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Performance Accountability of the Civil Service Police Unit in Regulating Billboards in Sukabumi City

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ABSTRACT

The proliferation of unlicensed billboards and their placement in violation of regulations in the city of Sukabumi highlights the gap between policy and on-the-ground implementation. This study aims to analyze the performance accountability of the Civil Service Police Unit (Satpol PP) in regulating advertisements using Koppell's (2005) theory, which encompasses transparency, liability, control, responsibility, and responsiveness, using a descriptive qualitative approach. Data were collected through interviews, observations, and document analysis, validated through triangulation of sources and techniques. The results indicate that the Satpol PP's performance accountability is in place but not yet optimal. Transparency is supported by digital communication and reporting systems, although public information disclosure still needs to be expanded. Material accountability regarding liability is functioning well, but it is not yet accompanied by a formal reward and sanction system; furthermore, a deterrent effect against violators has not been established sustainably, and violations continue to recur frequently. Control is still hampered by performance targets that are not yet measurable and a lack of data integration across agencies. Responsibility is supported by compliance with procedures and regulations, while responsiveness remains limited due to low utilization of public complaint channels. Accountability can be strengthened through measurable performance targets, a formal reward-and-sanction system, expanded outreach regarding complaint channels and patrols, and inter-agency data integration accompanied by regulations imposing sanctions on repeat offenders.

ABSTRAK

Maraknya reklame tidak berizin dan penempatan yang tidak sesuai ketentuan di Kota Sukabumi menunjukkan kesenjangan antara kebijakan dan pelaksanaan di lapangan. Penelitian ini bertujuan menganalisis akuntabilitas kinerja Satuan Polisi Pamong Praja dalam menertibkan reklame menggunakan teori Koppell (2005), meliputi transparansi, liabilitas, pengendalian, tanggung jawab, dan ketanggapan, dengan pendekatan kualitatif deskriptif. Data dikumpulkan melalui wawancara, observasi, dan analisis dokumen yang divalidasi melalui triangulasi sumber dan teknik. Hasil penelitian menunjukkan akuntabilitas kinerja Satpol PP telah berjalan namun belum optimal. Transparansi didukung komunikasi digital dan sistem pelaporan, meski keterbukaan informasi publik masih perlu diperluas. Pertanggungjawaban material pada liabilitas sudah berjalan baik, namun belum disertai sistem penghargaan dan sanksi formal serta efek jera terhadap pelanggar belum tercipta secara berkelanjutan dan pelanggaran masih kerap berulang. Pengendalian masih terkendala target kinerja yang belum terukur dan integrasi data antarinstansi. Tanggung jawab didukung kepatuhan terhadap prosedur dan regulasi, sementara ketanggapan masih terbatas akibat rendahnya pemanfaatan saluran pengaduan masyarakat. Penguatan akuntabilitas dapat dilakukan melalui target kinerja terukur, sistem penghargaan-sanksi formal, perluasan sosialisasi saluran pengaduan dan patroli, serta integrasi data antarinstansi disertai regulasi sanksi bagi pelanggar berulang.



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INTRODUCTION

Advertising is a form of communication conveyed to the public through specific media, whether commercial or noncommercial, with the aim of promoting or introducing goods and services through images, text, or sound, which generally appear in the form of signs, banners, billboards, or nameplates in public spaces (Saladin, 2003). In addition to contributing to the visual appeal of an environment, advertising also serves as a source of Local Original Revenue (PAD) for local governments through the collection of advertising taxes, as regulated in Sukabumi City Regional Regulation No. 2 of 2025 concerning Amendments to Regional Regulation No. 4 of 2023 on Local Taxes and Local Levies. Revenue from advertising taxes not only supports development and public services but also serves as a regulatory tool to ensure that advertising activities remain orderly and compliant with regulations (Putri, 2025).

Every billboard installation must meet certain requirements, one of which is holding a valid permit, which serves as proof that the installation is not an illegal act. Data from the past three years shows that the number of licensed billboards in Sukabumi City stood at 136 units in 2022, decreased to 122 units in 2023, and rose slightly to 125 units in 2024, remaining within a similar range each year and showing no significant upward trend (Sukabumi City Open Data, 2024). Meanwhile, various forms of violations continue to be found in public spaces. Billboards that violate regulations are often installed without official permits, placed in locations that do not comply with regulations, or constructed using unsafe materials, thereby not only disrupting the city's aesthetics but also obstructing public views, hindering the function of sidewalks, and increasing the risk of accidents.

