Indonesia's Climate Finance Governance: Policy Paradox, Fiscal Symbolism, and Fragmentation

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ABSTRACT:
This article examines climate finance governance in Indonesia through the lens of public administration, focusing on policy paradox, fiscal symbolism, and institutional fragmentation. Drawing on qualitative evidence from policy documents, institutional mapping, and actor interpretations, this article shows that Indonesia has developed a relatively advanced climate finance architecture through the Paris Agreement commitment, Nationally Determined Contribution, Climate Budget Tagging, green sukuk, BPDLH, carbon economic value instruments, and low-carbon development planning. However, the findings reveal that formal institutionalization does not automatically produce coherent implementation. Climate finance operates within a paradoxical administrative field where ambitious climate commitments coexist with fiscal prudence, sectoral priorities, project-based implementation, and fragmented authority. Green fiscal instruments function not only as technical mechanisms, but also as symbolic devices that strengthen state legitimacy in domestic and international arenas. At the same time, institutional fragmentation limits the capacity of public administration to translate climate finance into substantive transformation. The article contributes to policy paradox theory by showing how climate finance governance is fiscally mediated, symbolically legitimized, and institutionally reproduced in a developing state context. The study concludes that improving climate finance governance requires stronger integration between fiscal allocation, planning, fund management, legislative oversight, and public accountability.

Keywords: Climate Budget Tagging; climate finance governance; fiscal symbolism; green legitimacy; institutional fragmentation; policy paradox; public administration.

1. Introduction

Climate finance has become a central issue in contemporary public administration because it requires the state not only to mobilize financial resources but also to organize institutions, define policy priorities, coordinate actors, and justify public expenditure under conditions of uncertainty. In developing countries, climate finance is especially complex. Governments are expected to respond to global climate commitments while simultaneously maintaining fiscal discipline, economic growth, social protection, and political stability. This situation places climate finance within a contested administrative space where technical budgeting, institutional coordination, international pressure, and domestic political interests intersect. Therefore, climate finance should not be understood merely as a financial mechanism for mitigation and adaptation. It is also a governance arena in which public authorities construct policy meanings, distribute responsibilities, and negotiate competing values.

The literature on climate finance has made important contributions to understanding the allocation of climate funds, donor priorities, vulnerability, adaptation finance, and the fragmentation of global climate finance architecture (Bhandary et al., 2021; Halimanjaya, 2015; Khan et al., 2020; Pickering et al., 2017; Weiler et al., 2018). These studies show that climate finance is shaped by governance quality, institutional readiness, global norms, and donor-recipient relations. Other studies have emphasized that climate governance requires policy integration, multi-level coordination, and institutional capacity across sectors and levels of government (Candel & Biesbroek, 2016; Di Gregorio et al., 2019; Jordan et al., 2015; Tosun & Lang, 2017). However, much of this literature still tends to approach climate finance through the lenses of allocation, effectiveness, coordination, or institutional design. Less attention has been paid to climate finance as a paradoxical field of public administration, where formal policy commitments may coexist with fragmented implementation, fiscal symbolism, contested policy meanings, and unresolved accountability problems.

Indonesia provides a relevant case for examining this issue. As a developing archipelagic state highly exposed to climate risks, Indonesia has formally integrated climate change into its development and fiscal policy agenda. At the international level, the country has ratified the Paris Agreement, submitted its Nationally Determined Contribution, prepared a long-term low-carbon and climate-resilient strategy, and engaged actively in global climate forums. At the national level, Indonesia has developed various regulatory and fiscal instruments, including the Economic Value of Carbon framework, the Environmental Fund Management Agency, Climate Budget Tagging, green sukuk, and the integration of climate-related priorities into national development planning and state budget narratives. These instruments indicate that climate finance has been increasingly institutionalized within the Indonesian public financial management system.

Yet, the existence of an apparently progressive climate finance architecture does not automatically produce coherent implementation. Empirical evidence indicates that Indonesia's climate finance governance is marked by a tension between strong normative commitment and uneven administrative practice. The policy architecture is relatively complete, but its implementation remains shaped by institutional fragmentation, sectoral interests, limited coordination, fiscal conservatism, and competing interpretations of what climate finance should achieve. Climate finance in Indonesia is therefore not only a technical matter of budget allocation, but also a political and symbolic process in which policy actors produce narratives of green fiscal commitment while negotiating institutional power, fiscal priorities, and accountability expectations.

This tension can be understood through the concept of policy paradox. Stone (2002) argues that public policy is not a neutral process of rational problem-solving but a political arena shaped by conflicting values, symbols, narratives, and interpretations. From this perspective, paradox does not simply indicate policy failure. Rather, it reflects the inherent contradictions of public decision-making, especially when governments must pursue multiple legitimate but conflicting goals. In the context of climate finance, the paradox appears in the simultaneous pursuit of fiscal stability and climate justice, economic growth and ecological transition, global credibility and domestic political feasibility, as well as technocratic efficiency and democratic accountability.

