International Journal of Economics, Business and Innovation Research
https://e-journal.citakonsultindo.or.id/index.php/IJEBIR
E-ISSN : 2964-0865
IJEBIR

CIPP Evaluation Of The Use Of Tobacco Excise Revenue-Sharing Funds For Law Enforcement In Malang, Kediri, And Pasuruan

Wisnu Nugrahini[1], Suryadi[2]

[1,2]Pusdiklat Bea Cukai

Email: wisnunugrahini@gmail.com, sirihkuning@gmail.com

Abstract

The Tobacco Excise Revenue Sharing Fund (DBH CHT) allocates 10 percent of its funds to law enforcement against illicit cigarettes, yet little is known about how these funds become activities and results at the regional level. This study evaluates the use of DBH CHT for law enforcement in Malang, Kediri, and Pasuruan, East Java, during 2023–2025 using the Context, Input, Process, Product (CIPP) model. A qualitative multiple-case study was conducted using ten interview summaries representing eight groups of customs and local government sources, together with regulatory documents, analyzed thematically. The findings show that the need for DBH CHT support is widely acknowledged, but regional needs and distribution channels differ. The main constraints are not merely insufficient funds but personnel capacity, continuity of knowledge, certainty of expenditure accountability, and cross-regional scheduling. The evidence better supports the implementation of activities than a decline in illicit cigarette circulation. Strengthening the program requires resolving implementation barriers while measuring results at separate levels: outputs, detection, awareness, and compliance.

Keywords: Illicit Cigarettes, Law Enforcement, Revenue Sharing Fund, Tobacco Excise

INTRODUCTION

The Tobacco Excise Revenue Sharing Fund (DBH CHT) is a government fiscal policy instrument aimed at returning a portion of state revenue from tobacco excise to regions to finance priority programs, including controlling the negative impacts of tobacco consumption. As a form of earmarked regional transfer, the DBH CHT is directed to ensure its use aligns with national policy objectives and regional development needs (Mardianingsih & Supriyatno, 2019; Shah & Thompson, 2004). Therefore, the

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

effectiveness of DBH CHT management is largely determined by the accuracy of planning, allocation, and program implementation at the regional level.

Based on Minister of Finance Regulation Number 72 of 2024 as updated through Minister of Finance Regulation Number 22 of 2026, the use of DBH CHT is directed towards three main areas: 50 percent public welfare, 40 percent health, and 10 percent law enforcement. The law enforcement sector plays a strategic role in eradicating the circulation of illegal excisable goods (BKC), particularly illegal cigarettes, through supervision, enforcement, outreach, and increasing compliance with excise regulations. Its implementation requires coordination between local governments and the Directorate General of Customs and Excise as stipulated in Minister of Finance Decree Number 52/KM.4/2024.

The phenomenon of illegal cigarette circulation remains a serious problem due to its impact on state revenue, business competition, and tobacco consumption control. The Directorate General of Customs and Excise recorded 13,484 enforcement actions with evidence reaching 816 million illegal cigarettes by September 2025 (DJBC, 2025). In East Java, enforcement actions in 2024 reached 1,500 cases with evidence of 176.79 million cigarettes. Meanwhile, in the Malang, Kediri, and Pasuruan regions, illegal cigarette circulation activities were still found through increased confiscations and disclosures of unlicensed production (detikJatim, 2024; ANTARA Jatim, 2025; Bisnis.com, 2025). This condition indicates that high enforcement activity does not necessarily reflect success in suppressing the circulation of illegal cigarettes.

Another issue is evident in budget allocation. In 2024, Pasuruan Regency reportedly allocated Rp6.91 billion in DBH CHT for law enforcement, or only 1.85 percent of the total planned use of Rp372.78 billion, far below the indicative proportion of 10 percent (CNN Indonesia, 2024). On the other hand, DBH CHT receipts in Pasuruan Regency, Malang Regency, and Kediri City showed different developments during 2023–2025 (DDTC News, 2023, 2024a, 2025; Sekilas Media, 2025). This phenomenon indicates a problem in the alignment between the amount of funds received, budgeting priorities, and the needs of law enforcement implementation in the region.