Sukabumi Mayor's Regulation No. 24 of 2024 on Procedures for the Collection of Advertising Taxes stipulates that all advertising displays must have a permit and comply with aesthetic, ethical, and safety standards, while also prohibiting the placement of advertisements on trees, power poles, telephone poles, streetlight poles, bridges, traffic signs, or across roadways. To enforce these provisions, the local government has authorized the Civil Service Police Unit (Satpol PP) to conduct non-judicial monitoring and enforcement against residents, government officials, or legal entities that violate local regulations and regional head regulations. Thus, Satpol PP serves as the on-the-ground enforcement agency responsible for removing unlicensed advertisements or those installed in violation of the regulations.

The city of Sukabumi is one of the areas with a particularly high number of cases involving unlicensed billboards, as evidenced by the large number of billboards that are still installed without permits and located in unauthorized areas. This situation is confirmed by data on enforcement actions by the Sukabumi City Satpol PP, as presented in Table 1.

Data on Advertising Violations Enforced by the Sukabumi City Satpol PP in 2023–2024

Year	Number	Type of Advertisement	Violatons
2023	637	1. Banners 2. Billboards 3. Standing Banner	1. Unlicensed 2. Expired 3. Roadway
2024	3563	4. Banner 5. Other Formats	4. Across the road 5. Attached to a tree or utility pole

Source: Sukabumi City Civil Service Police Unit (2025)

Table 1 shows a very significant surge in violations, from 637 cases in 2023 to 3,563 cases in 2024, more than a fivefold increase in one year. This sharp fluctuation indicates that existing regulations have not been fully effective in ensuring compliance among those who install billboards, resulting in a gap between established policies and their implementation on the

ground. The presence of illegal billboards not only creates administrative problems but also impacts urban planning, road user safety, and the potential loss of local tax revenue.

This issue persisted until 2025. A report by Radar Sukabumi (2025) noted that the Satpol PP removed 205 unlicensed billboards at various locations throughout the city, including one billboard that had stood for about ten years without an official permit before it was finally sealed off. ([Sukabumiupdate, 2025](#)). This situation drew criticism from the Sukabumi City Regional People's Representative Council (DPRD), which assessed that oversight of billboard operations was not yet fully effective and that coordination among Regional Government Agencies (OPDs) was lacking (Sukabumikita, 2025). This criticism underscores that the issue of illegal billboards is not solely related to violations by billboard operators but also to how oversight and enforcement are carried out by the relevant authorities, a finding also confirmed by Ikhsan et al. (2024), who noted that the crackdown on illegal advertisements by the Sukabumi City Public Order Agency (Satpol PP) has not yet achieved optimal results due to inadequate oversight, the reinstallation of advertisements that had previously been removed, and limitations in the quality of personnel resources.

Based on this series of phenomena, the issue of billboard violations in Sukabumi City lies not only in the high number of violations but also in the lack of consistent oversight, enforcement, and follow-up. Unpermitted billboards that remain standing for long periods indicate that existing enforcement efforts have not been able to prevent repeated violations. This situation underscores the need for a study on the performance accountability of the Satpol PP in enforcing advertising regulations, particularly to assess the extent to which the execution of these duties can be held accountable in a transparent, effective, and compliant manner.

Previous studies on billboards in Sukabumi City have focused on the policy communication aspects of the Investment and One-Stop Integrated Services Agency regarding billboard regulations in Sukabumi City (Syaripudin et al. 2020), while studies in other regions have examined the performance of the Public Order Agency (Satpol PP) in regulating billboards (Sentosa 2023) and the role of Satpol PP as both the implementer and supervisor of policies regarding billboard regulation (Britniantini & Prathama, 2023) as well as the accountability of billboard permitting services (Indriawati & Fauziah, 2018). To date, there has been no research that specifically examines the performance accountability of Satpol PP in regulating billboards using a holistic and multidimensional accountability framework.

This study aims to fill that gap by analyzing the performance accountability of the Sukabumi City Civil Service Police Unit in regulating billboards using Koppell's (2005) theory of accountability, which encompasses five dimensions: transparency, liability, controllability, responsibility, and responsiveness. This study aims to analyze the performance accountability of the Civil Service Police Unit in regulating billboards in Sukabumi City. It is expected to provide an in-depth understanding of the unit's performance accountability as well as evidence-based recommendations for strengthening billboard regulation in Sukabumi City.

