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THE WHOLE OF GOVERNMENT APPROACH IN THE SUPERVISION OF ILLEGAL CIGARETTES THROUGH THE ILLEGAL CIGARETTE INFORMATION SYSTEM (SIROLEG) IN SIDOARJO REGENCY

Lidia Patricia Manullang[1a*], Indira Arundinasari[2b]

[12]Department of Public Administration, Faculty of Social, Cultural, and Political Sciences,
National Veteran Development University of East Java, Jl. Raya Rungkut Madya No.1 Gunung Anyar, Surabaya, 60294

[a]*E-mail: lidiamanullang629@gmail.com*
[b]*E-mail: Indira.arun.adneg@upnjatim.ac.id*

(*) Corresponding Author
lidiamanullang629@gmail.com

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ABSTRACT

Illegal cigarette distribution remains a persistent challenge that causes state revenue losses and hinders the optimization of tobacco excise revenue. Although the Illegal Cigarette Information System (SIROLEG) has been developed to support integrated supervision, its effectiveness depends on coordination among institutions and public participation. This study aimed to analyze the implementation of the Whole of Government (WoG) approach in supervising illegal cigarette distribution through SIROLEG in Sidoarjo Regency. The study employed a qualitative case study approach, with data collected through interviews, observations, and documentation. The findings showed that the WoG approach had been implemented through coordination between Customs and Excise and the Civil Service Police Unit (Satpol PP), the utilization of SIROLEG as an information integration platform, the establishment of the DBHCHT Task Force, and the implementation of joint operations. However, the social coalition aspect had not been fully optimized due to low public participation in reporting illegal cigarette distribution. This study concludes that the Whole of Government approach supports more integrated supervision through inter-agency coordination and information sharing. The findings imply that strengthening public awareness and participation, alongside sustained inter-agency collaboration, is essential to improve the effectiveness of illegal cigarette supervision in Sidoarjo Regency.

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INTRODUCTION

Indonesia is one of the countries with a high level of tobacco production and consumption, making the tobacco sector an important contributor to economic activities and state revenue. National tobacco production increased from 193.79

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thousand tons in 2015 to 238.81 thousand tons in 2023, although it was estimated to decline slightly by 1.95% to 234.14 thousand tons in 2024. Despite this decrease, the overall trend indicates the strong capacity of the national tobacco industry. Among all tobacco-producing regions, East Java Province has consistently been the largest producer in Indonesia. In 2023, East Java produced 109.03 thousand tons of tobacco, accounting for approximately 45.65% of the national tobacco production. This substantial contribution highlights the strategic role of East Java in supporting the tobacco industry and generating excise revenue, thereby emphasizing the importance of effective supervision and control of tobacco products, including the prevention of illegal cigarette distribution. (Sekretariat Jenderal Kementerian Pertanian, 2024)

Table 1. Tobacco Production in East Java, 2018–2024

Year	Tobacco (Thousand Tons)
2018	84,10
2019	132,60
2020	136,00
2021	110,80
2022	99,50
2023	146,33
2024	213,57

Source: BPS (Data processed by the author, 2025)

Tobacco production in East Java during the 2018–2024 period showed a generally increasing trend despite fluctuations in several years. After experiencing a decline in 2021–2022, production increased significantly and reached its highest peak of 213.57 thousand tons in 2024.

Table 2. Tobacco Production Centers in East Java Province, 2024

No.	Kabupaten	Produksi (ton)	Share (%)	Share Kumulatif (%)
1	Jember	28.999	29,13	29,13
2	Probolinggo	11.304	11,36	40,49
3	Pamekasan	11.273	11,32	51,81
4	Bojonegoro	11.25	11,30	63,12
5	Situbondo	6.879	6,91	70,03
6	Lainnya	29.837	29,97	100,00
—	Jawa Timur	99.542	100,00	—

Source: Satu Data Pertanian, 2025

Tobacco production in East Java is concentrated in several major producing regencies, with Jember Regency as the largest producer, followed by Probolinggo, Pamekasan, Bojonegoro, and Situbondo (Sekretariat Jenderal Kementerian Pertanian, 2024). Although Sidoarjo Regency is not a major tobacco-producing area, it recorded the highest number of illegal cigarette enforcement actions within the working area of KPPBC TMP B Sidoarjo in 2022. The high market demand for cigarettes in transit areas such as Sidoarjo is in line with the national phenomenon shown by data from the Ministry of Health of the Republic of Indonesia that the number of active smokers in Indonesia has reached 70 million people, with the majority of users coming from groups of young people and teenagers (Kementerian Kesehatan, 2024).

