

This study focus on how the government allocates revenue-sharing funds from tobacco excise to workers in cigarette factories in the form of direct cash assistance. The very large processing of tobacco products should encourage equitable distribution of welfare. The government pays attention to this by making regulations regarding the use of revenue-sharing funds for tobacco products, known as DBHCHT, in the form of direct cash assistance (BLT). BLT DBHCHT is a form of social protection, which is theoretically understood as part of a social policy designed to pay special attention to vulnerable groups by ensuring income security and access to social services for all. This research uses qualitative research methods with a case study approach. The findings in this study include that the implementation so far has gone smoothly, but actually, BLT DBHCHT is the easiest way for the government to be pragmatic, and very short-term. Communication between implementing agencies related to DBHCHT is still limited to formal communication, it has not touched on what the real needs of beneficiaries are.

**Keywords:** social policy implementation, direct cash assistance funds, tobacco excise