The urgency of this research is further highlighted by the gap between policy output and outcome. The high number of enforcement actions and seizures of illegal cigarettes has not been accompanied by adequate evidence of a reduction in the circulation of illegal cigarettes in the study area. The national prevalence of illegal cigarettes was recorded at 6.86 percent in 2023 and is estimated to remain in the range of 7–10 percent of national consumption (DDTC News, 2024b; Kontan, 2025). This situation indicates a potential implementation gap, namely the gap between formulated policy objectives and the results of implementation in the field (Mazmanian & Sabatier, 1983). Furthermore, limited personnel, monitoring facilities, inter-agency coordination,

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

and implementing capacity also contribute to obstacles in achieving effective law enforcement (Salsabila & Irianto, 2025; Van Meter & Van Horn, 1975).

Based on previous research, studies on DBH CHT have focused more on the health sector and Customs and Excise oversight performance, while evaluation of the use of DBH CHT specifically in law enforcement is still limited (Waluyo et al., 2024; Salsabila & Irianto, 2025; Rozak et al., 2026). Thus, there is a research gap in linking budgeting, activity implementation, and law enforcement outcomes in an integrated manner.

This study offers a novelty through an evaluation of the use of DBH CHT in law enforcement in Malang Regency, Pasuruan Regency, and Kediri City during the 2023–2025 period using the CIPP (Context, Input, Process, Product) model from Stufflebeam (2003). This approach is expected to provide a comprehensive overview of policy suitability, budget adequacy, implementation processes, and program achievements in supporting the eradication of illegal cigarette circulation.

Methodology

This study uses a qualitative approach with a multiple-case study design and the CIPP (Context, Input, Process, Product) evaluation model to evaluate the use of Tobacco Excise Revenue Sharing Funds (DBH CHT) in law enforcement. The study was conducted in Pasuruan Regency, Malang Regency, and Kediri City, East Java Province, considering that the three regions are large recipients of DBH CHT and have different characteristics of budget management and law enforcement implementation. Data sources consist of primary and secondary data. Research informants numbered 15–20 people selected by purposive sampling, including officials from the Directorate General of Customs and Excise (DJBC), the Customs and Excise Supervision and Service Office (KPPBC), the Regional Financial and Asset Management Agency (BPKAD), the Civil Service Police Unit (Satpol PP), and other stakeholders related to the implementation of DBH CHT.

Data collection was conducted through semi-structured in-depth interviews, documentation studies of planning reports, budgeting, and realization of DBH CHT, and law enforcement activity reports, as well as observations of program implementation at the research sites. Data analysis used the Miles et al. (2014) model, including data reduction, data presentation, conclusion drawing and verification. Furthermore, a gap analysis was conducted by comparing normative provisions and the realization of DBH CHT implementation based on the four CIPP evaluation components. Data validity was checked through source triangulation, method triangulation, member checking, and audit trail to ensure the consistency and credibility of the research results.

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

International Journal of Economics, Business and Innovation Research
https://e-journal.citakonsultindo.or.id/index.php/IJEBIR
E-ISSN : 2964-0865
IJEBIR

RESULTS AND DISCUSSION

Results are presented according to the four CIPP dimensions. Each finding is directly discussed with respect to theory and previous research. Attribution refers to the interview summary of each source group, not direct verification of individual statements.

Context: Urgency Recognized, but Needs and Distribution Channels Differ

Implementers linked the urgency of the CHT DBH to protecting state revenue, the sustainability of the legal industry, and the need to reach the illegal cigarette trade at the local level. Kediri Customs and Pasuruan Customs assessed that local governments, particularly the Public Order Agency (Satpol PP), expanded their reach due to local knowledge and close ties with the community, complementing, not replacing, Customs enforcement authority. This pattern aligns with collaborative governance, which emphasizes cross-agency cooperation (Ansell & Gash, 2008) and with Salsabila and Irianto's (2025) findings that the vast area and limited personnel limit Customs oversight in Malang.

However, needs are not uniform. Kediri is primarily described as a distribution market and transit route. Malang is described as both a transit route and a region requiring oversight of industry and products in local retail, while Pasuruan exhibits a combination of industry, distribution, and retail trade. Kediri Customs compared Kediri City with Nganjuk Regency to demonstrate that the allocation size does not reflect the area, and the Kediri Regency Government stated that its activities do not yet cover all 26 sub-districts and therefore must be prioritized according to risk.

