regional Secretariat, who stated that the Pamekasan Regency Government carefully considered the BLT recipients from the DBHCHT. Each piece of data about the prospective BLT recipient is checked to ensure that the tobacco worker or farmer's name has not previously been associated with BLT. Thus, it took two months to compile the list of BLT recipients. However, a characteristic of the Pamekasan Regency Government affects implementing this regulation, specifically a lack of care, as evidenced by the absence of monitoring the success or failure of programs aimed at improving the welfare of tobacco farmers during the COVID-19 pandemic.

5. Implementation

The analysis of Chart 3.1 reveals several factors impeding the implementation of PERMENKEU RI No.206/PMK.7/2020 toward efforts to improve the welfare of tobacco farmers in Pamekasan Regency, including the following: First, a breakdown in communication between the Pamekasan Regency Government and farmers as interested parties. Tobacco farmers in Pamekasan Regency should be aware of and participate in developing a program to allocate DBHCHT activities. The role of the Indonesian Tobacco Farmers Association (APTI) Pamekasan was clarified in the implementation of PERMENKEU RI No.206/PMK.7/2020 to represent the aspirations of Pamekasan Regency tobacco farmers. This way, DBHCHT can be allocated precisely to meet the needs of tobacco farmers, particularly during the COVID-19 pandemic. Second, tobacco farmers' absence of a role in determining the activity program's output, which tobacco farmers will feel. Third, the factor of tobacco farmers who are unaware of the Pamekasan Regency Government's program of activities involving DBHCHT.

Apart from these three factors, certain factors, namely weather conditions, contribute to the decline in the welfare of tobacco farmers despite the work program being regulated by PERMENKEU RI No.206/PMK.07/2020. According to Mr SlametSupriyadi, Head of the Production Section of the Pamekasan Regency Food and Agriculture Security Service, the assistance provided affected tobacco farmers' production. However, once again, the size of the crop is primarily determined by weather conditions. He added that raising tobacco prices harm the welfare of tobacco farmers and workers. In this manner, the Pamekasan Regency Government has limited its capabilities. In other words, it cannot impose conditions on what they do not control.

Implementing the DBHCHT activity program can occur concurrently with allocating funds, but this is not uncommon. The primary objective of this activity program is not being met to its full potential. This suboptimal outcome for tobacco farmers' welfare should serve as a barometer for the local government's allocation of DBHCHT management funds in the coming fiscal year. This assessment will eventually result in additional efforts by local governments to improve the welfare of tobacco farmers in their regions.

The management of DBHCHT is concentrating its efforts on a program to improve the quality of raw materials in the Pamekasan Regency. Until the fourth quarter, the Pamekasan Regency's schedule of activities was unable to maximize the achievement of the PERMENKEU regulation no. 206/PMK.7/2020's objectives. It is because of those, as mentioned earlier, numerous inhibitory factors. Thus, when the fiscal year 2021 concludes, the Pamekasan Regency Government will evaluate these factors.

The Government of Pamekasan Regency may pursue the following legal remedies:

- 1) Enact a regulation that more precisely regulates the application of rules governing the use, monitoring, and evaluation of the Pamekasan Regency's Tobacco Excise Revenue Sharing Fund. This arrangement serves as a written law that directs the implementation of program activities during the applicable fiscal year. The Pamekasan Regency Government does not have additional regulations, as some local governments in Indonesia do when implementing PERMENKEU No. 206/PMK.7/2020's program of activities to improve the quality of raw

materials. As a result, this activity program is carried out solely based on existing funding allocations, with no additional arrangements for its execution.

- 2) Regulation of each participant in this study, namely the Pamekasan Regency government and tobacco farmers, in implementing the DBHCHT use activity program. They can clarify the rights and obligations of these parties in conjunction with the regulation that further regulates the use, monitoring, and evaluation of the Tobacco Excise Revenue Sharing Fund in the Pamekasan Regency. This way, tobacco farmers can become aware of programs relevant to their operations. While adhering to applicable law, the Pamekasan Regency Government can provide maximum protection for what have become tobacco farmers' rights.
- 3) Promote interaction and communication between implementers and stakeholders through activities. This activity may take various forms, such as counselling and outreach to tobacco farmers. These activities can assist these tobacco farmers in gaining a better understanding of the DBHCHT program.
- 4) Conduct a more detailed legal analysis of the activity program to utilize DBHCHT to ensure its accuracy. Here, studies on the provision of goods to underserved sub-districts can be conducted and the suitability of a particular area for the focus of an activity program aimed at improving the quality of raw materials.

Additional attention is required when implementing work programs involving DBHCHT to benefit tobacco farmers. It is because tobacco farmers contribute significantly to Indonesia's tobacco industry to helping the tobacco farmers, and it is must be maximized the availability of this DBHCHT. Additionally, a close relationship between local governments and tobacco farmers is critical to ensuring that no party is harmed due to all actions related to the use of DBHCHT to improve raw material quality.

IV. Conclusion

One thing that makes regulation challenging to enforce is the "inhibiting factor". This makes PERMENKEU No. 206/PMK.7/2020 is less effective in improving the welfare of tobacco farmers. People who grow tobacco in Pamekasan Regency do not get along with the Pamekasan Regency Government and do not know what the Pamekasan Regency Government is planning. There are also tobacco farmers who do not understand what the Pamekasan Regency Government is planning.

There must be a legal effort to help tobacco farmers in Pamekasan Regency. The legal attempt to deal with this problem is the PERMENKEU No. 206/PMK.7/2020. All legal steps can be taken, including making regulations governing the use, monitoring, and evaluation of the Tobacco Excise Revenue Sharing Fund in Pamekasan. The Pamekasan district government and tobacco farmers must follow this rule when using the DBHCHT program and do things that make people more likely to talk to each other.

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