Table 3. Recapitulation of Illegal Cigarette Enforcement by the Regional Office of DJBC East Java I (2020–2024)

Year	Number of Enforcement Actions	Tobacco Products		
		Number of Cigarettes	Value of Goods (IDR)	Value of Losses (IDR)
2020	77	21.278.356	21.696.641.220	9.677.743.280
2021	520	16.404.644	16.726.521.040	8.601.184.800
2022	1215	35.599.190	40.582.476.600	21.388.692.000
2023	217	33.058.332	40.995.486.360	21.796.717.288
2024	196	46.905.039	64.087.344.545	35.134.931.299

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Source: KPPBC TMP B Sidoarjo, 2025

The enforcement of illegal tobacco products in East Java during the 2020–2024 period showed fluctuations accompanied by an increase in the number of confiscated goods and state losses. A significant increase occurred in 2022, with 1,215 enforcement cases and 35.6 million illegal cigarettes confiscated, while 2024 recorded the highest number of confiscations, reaching nearly 47 million cigarettes, with estimated state losses amounting to IDR 35.1 billion.

Table 4. Enforcement Data in the Regional Office Area of DJBC East Java I (2020–2024)

City / Regency	Year	Number of Enforcement Actions	Tobacco Products		
			Number of Cigarettes	Value of Goods (IDR)	Value of Losses (IDR)
Surabaya City	2020	21	878.428	777.501.600	345.766.180
	2021	7	1.276.400	1.031.968.000	670.131.000
	2022	27	5.460.400	6.224.256.000	3.280.440.000
	2023	51	16.154.200	20.280.985.000	10.813.785.400
	2024	87	39.510.090	53.842.489.960	29.587.583.532
Sidoarjo Regency	2020	39	20.340.880	20.747.697.600	9.255.100.400
	2021	502	11.507.224	11.731.255.240	6.030.114.000
	2022	1177	20.315.590	23.159.772.600	12.214.332.000
	2023	156	12.529.772	15.224.679.560	8.056.485.048
	2024	73	6.986.649	9.696.278.005	5.241.058.567
Mojokerto City	2020	14	46.608	47.225.520	21.016.200
	2021	3	3.620.980	3.693.297.000	1.900.939.800
	2022	9	9.503.200	10.833.648.000	5.701.920.000
	2023	9	3.030.360	3.803.101.800	2.027.310.840
	2024	24	396.896	155.666.020	297.849.064
Mojokerto Regency	2020	3	12.440	12.383.700	5.965.300
	2021	-	-	-	-
	2022	1	320.000	364.800.000	192.000.000
	2023	1	1.344.000	1.686.720.000	899.136.000
	2024	12	11.404	15.684.560	8.422.136

Source: KPPBC TMP B Sidoarjo (Data processed by the author, 2025)

Sidoarjo Regency recorded a relatively high number of illegal cigarette enforcement actions compared to several other regions, with significant values of confiscated goods and estimated state losses, although the number of confiscated cigarettes remained lower than that of Surabaya City. This condition indicates that the circulation of illegal cigarettes in Sidoarjo does not only target small-scale markets but also involves products with high economic value, making Sidoarjo a strategic yet vulnerable area due to its position as a buffer zone for Surabaya and a major distribution route. Furthermore, although Sidoarjo is not a tobacco-producing region, it remains an interesting area to study because of its role as a distribution and transit route for illegal cigarettes in East Java.

The Illegal Cigarette Information System (SIROLEG) has become an essential tool in controlling the national circulation of illegal cigarettes because it integrates the entire supervision process, from field reporting to strategic analysis, in a centralized system. Developed by the Directorate General of Customs and Excise, SIROLEG functions as a mobile application that enables Satpol PP officers to instantly report findings of illegal cigarettes by providing photo and video evidence, GPS coordinates, and quantitative data such as the number of cigarettes, lost excise value (NMKP), and estimated state losses. Its analytical dashboard feature maps national distribution patterns, identifies circulation hotspots across provinces, and generates automatic reports for coordination with Customs and Excise, thereby transforming previously fragmented raw data into actionable intelligence (Diskominfo Demak, 2023).