RESEARCH METHODS

This study employs a descriptive qualitative approach to describe and gain an in-depth understanding of how the performance accountability of the Sukabumi City Satpol PP operates in regulating billboards, with the researcher serving as the primary instrument in data collection and analysis (Creswell, 2023); (Sugiyono, 2023). The unit of analysis in this study is the Sukabumi City Civil Service Police Unit (Satpol PP), as the entity responsible for implementing the billboard regulation policy. The research was conducted at the Sukabumi City Civil Service Police Unit office. Informants were selected using purposive sampling, a technique in which data sources are chosen based on the consideration that these informants are deemed to have the deepest

understanding of the information needed regarding the implementation of billboard regulation. The informants in this study consisted of six people, namely the Head of the Guidance, Supervision, and Outreach Section; a field officer from the Sukabumi City Civil Service Police Unit; the Head of the Licensing Division; an advertising operator; and a member of the public.

Data were collected using three methods. Field observations were conducted by going directly to the site to observe the condition of billboards and the enforcement process. Semi-structured interviews were conducted face-to-face with the six informants using open-ended questions based on Koppell's (2005) five dimensions of accountability, in order to explore the participants' views and experiences in depth, along with documentation. Data validation was performed through source triangulation and methodological triangulation. Data analysis was conducted using the interactive model proposed by Miles and Huberman (2014), which includes the processes of data condensation, data presentation in the form of narratives, tables, and images, as well as iterative conclusion-drawing or verification to identify patterns and meanings within the collected data.

RESEARCH FINDINGS

The enforcement of billboard regulations in Sukabumi City is based on a hierarchical legal framework, consisting of Sukabumi City Regional Regulation No. 2 of 2025 on Regional Taxes and Levies and Sukabumi Mayor's Regulation No. 24 of 2024 on Procedures for the Collection of Billboard Taxes. The following presents the research results based on Koppell's (2005) five dimensions of accountability.

a. Transparency

The dimension of transparency encompasses two aspects disseminating information on advertising regulations to the public and reporting the results of enforcement actions to leadership and the public. Research findings indicate that Satpol PP actively utilizes social media, particularly TikTok and Instagram, as a means of public outreach as well as an instrument for early detection of potential violations through routine monitoring patrols. This finding is supported by the researchers' observations of the Satpol PP's official website (<https://satpolppdamkar.sukabumikota.go.id>) and social media accounts, which actively showcase enforcement activities, posting regulations, and compliance appeals to the public. Additionally, an official WhatsApp complaint channel linked to the SIKOPDA (Strategy for Collaborative Enforcement of Regional Regulations and Head of Regional Government Regulations) application is available, indicating efforts to establish a two-way communication channel with the public.

In terms of reporting, the research findings show that every enforcement operation is always accompanied by a formal report submitted through the chain of command up to the Mayor as a form of accountability for budget execution. This finding is supported by a report documenting the results of an advertising enforcement operation carried out by 20 personnel on March 31, 2026, in the city of Sukabumi. The operation targeted unlicensed advertisements, advertisements whose tax validity had expired, advertisements that were improperly placed or used inappropriate support structures, as well as damaged advertisements that posed a danger to road users. The report also details the preparation and implementation stages of the operation, the enforcement route, and the results of the operation, which included 46 advertisements consisting of 18 banners, 22 billboards, 4 large billboards, and 2 flags, with 3 of them mounted on metal poles. All confiscated advertisements were subsequently secured at the Sukabumi City Satpol PP Office.

Regarding interagency coordination, data on investments and business activities have been published on the official website and social media channels, although detailed information

has not yet been made public due to the large volume of data. Information regarding regulations, installation locations, and permitting procedures was deemed sufficiently clear by advertising operators, while the public also considered the transparency of information to be adequate through social media and direct explanations from field officers

b. Liability

The dimension of liability is examined through the accountability mechanisms for officials, consequences in the form of rewards or sanctions, and deterrent effects for violators. The research findings show that every advertisement that is removed is recorded in detail and physically secured as evidence in a storage warehouse, including the type, quantity, and category of the violation. The scale of this material accountability is clearly illustrated by the three-year data on enforcement actions, which reflects the volume of advertisements that must be recorded and verified through a tiered process each year. The following are the figures for billboards that were successfully removed by the Sukabumi City Satpol PP from 2023 to 2025. In 2023, there were 637 units; in 2024, 3,563 units; and in 2025, 1,696 units, with the most common violations being unlicensed advertisements, expired permits, advertisements installed on the roadway, advertisements obstructing the roadway, and advertisements affixed to trees or utility poles. (Sukabumi City Satpol PP, 2026)

However, regarding performance consequences, the research findings show that there is no formal recognition for good performance, as enforcement is viewed as a team effort. Appreciation takes an informal form through internal communication between leaders and members. Similarly, when mistakes occur, the approach taken involves a collective evaluation within the team, rather than sanctions against specific individuals. This collective evaluation approach reflects a strong teamwork culture; however, from an accountability perspective, it may reduce the effectiveness of consequence mechanisms that are intended to drive individual performance improvement.