Within the contextual evaluation framework, which assesses needs, problems, and assets (Stufflebeam & Coryn, 2014), these findings suggest that program suitability cannot be assessed solely on budget allocations or percentages. The concentration of excise cases in production and distribution centers in East Java (Suarda et al., 2024) and the ratio of 15 field officers to 33 sub-districts in Malang Regency (Rozak et al., 2026) reinforce the need for risk- and outreach-based planning.

Distribution channels have also changed. The Kediri Regency Government and Pasuruan Customs and Excise attribute demand to price differences and low-income consumers, but this is the perspective of implementers, not yet complemented by the consumer perspective. Kediri Customs and Excise describes online transactions, cash on delivery, delivery services, and toll roads, while the Pasuruan Regency Government and Kediri City Government describe traveling vendors and hidden storage.

This description is consistent with the court's findings that the perpetrators' primary motive was economic gain and that the cigarettes were transported via trucks, buses, and courier services. Consequently, activity plans that simply replicate easily accessible retail locations risk missing actual distribution. Requests for activity flexibility should also

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

be read specifically. The Pasuruan Regency Government considers regulatory changes generally appropriate, and Malang Customs acknowledges that standardization helps control funds. Therefore, what is being requested is measured adjustments, not rejection of the regulations.

Input: Available Funds Do Not Automatically Become Implementation Capacity

The Malang Regional Office of the Budgetary and Budgetary Agency (KPPBC), the Kediri Regency Government, the Pasuruan Regency Government, and the Pasuruan City Government indicated that available funds cannot always be realized due to limitations related to the types of expenditures that can be funded, personnel, other workloads, and administrative processes. The main issue is better understood as the ability to convert the budget into relevant activities rather than a nominal shortage. The Pasuruan Regency Government explained that low costs per activity result in high-frequency targets when the budget is large, then those targets conflict with time and personnel.

In implementation theory, resources are only one of several determining factors for success, alongside interorganizational communication and the characteristics of implementing agents (Van Meter & Van Horn, 1975). This finding aligns with the conclusion of Waluyo et al. (2024) that the implementation of the DBH CHT budget in Kediri City, even in the health sector, has not been running smoothly. The remaining budget also has no single meaning. The Pasuruan Regency Government cited differences in honorariums when resource persons were replaced by officials with different payment qualifications, so the cause of the remaining balance needs to be investigated before being considered a failure.

Customs personnel limitations emerged in all three regions, particularly when they had to support multiple local governments while performing independent duties, as also found at the Malang Customs and Excise Office (Salsabila & Irianto, 2025). Local government needs were more diverse. The Kediri Regency Government assessed competency as relatively adequate but emphasized limitations in personnel numbers and workload, while the Pasuruan Regency Government still required covert information gathering capabilities. Rotation created problems that were not adequately addressed with additional training. Kediri Customs reported re-assistance after a change in activity management, and Batu City faced challenges due to a failed system access handover. Organizational capacity does not automatically persist after a change in officers, so procedural documentation, access management, and handover should be considered as part of the executive's capacity.

The infrastructure needs also vary, ranging from vehicles and administrative equipment (Kediri Regency), laptops and printers (Kediri City), to CCTV, which, according

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

to the Pasuruan Office of Public Order Management (KPPBC), requires a network, operators, and operating costs. Therefore, procurement needs to be assessed alongside operational support. The Pasuruan Regency Government's proposal for machine tracking is an aspiration that has yet to prove its feasibility and effectiveness.

Process: Coordination, Accountability, and Operational Adaptation

The governments of Kediri Regency, Kediri City, and Pasuruan Regency described smooth coordination with Customs through planning discussions and regular communication, while Malang Customs reported fragmented coordination between regional agencies, resulting in repetitive discussions. Both patterns can coexist within a single system: relationships between regional agencies and Customs are good, but coordination across regional agencies is not yet integrated.

Effective collaboration requires clear processes and shared commitment, not just good relationships (Ansell & Gash, 2008), and tobacco policies spread across multiple agencies are considered incoherent. Because Customs and Excise personnel serve multiple regions, schedule changes in one area impact others. The causes of delays are also heterogeneous. The Customs and Excise Office (KPPBC), the Kediri Regency Government, and the Pasuruan Customs and Excise Office (KPPBC) attributed the delay to budget availability, while the Kediri City Government did not identify disbursement as a constraint, and Batu City attributed it to system registration after a change of operator.