The utilization of SIROLEG as a digital platform is in line with Presidential Regulation Number 95 of 2018 concerning the Electronic-Based Government System (SPBE), which serves as the primary foundation for the digital

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transformation of public administration in Indonesia (Peraturan Presiden Republik Indonesia Nomor 95 Tahun 2018 Tentang Sistem Pemerintahan Berbasis Elektronik, 2018). The SPBE regulation encourages the use of information technology to simplify public services, improve transparency, and strengthen inter-agency coordination. In the supervision of illegal cigarettes, the implementation of SPBE supports the use of the SIROLEG application through real-time data integration, enabling faster, more effective, and centralized information exchange between Customs and Excise and Satpol PP.

The implementation of SPBE can also be seen through the improving SPBE Index achievement in East Java, which reflects the progress of digital transformation in regional governance. In 2024, East Java ranked fifth nationally with a score of 3.67 out of 4.00 (Keputusan Menteri Pendayagunaan Aparatur Negara Dan Reformasi Birokrasi Republik Indonesia Nomor 663 Tahun 2024 Tentang Hasil Evaluasi Sistem Pemerintahan Berbasis Elektronik Pada Instansi Pusat Dan Pemerintah Daerah Tahun 2024, 2024). Meanwhile, Sidoarjo Regency achieved an SPBE Index score of 3.45, ranking 12th in East Java, which indicates the readiness of its e-government infrastructure in supporting integrated public services, including the supervision of illegal cigarettes through SIROLEG. This condition demonstrates that the implementation of the Whole of Government (WoG) approach can strengthen inter-agency coordination among Customs and Excise, the Civil Service Police Unit (Satpol PP), and local government institutions, thereby optimizing the utilization of SIROLEG features in a more integrated and effective manner to support illegal cigarette supervision.

Illegal cigarette supervision is also comprehensively regulated through the excise legal framework that serves as the operational basis for implementation in the field. Legally, the supervision of illegal cigarettes is regulated under Law Number 11 of 1995 concerning Excise, which was amended by (Undang-Undang Republik Indonesia Nomor 39 Tahun 2007 Tentang Perubahan Atas Undang-Undang Nomor 11 Tahun 1995 Tentang Cukai, 2007)Law Number 39 of 2007. The regulation requires all cigarette products to carry official excise stamps and grants full authority to Customs and Excise to take action against violations related to both the production and distribution of illegal cigarettes (Undang-Undang Republik Indonesia Nomor 39 Tahun 2007 Tentang Perubahan Atas Undang-Undang Nomor 11 Tahun 1995 Tentang Cukai, 2007). In addition, the Regulation of the Minister of Finance of the Republic of Indonesia Number 72 of 2024 concerning the Utilization of Tobacco Excise Revenue Sharing Funds (DBHCHT) enables local governments, including Sidoarjo Regency, to directly finance programs related to the eradication of illegal cigarettes and law enforcement activities (Peraturan Menteri Keuangan Republik Indonesia Nomor 72 Tahun 2024 Tentang Penggunaan Dana Bagi Hasil Cukai Hasil Tembakau, 2024).

Illegal cigarette supervision is also strengthened through the implementation of the Electronic-Based Government System (SPBE), which promotes the use of technology in public administration. The integration of SPBE and excise regulations creates a more coordinated and data-driven supervisory ecosystem, enabling more effective law enforcement. According to (TK.Harahap et al., 2021), public policy serves as the basis for government actions in achieving predetermined objectives, while (Sholih Muadi, Ismail MH, 2016) emphasize the importance of consistent policy implementation to achieve those objectives. In this context, SIROLEG represents the implementation of SPBE by facilitating inter-agency information integration in illegal cigarette supervision. This is consistent with (Rachmad et al., 2024), who state that supervision is an essential organizational function to ensure that activities are carried out in accordance with established goals. Therefore, SIROLEG functions not only as a reporting platform but also as a tool that supports more coordinated and accountable supervision.