The most critical finding concerns the deterrent effect. The study's results show that, ten years after enforcement actions were carried out, similar billboard violations continue to reappear at locations that had previously been cleared, as the empty spaces left by one party are immediately filled by another. This finding is supported by public perceptions that illegal billboards continue to appear despite periodic enforcement efforts, and that the deterrent effect of these efforts has not yet been fully achieved. This pattern aligns with three years of fluctuating data that does not show a consistent downward trend from year to year, indicating that although the mechanism for material accountability is functioning well, the challenge of creating a sustainable deterrent effect for advertising violators remains a fundamental, unresolved issue.

c. Controllability

According to Koppel (2005), the control dimension serves as the starting point for analyzing organizational accountability, namely whether obligations that should have been fulfilled have actually been carried out. This dimension is examined through the availability of measurable targets for enforcement, mechanisms for supervisory oversight of field personnel, inter-agency data coordination, and the adequacy of resources. The research findings indicate that billboard enforcement to date has been carried out without formal, written performance targets, with success criteria still relying on direct on-site observations, namely roads that appear free of non-compliant billboards and a minimal number of public complaints. The absence of formal, measurable targets does not necessarily mean that enforcement efforts are directionless, as these two indicators essentially reflect that enforcement has been carried out in accordance with applicable regulations. Thus, compliance with these regulations can be viewed as a form of target and measure of success in itself, even though it has not been explicitly expressed in numerical terms or quantitative indicators.

In terms of internal oversight, the research findings indicate that every enforcement operation is always preceded by a briefing and instructions from leadership regarding the target locations before officers are deployed to the field. Local leaders also directly oversee the enforcement operations on-site, such as the billboard sealing operation conducted in May 2025, ensuring that operational oversight is not merely administrative based on reports. but also hands-on through the leaders' presence at the location.

Conversely, data coordination with the DPMPTSP is still manual and not yet digitally integrated, data requests are made through direct communication or periodic meetings, while the Satpol PP does not yet have independent and direct access to the DPMPTSP's licensing information system. In terms of resources, the study found that equipment for enforcing regulations on non-permanent billboards is adequate, but enforcement regarding large permanent billboards is still hampered by the lack of skylift vehicles, requiring collaboration with the public works department, which possesses such equipment. The public has also observed that enforcement tends to be concentrated in the downtown area, while small streets in outlying areas remain largely beyond the reach of monitoring activities.

d. Responsibility

The extent of responsibility is assessed based on compliance with regulations, standard operating procedures, and procedures at every stage of the enforcement process. Interview results indicate that the enforcement of billboard regulations in Sukabumi City is based on a regulatory framework that includes Sukabumi City Regulation No. 2 of 2025 Amending City Regulation No. 4 of 2023 on Local Taxes and Retributions, Mayor's Regulation No. 24 of 2024 on Procedures for the Collection of Billboard Taxes, the Mayor's Circular Letter No. HK.02.01/1438/V/12/Satpolpp/2024 on the Prohibition of Installing Advertisements on Public Facilities and Infrastructure, and Circular Letter No. KU.03.02.01/0494/2025 on Compliance by Local Taxpayers. Technically, the SOP refers to Minister of Home Affairs Regulation No. 16 of 2023. This indicates that efforts to enforce advertising regulations in Sukabumi City are carried out comprehensively, not only based on local regulations but also reinforced by more operational technical policy instruments.

The research findings show that the enforcement SOP outlines a step-by-step procedure, ranging from public outreach, the issuance of the first (SP-1), second (SP-2), and third (SP-3) warning letters, summoning the billboard owner, to the actual demolition. This step-by-step procedure indicates that billboard owners are given the opportunity to rectify violations before demolition takes place. Administrative obligations are also consistently enforced, as evidenced by the requirement to present a letter of assignment as the legal basis for the action whenever a dismantling operation is carried out in the field. This is confirmed by the billboard operators, who state that officials always explain the enforcement procedures and legal basis in a communicative and humane manner, and consistently present a valid letter of assignment.