Certainty of accountability influences implementers' readiness to act. Both the Pasuruan City Government and Customs Office's reports attributed operational obstacles to local documentation, payments, and accountability for sample purchases. According to Malang Customs, Customs can explain the relevance of enforcement activities but does not examine all details of local government finances, so technical approval does not necessarily eliminate spending uncertainty.

Obstacles to sample purchasing also vary. Malang City and the Kediri Regency Government questioned the adequacy of the costs, the Pasuruan Regency Government deemed the costs sufficient, and Pasuruan City emphasized the difficulty of obtaining proof of purchase. Therefore, raising the nominal limit does not automatically resolve the evidence issue. This situation highlights the challenge of maintaining accountability without making implementers overly cautious, and implementation remains dependent on implementers' understanding and disposition toward the rules (Van Meter & Van Horn, 1975).

Operations focused on open retail face limitations when goods are hidden, vendors relocate, or transactions shift to digital channels. The Pasuruan Regency Government stated that officers remain recognizable even in plainclothes, the Kediri City Government is considering night operations, and the Kediri Regency Government stated that its

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

operations have not yet reached closed networks, couriers, and online commerce. Transactions shifting to messaging apps and online marketplaces has also been noted in Malang Regency (Rozak et al., 2026).

These findings support a review of the division of roles according to authority, rather than an expansion of the duties of all local governments. Public communication uses face-to-face communication, radio, television, social media, and outdoor media, but the number of broadcasts or interactions does not necessarily indicate who receives and understands the message, as acknowledged by the Pasuruan Regency Government. Legal literacy and awareness among business actors are considered crucial for excise compliance, so measures of target group understanding need to be developed.

Product: Proven Output, Circulation Decrease Not Yet

The resume contains information on joint operations, information gathering, outreach, machine monitoring, and seized goods. The figures reflect implementation, but differ across units, periods, and scopes. The results of all Customs operations are not equivalent to the results of joint operations by a single local government, and the figures up to the time of the interview do not represent a full year. The Kediri Regency Government indicated that the increase in seized goods could be attributed to improved information gathering techniques, and the Malang Customs and Excise Office (KPPBC) added that transit time influences the size of seized goods. The number of seized goods is therefore an indicator of detection, not a measure of circulation. Quantitative evidence at the customs office level does report that seized goods are associated with increased excise revenue, but this relationship was not tested in this study.

Several sources reported that traders were becoming more cautious or no longer displaying goods openly. This observation is consistent with a response to surveillance, but it does not distinguish between the cessation of sales and the concealment of goods. The Pasuruan Regency Government explicitly acknowledged that the decrease in findings does not equate to a measurable reduction in circulation.

The city of Pasuruan even reported behavioral changes even before formal operations were implemented, so even routine patrols and information gathering could have an impact, and changes cannot be directly attributed to a single activity or funding source. The finding of a court ruling study that the risk of punishment is relatively low while the profits to perpetrators are high (Suarda et al., 2024) suggests caution in interpreting a decrease in open sales as a cessation.

The Pasuruan City Health Office (KPPBC) stated that a distribution-scale survey was not yet available and that no clear improvements had been observed, while the Pasuruan Regency Government did not yet conduct an educational impact survey. Information systems are better equipped to answer questions about what activities are

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

International Journal of Economics, Business and Innovation Research
https://e-journal.citakonsultindo.or.id/index.php/IJEBIR
E-ISSN : 2964-0865
IJEBIR

being undertaken rather than how much the problem has changed. Product evaluation in CIPP requires assessing both intended and unintended outcomes, both short-term and long-term (Stufflebeam & Coryn, 2014), so outcome indicators need to be tiered, as shown in Table 1.

Table 1. Direction of Development of Outcome Indicators

Yield level	Example of indicators	Limits of interpretation
Output	Activities carried out, location coverage, participants, and schedule compliance	Indicates implementation, not changes in circulation
Detection	Findings according to type of surgery, channel, location, and intensity of examination	Influenced by the ability to find items and target selection
Understanding	Understanding the provisions and benefits of DBH CHT for target groups	Increased understanding does not necessarily change purchases or sales
Compliance and circulation	Repeated observations with consistent procedures and purpose-designed surveys	Causal inference requires a comparative design

The indicators in the table are the direction of evaluation development, not the measurements that are available in this research.