The readiness of infrastructure and inter-agency coordination is also supported by a multilayered legal framework for illegal cigarette supervision, established from the central to the regional level through the utilization of Tobacco Excise Revenue Sharing Funds (DBHCHT) in Sidoarjo Regency. The Excise Law grants enforcement authority to Customs and Excise, while DBHCHT regulations enable local governments to actively participate in combating illegal cigarettes through funding for preventive and repressive programs implemented in a planned manner. This coordination is further strengthened through the establishment of the Illegal Excise Goods Eradication Task Force funded by DBHCHT in Sidoarjo Regency, which is responsible for activities ranging from information gathering and mapping vulnerable areas to conducting joint operations and reporting to the Regent. However, although SIROLEG has helped accelerate inter-agency coordination, the accessibility of the application remains limited because the public cannot directly submit reports through the system. As a result, the effectiveness of supervision still heavily depends on the verification and data input process conducted by Satpol PP.

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The limited accessibility of SIROLEG indicates the need for a more integrated Whole of Government (WoG) approach in supervising illegal cigarettes in Sidoarjo. WoG is a cross-agency collaborative approach aimed at achieving shared goals through coordination, integration, and the establishment of specific task forces, and it emerged as a response to sectoral fragmentation caused by the New Public Management approach, which tends to create sectoral ego among institutions (Suwarno & Sejati, 2017). In the context of illegal cigarette supervision, this approach is relevant because it can strengthen synergy among Customs and Excise, Satpol PP, and local governments through integrated coordination and information exchange, particularly in addressing the high distribution of illegal cigarettes across regions such as the Madura-Sidoarjo route, despite the increasing number of enforcement actions (Suwarno & Sejati, 2017).

Previous studies on illegal cigarette control in Indonesia have primarily focused on law enforcement effectiveness, excise compliance, public awareness, and the utilization of Tobacco Excise Revenue Sharing Funds (DBHCHT) in supporting enforcement activities. Although these studies have provided valuable insights into regulatory and enforcement aspects, limited attention has been given to the role of digital governance systems in facilitating inter-agency collaboration in illegal cigarette supervision. In particular, studies examining the integration of the Illegal Cigarette Information System (SIROLEG) within the Whole of Government (WoG) framework remain scarce. Consequently, the extent to which SIROLEG supports coordination, information integration, and collaborative decision-making among institutions involved in illegal cigarette supervision has not been sufficiently explored.

This study addresses this gap by analyzing the implementation of the Whole of Government approach in illegal cigarette supervision through SIROLEG in Sidoarjo Regency. The novelty of this study lies in its focus on the intersection between digital governance and collaborative governance, particularly in examining how SIROLEG functions not only as a reporting tool but also as a coordination mechanism that supports inter-agency integration among Customs and Excise, Satpol PP, and local government institutions. By applying the Whole of Government perspective, this study contributes to the literature on collaborative governance and digital public administration, while also providing practical insights for strengthening integrated supervision of illegal cigarette distribution. Therefore, this study aims to analyze the implementation of the Whole of Government approach in supervising illegal cigarettes through SIROLEG in Sidoarjo Regency.

METHOD

This research uses a qualitative approach (Siyoto & Sodik, 2015) and descriptive research type (Afiyanti & Rachmawati, 2014) with a case study design to examine the implementation of the Whole of Government approach in supervising illegal cigarettes through SIROLEG in Sidoarjo Regency. The study was conducted from September 2025 to April 2026, with data collection carried out from February to April 2026 at KPPBC TMP B Sidoarjo and the Civil Service Police Unit (Satpol PP) of Sidoarjo Regency as the institutions directly involved in illegal cigarette supervision. Informants were selected using purposive sampling and consisted of six individuals, including one Customs and Excise officer from the Public Relations and Information Service Division, one Head of Enforcement Section of Satpol PP, two illegal cigarette sellers, and two consumers of illegal cigarettes. Data were collected through in-depth interviews, observation, documentation, official documents, and reports on illegal cigarette enforcement activities (Saat & Mania, 2020). Ethical considerations were applied by informing participants about the objectives of the study, obtaining their voluntary consent prior to data collection, and ensuring the confidentiality of their identities throughout the research process. Data validity was ensured through source and technique triangulation (Sugiyono, 2015). The collected data were analyzed using the interactive model of Miles, Huberman, & Saldaña (2014) in (Fajri et al., 2023), which consists of data condensation, data display, and conclusion drawing. Prior to interpretation, interview data were coded and categorized based on the four indicators of the Whole of Government approach, namely strengthening inter-agency coordination, establishing special coordinating institutions, forming task forces, and building social coalitions.