Regarding neutrality, the research findings indicate a firm commitment to refrain from acting arbitrarily or favoring any particular party during enforcement operations. Assessments from the public further reinforce these findings, as both groups stated they had never witnessed enforcement carried out in an arbitrary manner, thereby providing external validation that supports the Satpol PP's internal claims of procedural compliance.

e. Responsiveness

The dimension of responsiveness is assessed based on the speed of response to complaints, the mechanism for prioritizing enforcement actions, and the extent to which policies reflect the public's expectations. Research findings indicate that an official complaint channel is available via WhatsApp (0811 8800 7273), which is linked to the SIKOPDA application, with a service standard requiring a response within a maximum of 1x24 hours from the time the

report is received. Reports from the public are used as one of the bases for determining priority locations for enforcement actions. This was confirmed by a report in Radar Jabar, which clearly stated that the removal of 274 billboards, along with 61 steel support poles and 30 bamboo poles, was a follow-up to public complaints.

The research findings also indicate that follow-up on reports continues to be handled through a hierarchical chain of command, in which decisions and assignments for field personnel are determined directly by leadership, rather than through the individual initiative of officers. The DPMPTSP is also committed to responding to requests for data clarification within 1×24 hours at the latest, while billboard operators noted that officials were communicative and provided a reasonable adjustment period before enforcement actions were taken. However, it was found that some members of the public have never used the complaint channels because they do not know whom to report to, while others are hesitant to report due to concerns that their reports will not be addressed. The public's hope that enforcement efforts will be carried out more evenly, extending to outlying areas of the city, is also an important point that the Satpol PP needs to address in the future.

DISCUSSION

This discussion analyzes the above findings using Koppell's (2005) five-dimensional framework of accountability in an integrated manner to assess the extent to which the Sukabumi City Satpol PP has carried out billboard enforcement in an accountable manner.

In the dimension of transparency, the Sukabumi City Satpol PP has demonstrated commendable efforts, although overall performance has not yet been optimal. The use of social media and the official website as outreach tools, a tiered reporting system extending all the way to the mayor, and the availability of the SIKOPDA app with a WhatsApp complaint channel indicate progress in fostering transparency, both vertically toward leadership and procedurally toward the public. This finding aligns with Koppell's (2005:95) view that transparency is the most important instrument for assessing organizational performance. Nevertheless, there remains a gap between openness toward leadership and openness toward the public. Some members of the public are still unclear about which authority to report advertising violations to, and detailed data on licensed advertisements is not yet publicly accessible, therefore, outreach regarding complaint channels needs to be expanded to reach the entire community. This aligns with the research by Syaripudin et al. (2020), which found that communication regarding advertising policies in Sukabumi City is not yet optimal due to limited communication between the government and the public, as well as the research by Indriawati & Fauziah (2018), which identified similar issues in advertising licensing in Sidoarjo Regency. These similar findings reinforce the argument that limited transparency in public information is a systemic challenge in advertising management within Indonesian local governments, a problem that is not unique to Sukabumi City.

In the dimension of liability, formal accountability is already functioning quite well procedurally, as evidenced by the existence of activity reports and the physical safeguarding of evidence. However, aspects related to performance consequences, namely rewards, sanctions, and deterrents for violators, still require significant strengthening. The absence of a structured system of rewards and sanctions means that the success of enforcement efforts remains heavily dependent on the enthusiasm and dedication of individual officers, even though, according to Koppell (2005), accountability requires a willingness to accept punishment for mistakes and to receive rewards for success. The most critical issue in this dimension is the failure to achieve a sustainable deterrent effect: similar billboard violations frequently reappear in the same locations despite repeated enforcement efforts. This finding aligns with the research by Ikhsan et al. (2024), which also found that advertisements that had been removed are often reinstalled,

as well as Sentosa's (2023) study in Badung Regency, which found low compliance among advertisement operators. The similarity of these findings suggests that strengthening the enforcement system with more measurable targets could be a good step to implement in the future.