Cross-Dimensional Synthesis

Funds must meet several requirements before becoming operational: relevant plans, accountable expenditures, availability of personnel and facilities, agreed schedules, and targeted methods (Table 2). Disruption of one requirement reduces the benefits of fiscal support even if others are met. Therefore, additional funding is not a universal solution. In areas facing administrative constraints, ensuring implementation is more pressing, while in areas lacking personnel or skills, capacity and scheduling improvements are more relevant. Activity limitations and evidence of expenditure maintain accountability, but if implementers are primarily focused on administrative security and absorption, the question of targeting accuracy can be overlooked. Activity accountability therefore needs to be complemented by results accountability.

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

International Journal of Economics, Business and Innovation Research
https://e-journal.citakonsultindo.or.id/index.php/IJEBIR
E-ISSN : 2964-0865
IJEBIR

Table 2. Synthesis of Findings According to CIPP Dimensions

Dimensions	Main findings	Implications of the discussion
Context	Urgency recognized; risks, regions, and distribution channels differ	Risk-based and outreach planning
Input	The obstacles are not just a lack of funds; personnel capacity, continuity of knowledge, and facilities	Handover and documentation are part of the capacity
Process	Coordination helps, but schedules, certainty of accountability, and staff turnover hinder	Administrative clarification and shared calendar
Product	Outcomes and behavioral changes reported; decline in circulation not yet confirmed	Multilevel outcome indicators

CONCLUSION

This study concludes that the DBH CHT (Civil Service Revenue Sharing Fund) in law enforcement plays a crucial role in supporting information gathering, joint operations, public communication, and monitoring of production facilities in Malang, Kediri, and Pasuruan. However, its effectiveness depends on the alignment of activities with regional needs, organizational readiness, and certainty of implementation. The main obstacle lies in the ability to optimize the budget for relevant activities. The research findings indicate more implementation of activities than a reduction in the circulation of illegal cigarettes, so the causal impact of the DBH CHT cannot be determined.

Regional governments and Customs need to develop programs based on risk mapping, officer capacity, and regional needs. Furthermore, improvements in budget accountability, cross-agency coordination, and evaluation based on output indicators, detection, understanding, and compliance are needed. Further research is recommended, involving traders, consumers, and delivery service providers, and using comparative data to more comprehensively measure the policy's impact.

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

REFERENCES

Ansell, C., & Gash, A. (2008). Collaborative Governance In Theory And Practice. Journal Of Public Administration Research and Theory, 18(4), 543-571. https://doi.org/10.1093/jopart/mum032

ANTARA Jatim. (2025, 28 November). Bea Cukai Kediri sita 41 juta batang rokok ilegal sepanjang 2025. https://jatim.antaranews.com/berita/1008573/bea-cukai-kediri-sita-41-juta-batang-rokok-ilegal-sepanjang-2025

Bisnis.com. (2025, 4 Maret). Pabrik rokok ilegal di Pasuruan digerebek, 800 ribu batang disita. https://kabar24.bisnis.com/read/20250304/16/1845024/pabrik-rokok-ilegal-di-pasuruan-digerebek-800-ribu-batang-disita

CNN Indonesia. (2024, 11 Desember). Pemkab Pasuruan alokasi 60,14 persen dari DBHCHT ke sektor kesehatan. https://www.cnnindonesia.com/nasional/20241211113356-25-1176111/pemkab-pasuruan-alokasi-6014-persen-dari-dbhcht-ke-sektor-kesehatan

DDTC News. (2023). Begini perincian DBH cukai rokok 2023, Jawa Timur paling besar. https://news.ddtc.co.id/berita/nasional/45184/begini-perincian-dbh-cukai-rokok-2023-jawa-timur-paling-besar

DDTC News. (2024a). Aturan perincian DBH cukai rokok 2024 dirilis, Jawa Timur tertinggi. https://news.ddtc.co.id/berita/nasional/1800725/aturan-perincian-dbh-cukai-rokok-2024-dirilis-jawa-timur-tertinggi

DDTC News. (2024b, 20 Juli). Peredaran rokok ilegal 6,87%, potensi penerimaan Rp15 triliun hilang. https://news.ddtc.co.id/berita/nasional/1804166/peredaran-rokok-ilegal-687-potensi-penerimaan-rp15-triliun-hilang

DDTC News. (2025). Perincian DBH cukai rokok 2025, Jawa Timur masih terbesar. https://news.ddtc.co.id/berita/nasional/1808987/perincian-dbh-cukai-rokok-2025-jawa-timur-masih-terbesar

detikJatim. (2024, 28 September). Upaya Bea Cukai dan Pemkab Malang gempur rokok ilegal, hasilnya? https://www.detik.com/jatim/berita/d-7562229/upaya-bea-cukai-dan-pemkab-malang-gempur-rokok-ilegal-hasilnya

Direktorat Jenderal Bea dan Cukai (DJBC). (2025). Laporan kinerja penegakan hukum bidang cukai semester I tahun 2025. Jakarta: Kementerian Keuangan.