RESULT AND DISCUSSION

The Whole of Government (WoG) approach emphasizes the importance of coordination and integration among government institutions in addressing public issues collaboratively (Suwarno & Sejati, 2017). In this study, the WoG

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approach was used to examine the coordination between KPPBC TMP B Sidoarjo and the Civil Service Police Unit (Satpol PP) of Sidoarjo Regency in supervising illegal cigarettes through four indicators: strengthening inter-agency coordination, establishing special coordination institutions, forming task forces, and building social coalitions. These four indicators are reflected in the utilization of SIROLEG, the establishment of the DBHCHT Task Force, the implementation of joint operations, and community involvement in providing information related to the circulation of illegal cigarettes.

Strengthening Inter-Agency Coordination

The control of illegal cigarette distribution in Sidoarjo Regency is carried out through coordination between KPPBC TMP B Sidoarjo and the Civil Service Police Unit (Satpol PP) of Sidoarjo Regency, which includes information exchange, field supervision activities, and follow-up actions on findings. Supervision activities are not conducted spontaneously but begin with information gathering through regional mapping, public reports, previous findings, and data recorded in SIROLEG. Satpol PP also conducts several stages of information gathering before joint operations are carried out to ensure the clarity of locations and forms of violations to be followed up. During the supervision process, officers identify characteristics of illegal cigarettes, such as products without excise stamps, counterfeit excise stamps, incorrect personalization, and improper designation. This condition indicates the existence of inter-agency coordination that is reflected not only in field supervision activities but also in the preparation of activity programs and budget management, the provision and maintenance of supporting facilities and infrastructure, as well as the implementation of reporting mechanisms for the results of illegal cigarette eradication activities. This finding is in line with previous research conducted by (Sinaga, D. S. et al., 2025) and (Arundinasari, 2022) which stated that coordination can be observed through the preparation of activity plans and budgets, the provision and maintenance of supporting facilities and infrastructure, and the reporting mechanisms for the implementation of illegal cigarette eradication activities.

Inter-agency coordination can be seen through the complementary division of roles between Customs and Excise and Satpol PP. Customs and Excise acts as the institution responsible for supervising and controlling law enforcement activities, particularly those related to technical authority and the utilization of DBHCHT funds, while Satpol PP focuses on field implementation activities such as identifying locations, supporting security measures, and assisting in joint operations. To support this coordination, SIROLEG is utilized as a medium for data integration and information exchange among institutions. The system is used by Satpol PP to record the results of field information gathering, which are then analyzed by Customs and Excise as the basis for determining follow-up supervisory actions. The findings indicate that SIROLEG functions not merely as a reporting application, but as a digital governance instrument that facilitates collaborative decision-making among institutions.

The use of SIROLEG involves several stages, including team preparation, determination of supervision locations, field information gathering, data entry of findings, and verification by Customs and Excise before further operations are conducted. This mechanism demonstrates that SIROLEG functions not only as a documentation tool but also as an integrated coordination and decision-making system in illegal cigarette supervision. Each enforcement activity is carried out in accordance with official procedures covering administrative requirements, documentation, and operational security aspects. The results of enforcement activities are subsequently documented in an Enforcement Evidence Report (SBP) as a form of administrative accountability. This finding supports the Whole of Government perspective proposed by Suwarno and Sejati (2017), which emphasizes information integration and cross-agency collaboration in addressing complex public issues.