In terms of controllability, the findings indicate that operational oversight in the field through briefings and the direct presence of leadership has been robust and reflects sound operational management practices, although control at the planning and interagency coordination levels still faces challenges. Koppell (2005) defines control as an assessment of whether an organization's obligations have actually been fulfilled. The absence of formally measurable control targets can still be strengthened in control, indicators such as a reduction in public complaints and the visual results of patrols used by Satpol PP to assess the success of enforcement have essentially served as targets and performance benchmarks in their own right, for example through complaint response standards (1x24 hours) and the number of violations addressed during routine patrols. Limitations in data integration with the DPMPTSP, which remains manual, indicate that control at the planning and interagency coordination levels is not as effective as at the daily operational level, consistent with the findings of Syaripudin et al. (2020) and Britniantini & Prathama (2023), who also found that interagency coordination challenges affect the effectiveness of billboard enforcement. Technical constraints in the form of the lack of skylift vehicles for large permanent billboards, a limited budget for removal, and enforcement efforts that remain more concentrated in the city center than in outlying areas further reinforce the view that the control dimension still requires strengthening in the areas of planning and interagency coordination.

In terms of Responsibility, the performance of the Sukabumi City Satpol PP appears to be the most consistent and is already functioning quite well. Compliance with standard operating procedures (SOPs), the availability of a comprehensive and tiered regulatory framework, the requirement to carry a letter of assignment, and a commitment to impartiality in the performance of duties indicate that the value of accountability is already deeply ingrained in the organization's work culture. This aligns with Koppell's (2005) perspective, which emphasizes that accountability relates to bureaucrats' adherence to laws, rules, and norms, both formal and informal. The absence of reports from advertising operators or the public regarding enforcement actions that did not follow proper procedures serves as strong validation of this compliance. Research by Britniantini & Prathama (2023), also found similar results regarding the Surabaya Satpol PP, even though that organization still faces limitations in terms of facilities and infrastructure. This indicates that while adherence to procedures is indeed important, it must be accompanied by strengthening other dimensions to ensure that performance accountability is achieved more comprehensively.

In the dimension of responsiveness, the Sukabumi City Satpol PP has performed quite well in meeting formal service standards, although in practice there is still room for improvement. The availability of the SIKOPDA WhatsApp complaint channel with a 1x24-hour response standard, the use of public reports as the basis for determining enforcement locations, and the communicative and humane attitude of officers toward violators are practices worthy of appreciation. On the other hand, some members of the public are still hesitant or do not yet understand how to file reports through the available channels. As emphasized by Koppell (2005), responsiveness should ideally be tangibly felt by the public being served, not merely exist in a formal sense, so outreach regarding these complaint channels still needs to be expanded to increase public awareness and trust. The public's hope that enforcement will be implemented more evenly, even in the suburbs, is also an important note that needs to be addressed by the Public Order Agency (Satpol PP) in the future.

CONCLUSION

The performance accountability of the Sukabumi City Civil Service Police Unit (Satpol PP) in regulating advertising, as analyzed through Koppell's (2005) five dimensions, indicates that implementation is underway but has not yet been fully optimized. Transparency is functioning fairly well through social media, the official website, and the SIKOPDA app, although some members of the public are still unaware of the complaint channels, and data on licensed advertisements is not yet fully accessible to the public. Liability, in terms of record-keeping and the safeguarding of evidence, has been handled well, however, a formal system of rewards and sanctions for officers is not yet in place. A deterrent effect against advertising violators has also not been consistently established, as reflected in the recurring pattern of violations. Control efforts remain hampered by the lack of measurable performance targets and inter-agency data integration, although daily operational oversight by leadership has been robust. Accountability is demonstrated through consistent adherence to procedures, ranging from graduated warning letters to the regulatory framework and the neutral stance of officers, which is recognized by external parties. Formal responsiveness is met through a 1×24 hour complaint response, but substantive improvements are still needed, particularly regarding the low utilization of complaint channels by the public.

To improve performance accountability, the Satpol PP is advised to set measurable enforcement performance targets, establish a formal reward and sanction system for officers, and expand outreach regarding complaint channels and patrol coverage to the entire city. The Sukabumi City Government needs to prioritize the integration of data systems between Satpol PP and the DPMPTSP, the provision of skylift vehicles, and the strengthening of administrative sanctions for repeat offenders. The DPMPTSP is advised to increase transparency regarding advertising permit information for the public, while the public and advertising operators are expected to actively utilize official complaint channels and comply with permit regulations to achieve collective order.

More broadly, these findings are important for the development of governance in the enforcement of local regulations in Indonesia, as they underscore that the effectiveness of enforcement cannot be measured solely by the number of violations addressed, but also by transparency, measurability, and the sustainability of the deterrent effects produced. Koppell's (2005) accountability framework can serve as a reference for other local regulation enforcement agencies to evaluate their performance more holistically, while also promoting the strengthening of data systems, incentive and sanction mechanisms, and public participation as the main pillars of accountable local regulation enforcement governance in Indonesia.

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