Keputusan Menteri Keuangan Nomor 52/KM.4/2024 tentang Petunjuk Teknis Penggunaan Dana Bagi Hasil Cukai Hasil Tembakau Bidang Penegakan Hukum.

Kontan. (2025, 21 November). Kasus rokok ilegal naik 41%, Bea Cukai tindak 15.800 kasus hingga Oktober 2025. https://nasional.kontan.co.id/news/kasus-rokok-ilegal-naik-41-bea-cukai-tindak-15800-kasus-hingga-oktober-2025

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

Mardianingsih, A., & Supriyatno, D. (2019). Efektivitas penggunaan Dana Bagi Hasil Cukai Hasil Tembakau di Kabupaten Jember. Jurnal Administrasi Publik, 7(2), 112-128.

Mazmanian, D. A., & Sabatier, P. A. (1983). Implementation and public policy. Glenview, IL: Scott Foresman.

Miles, M. B., Huberman, A. M., & Saldana, J. (2014). Qualitative data analysis: A methods sourcebook (3rd ed.). Thousand Oaks, CA: SAGE Publications.

Peraturan Menteri Keuangan Nomor 22/PMK.07/2026 tentang Penggunaan Dana Bagi Hasil Cukai Hasil Tembakau.

Peraturan Menteri Keuangan Nomor 72/PMK.07/2024 tentang Penggunaan Dana Bagi Hasil Cukai Hasil Tembakau.

Rozak, M., Khoiron, & Rahmawati, S. D. (2026). Efektivitas Pengawasan Bea Cukai Dalam Mengatasi Peredaran Rokok Ilegal Di Kabupaten Malang. Jurnal Respon Publik, 20(3), 204-211.

Salsabila, N. P., & Irianto, G. (2025). Evaluasi Pengawasan Peredaran Rokok Ilegal Oleh Seksi Penindakan Dan Penyidikan KPPBC Malang. RIGGS: Journal Of Artificial Intelligence And Digital Business, 4(4), 3224-3235. https://doi.org/10.31004/riggs.v4i4.3970

Sekilas Media. (2025, Mei). Tahun ini DBHCHT Kota Kediri terbesar ketiga di Jatim, untuk apa saja kelak? https://sekilasmedia.com/2025/05/tahun-ini-dbhcht-kota-kediri-terbesar-ketiga-di-jatim-untuk-apa-saja-kelak/

Shah, A., & Thompson, T. (2004). Implementing Decentralized Local Governance: A Treacherous Road With Potholes, Detours, And Road Closures. World Bank Policy Research Working Paper No. 3353. Washington, DC: World Bank.

Stufflebeam, D. L. (2003). The CIPP Model For Evaluation: An Update, A Review Of The Model's Development, A Checklist To Guide Implementation. Paper Presented At The Annual Conference Of The Oregon Program Evaluators Network, Portland, Oregon.

Stufflebeam, D. L., & Coryn, C. L. S. (2014). Evaluation Theory, Models, And Applications (2nd Ed.). San Francisco, CA: Jossey-Bass.

Van Meter, D. S., & Van Horn, C. E. (1975). The Policy Implementation Process: A Conceptual Framework. Administration & Society, 6(4), 445-488. https://doi.org/10.1177/009539977500600404

Waluyo, C. P. H., Karjoko, L., & Subekti, R. (2024). Efektivitas Penggunaan Dana Bagi Hasil Cukai Hasil Tembakau (DBH-CHT) Sebagai Instrumen Pemulihan Kesehatan Di Kota Kediri. TERANG: Jurnal Kajian Ilmu Sosial, Politik dan Hukum, 1(2), 43-53. https://doi.org/10.62951/terang.v1i2.200

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.