Figure 1. Characteristics of Illegal Cigarettes

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Source: Instagram of KPPBC TMP B Sidoarjo, 2026

The utilization of SIROLEG is considered effective in accelerating coordination between Customs and Excise and Satpol PP because all supervisory data can be recorded and accessed in a more organized manner. The information available in the system helps officers determine supervision locations, particularly at points previously identified as areas of illegal cigarette circulation, such as small shops, grocery stores, and mobile sales activities. In addition to being supported by the system, inter-agency coordination is also strengthened through both formal and informal communication patterns. Formal coordination is conducted through meetings, work program formulation, and activity planning, while informal communication takes place flexibly through WhatsApp, telephone calls, and direct communication in the field according to operational needs. The combination of these coordination patterns demonstrates that the working relationship between Customs and Excise and Satpol PP operates adaptively and continuously in supporting the supervision of illegal cigarettes in Sidoarjo Regency.

The findings indicate that SIROLEG functions not merely as a reporting application, but as a digital governance instrument that facilitates collaborative decision-making among institutions. This finding supports the Whole of Government perspective proposed by Suwarno and Sejati (2017), which emphasizes the integration of information, resources, and institutional functions in addressing public issues that cannot be effectively managed by a single agency. Through SIROLEG, coordination is no longer dependent solely on direct communication between officers, but is supported by a shared information system that enables faster responses and more targeted supervision. This condition demonstrates a shift from conventional coordination practices toward a more integrated governance model based on information sharing and collective action. The findings also suggest that digital platforms can strengthen institutional capacity by reducing information fragmentation and improving the continuity of inter-agency coordination.

Establishing a Special Coordination Institution

The establishment of a special coordination institution in the control of illegal cigarette distribution in Sidoarjo Regency is reflected in the division of roles, activity management, and mechanisms for supervising the use of DBHCHT funds involving several agencies. In its implementation, KPPBC TMP B Sidoarjo acts as the supervising and directing authority for control activities, particularly those related to the utilization of DBHCHT budget allocations, while the Sidoarjo Civil Service Police Unit (Satpol PP) focuses more on the implementation of field operations. This division of roles indicates

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that inter-agency coordination has been carried out in a structured manner through complementary functions in the enforcement of illegal cigarette control. This coordination is further strengthened by the existence of the DBHCHT Task Force (Satgas DBHCHT), which involves several agencies within a single integrated enforcement mechanism. The establishment of this task force shows that coordination does not only take place informally, but has also developed a clearer institutional basis through the defined division of duties, responsibilities, and scope of work among the respective agencies involved.

Figure 2. Decree on the DBHCHT Task Force



BUPATI SIDOARJO
PROVINSI JAWA TIMUR

KEPUTUSAN BUPATI SIDOARJO
NOMOR : 100.3.3.2/ 205 /438.1.1.3/2025

TENTANG

SATUAN TUGAS PEMBERANTASAN BARANG KENA CUKAI ILEGAL DANA BAGI HASIL CUKAI HASIL TEMBAKAU KABUPATEN SIDOARJO TAHUN ANGGARAN 2025

DENGAN RAHMAT TUHAN YANG MAHA ESA

BUPATI SIDOARJO,

Menimbang : a. bahwa sesuai dengan Peraturan Menteri Keuangan Nomor 72 Tahun 2024 tentang Penggunaan Dana Bagi Hasil Cukai Hasil Tembakau, salah satu program yang didanai di bidang penegakan hukum adalah pemberantasan barang kena cukai ilegal;

b. bahwa berdasarkan pertimbangan sebagaimana dimaksud huruf a, perlu menetapkan Keputusan Bupati tentang Satuan Tugas Pemberantasan Barang Kena Cukai Ilegal Dana Bagi Hasil Cukai Hasil Tembakau Kabupaten Sidoarjo Tahun Anggaran 2025;

Source: Sidoarjo Civil Service Police Unit, 2026

The regional government secretariat mechanism is implemented through the allocation of DBHCHT funds to the sectors of health, social welfare, and law enforcement. In the law enforcement sector, the budget is utilized for preventive activities in the form of socialization programs and repressive activities in the form of field supervision operations involving Satpol PP and Customs and Excise. The implementation of these socialization activities demonstrates the government's efforts to improve public understanding and awareness regarding the impacts of illegal cigarette distribution. This finding is in line with previous research conducted by (Junfirio et al., 2024), which stated that one of the strategic steps to improve the effectiveness of law enforcement is through public education, namely by conducting intensive socialization regarding the importance of excise and the impacts of illegal cigarettes in order to increase public awareness. This division of roles is also reflected in field supervision activities, where Customs and Excise not only conducts monitoring but also provides direction and supervision for activities carried out by Satpol PP. Meanwhile, Satpol PP performs operational functions such as information gathering and direct field supervision.

This condition indicates that inter-agency working relations do not operate in isolation, but instead form an interconnected coordination pattern that supports a more structured implementation of illegal cigarette control. In addition to the division of roles, the continuity of coordination is also supported by a systematic reporting and recording mechanism through SIROLEG. All field enforcement activities are required to be entered into the system so that information remains continuously integrated across agencies. With this mechanism, coordination does not rely solely on direct communication, but is also supported by continuously documented data, enabling enforcement activities to be carried out in a more consistent and integrated manner.

The existence of the DBHCHT Task Force demonstrates that inter-agency coordination has evolved beyond informal collaboration into a more institutionalized governance arrangement. From the Whole of Government perspective, the establishment of a coordinating mechanism allows different agencies to work under a shared objective while maintaining their respective authorities. This finding confirms that effective governance is not always achieved through the creation of a new organization, but can also be realized through structured coordination mechanisms that integrate existing institutional

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capacities. Furthermore, the involvement of multiple agencies in managing and supervising DBHCHT utilization reflects a collective responsibility approach, which is one of the key characteristics of collaborative governance.

Forming a Task Force

The implementation of illegal cigarette control in Sidoarjo Regency shows that cooperation between the Customs and Excise Office (Bea Cukai) and the Civil Service Police Unit (Satpol PP) is carried out in a flexible manner through joint operations formed based on field needs. These joint operations are not conducted permanently, but are adjusted according to information and findings related to illegal cigarette distribution obtained in advance. This condition indicates that the establishment of a task force in enforcement is situational and responsive to field dynamics. Bea Cukai and Satpol PP work together in a single enforcement team with complementary roles, where Bea Cukai focuses on supervision and analysis in accordance with its authority, while Satpol PP supports territorial control, initial information gathering, and operational security in the field. This working pattern makes enforcement more effective, as each agency performs its functions according to its capacity without overlapping responsibilities.

This joint operation is also supported by a relatively clear technical planning mechanism, ranging from pre-enforcement information gathering to the arrangement of personnel composition in each operational team. With these stages in place, enforcement activities are not conducted spontaneously, but follow a process that considers the evaluation of previous activities and field enforcement needs. The effectiveness of joint operations is further strengthened by the use of SIROLEG as an initial data source for determining enforcement locations and targets. Information stored in the system helps the team identify points indicated as potential illegal cigarette distribution sites, allowing enforcement activities to be carried out in a more targeted manner. In practice, the existence of these joint operations is also directly perceived by the public and traders in the field through the presence of officers during enforcement activities. This shows that the establishment of the task force is not only an administrative form of inter-agency coordination, but has also been realized through tangible operational actions in the field.

Figure 3. Joint Operation Activities of the Customs and Excise Office and the Civil Service Police Unit



Source: Cakrawala.Co, 2026

Figure 4. Joint Operation Activities of the Customs and Excise Office and the Civil Service Police Unit



Source: Sidoarjo Civil Service Police Unit, 2026

The findings suggest that the task force mechanism provides organizational flexibility in responding to dynamic patterns of illegal cigarette distribution. Unlike permanent bureaucratic structures, joint operations enable agencies to mobilize resources according to operational needs and emerging field conditions. This supports the Whole of Government principle that emphasizes adaptive coordination and cross-sector collaboration in addressing complex public issues. The implementation of joint operations also demonstrates that effective inter-agency collaboration is determined not only by formal organizational structures but also by the ability of institutions to coordinate operationally in achieving common objectives. Therefore, the task force serves as both a coordination mechanism and a practical manifestation of collaborative governance in the field.

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Social Coalition

Social coalition in the control of illegal cigarette distribution in Sidoarjo Regency indicates that community involvement does not occur directly through SIROLEG, but rather through intermediary mechanisms managed by the Customs and Excise Office (Bea Cukai) and the Civil Service Police Unit (Satpol PP). In practice, the public does not have direct access to the system; however, they can still submit information through various communication channels, which is then processed by the relevant agencies before being entered into SIROLEG. This condition shows that the community functions as an initial source of information in enforcement activities, while data processing and follow-up actions remain under the responsibility of government authorities. Thus, community participation in enforcement is indirect in nature, yet remains an important element in supporting the initial identification of suspected illegal cigarette distribution in the field.

Although reporting mechanisms have been provided, public participation in supporting supervision efforts remains relatively low. Some members of the community are aware of the existence of illegal cigarettes in their surroundings, yet they are not encouraged to report them because they consider the issue to be outside their personal responsibility or prefer not to become further involved. This condition indicates a gap between the availability of information within the community and the level of active participation in supervision efforts. On the other hand, illegal cigarettes can easily be found through sales activities in small shops and street vendors, while their distribution is often carried out openly through certain suppliers. This situation demonstrates that the circulation of illegal cigarettes has become relatively familiar in people's daily lives. These findings are in line with previous research conducted by (Ferronsyah et al., 2025), which stated that community participation has not been fully effective, particularly due to the lack of courage, trust, and public understanding regarding the importance of responsible reporting.

Research findings also indicate that reports from the public cannot be immediately followed up, as they must first go through a verification process by the relevant authorities. Both the Customs and Excise Office (Bea Cukai) and the Civil Service Police Unit (Satpol PP) consider the completeness of information an important factor before a report can be used as a basis for field enforcement. This condition shows that the effectiveness of public participation is not only determined by the existence of reporting channels, but also by the quality of the information submitted. However, the low level of community involvement is influenced not only by limitations in reporting mechanisms, but also by social and economic factors that shape public perceptions of illegal cigarettes. In everyday life, illegal cigarettes tend to be regarded as a normal occurrence, so their existence is no longer seen as an urgent issue that needs to be reported.

Economic factors are the main reason reinforcing the continued circulation of illegal cigarettes in society. The significantly lower price of illegal cigarettes compared to legal ones makes them more attractive, especially for low-income groups and students. The substantial price difference, where illegal cigarettes are sold at around IDR 10,000–15,000 per pack while legal cigarettes range from IDR 20,000–40,000, leads people to prioritize affordability over product legality. This condition indicates that the social coalition in illegal cigarette control has not been optimally formed, as it is still influenced by public awareness, social culture, and economic conditions.

The findings reveal that social coalition remains the weakest dimension in the implementation of the Whole of Government approach. Although reporting channels and communication mechanisms have been provided, public participation remains limited due to social perceptions and economic considerations. This indicates that collaborative governance in illegal cigarette supervision cannot rely solely on institutional coordination, but also requires active engagement from the community as a key stakeholder. The findings further suggest that improving public awareness is as important as strengthening enforcement mechanisms, since sustainable supervision depends not only on government capacity but also on collective societal support. Therefore, future supervision strategies should place greater emphasis on community empowerment and public awareness campaigns to strengthen social participation in combating illegal cigarette distribution.

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Figure 5. Socialization of Law Enforcement on Illegal Cigarette Distribution



Source: Liputan5news.com, 2026

CONCLUSION

This study concludes that the implementation of the Whole of Government approach has supported the supervision of illegal cigarette distribution in Sidoarjo Regency through the integration of inter-agency coordination, information sharing, and collaborative enforcement activities. The utilization of SIROLEG has contributed to strengthening coordination between Customs and Excise and Satpol PP by facilitating information integration and supporting more targeted supervisory actions. However, the effectiveness of supervision is still constrained by the limited level of community participation in reporting illegal cigarette distribution. The findings suggest that digital governance systems can play an important role in supporting the Whole of Government approach by serving not only as administrative tools but also as mechanisms for collaborative decision-making and inter-agency integration. This study therefore contributes to the literature on collaborative governance and digital public administration, particularly in the context of illegal cigarette supervision. This study is limited to the implementation of SIROLEG and the perspectives of actors directly involved in supervision activities within Sidoarjo Regency. Future studies are recommended to examine the implementation of SIROLEG in other regions, compare different supervisory models, or explore factors influencing public participation in reporting illegal cigarette distribution.

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