The Indonesian case illustrates this paradox clearly. Climate finance is presented through official narratives of green fiscal reform, energy transition, sustainable finance, and low-carbon development. However, such narratives may function as fiscal symbolism when they are not fully followed by substantive changes in budget allocation, institutional coordination, monitoring, and accountability mechanisms. Fiscal symbolism does not necessarily mean that policies are meaningless. Rather, it refers to the way fiscal instruments, labels, and policy language are used to signal commitment, construct legitimacy, and manage political expectations. This is particularly relevant in climate finance governance, where governments must demonstrate alignment with global climate norms while operating within domestic fiscal and institutional constraints.

Institutional fragmentation further complicates the governance of climate finance. Climate finance involves multiple actors, including the Ministry of Finance, Bappenas, BPDLH, technical ministries, parliament, international financial institutions, local governments, and civil society organizations. Each actor brings different mandates, policy vocabularies, accountability expectations, and institutional interests. In such a setting, fragmentation is not only administrative but also interpretive. Climate finance can be understood as fiscal risk management, development financing, environmental protection, international commitment, social justice, or political legitimacy, depending on the actor involved. This multiplicity of meanings makes coordination difficult and often produces gaps between policy design, fund management, implementation, and outcome-based accountability.

Against this background, this article examines how climate finance governance in Indonesia is shaped by policy paradox, fiscal symbolism, and institutional fragmentation. It asks: how does the Indonesian public administration system govern climate finance amid competing fiscal, institutional, and political pressures? Drawing on qualitative evidence from policy documents, regulatory frameworks, institutional narratives, and field-based findings, this article argues that the paradox of climate finance in Indonesia is not an anomaly of implementation but a structural feature of public administration in a developing state. The article contributes to public administration scholarship by extending policy paradox theory into the study of climate finance governance and by showing how fiscal symbolism and institutional fragmentation shape the state's capacity to translate climate commitments into substantive policy transformation.

2. Methodology

2.1 Public Administration and Climate Finance Governance

Climate finance governance has become an important concern in public administration because it requires the state to translate global climate commitments into domestic policies, fiscal instruments, institutional arrangements, and accountable implementation mechanisms. It is not merely a question of how much funding can be mobilized for mitigation and adaptation, but also how public institutions define priorities, coordinate mandates, manage fiscal risks, and justify policy choices. Climate finance should therefore be understood as an administrative and political process through which governments organize resources, authority, and legitimacy in response to long-term climate challenges.

From a public administration perspective, climate finance belongs to the category of complex and cross-sectoral policy problems. Climate change involves environmental risks, economic transformation, social vulnerability, fiscal constraints, and international obligations at the same time. Such problems cannot be handled by a single agency or by a narrow sectoral approach. They require policy capacity, coordination, and institutional coherence across ministries, planning bodies, fiscal authorities, environmental agencies, legislative institutions, international partners, and civil society. The literature on policy capacity and whole-of-government coordination emphasizes that governments must develop the ability to integrate knowledge, authority, instruments, and resources across organizational boundaries (Christensen & Laegreid, 2007;

Howlett & Ramesh, 2016; Peters, 2018; Wu et al., 2015). In climate finance governance, these capacities are crucial because policy effectiveness depends not only on the availability of funds, but also on the state's ability to align planning, budgeting, regulation, monitoring, and accountability.

Existing studies show that the distribution and effectiveness of climate-related funding are shaped by governance quality, institutional readiness, donor interests, vulnerability, and administrative capacity. Halimanjaya (2015) demonstrates that climate mitigation finance across developing countries is influenced by political and institutional determinants. Betzold and Weiler (2017) and Weiler et al. (2018) show that adaptation finance does not always flow primarily to the most vulnerable countries, because donor priorities and governance considerations also matter. Pickering et al. (2017) further argue that the global climate finance system is characterized by fragmentation and complexity, making coordination one of its persistent challenges. These studies suggest that climate finance is never a neutral technical flow of money, but is embedded in institutional rules, administrative capacities, and political relationships.

The same issue appears in the literature on policy integration. Climate finance cannot be governed effectively if it is treated as a separate environmental agenda. It must be integrated into development planning, public financial management, sectoral policy, and fiscal accountability systems. Candel and Biesbroek (2016) conceptualize policy integration as a process through which policy goals, instruments, and institutions become increasingly aligned across sectors, while Tosun and Lang (2017) emphasize that integration is necessary when public problems cross established policy boundaries. Recent climate governance literature also underlines that climate finance cannot be separated from institutional capacity, accountability, and public financial management. Bhandary et al. (2021) show that climate finance policy in practice is shaped not only by financial instruments, but also by institutional arrangements and implementation capacity. Iacobuță et al. (2022) similarly argue that climate and sustainable development finance need to be aligned through an SDG lens, indicating that climate finance should be embedded within broader development governance.

This perspective is particularly relevant for developing countries, where climate finance governance is mediated by international commitments, donor requirements, national fiscal constraints, and fragmented administrative authority. The challenge is not only how to attract climate finance, but how to ensure that climate-related resources are allocated transparently, monitored effectively, and translated into measurable mitigation, adaptation, and resilience outcomes. In this regard, climate finance governance should be assessed through three interrelated dimensions: integration of climate priorities into fiscal and development planning, accountability of budgetary and fund management instruments, and institutional capacity to coordinate implementation across sectors and levels of government.

Indonesia provides a significant case for examining climate finance through this lens. Empirical evidence indicates that Indonesia has developed a broad climate finance architecture involving global commitments, national regulations, fiscal instruments, and institutional mechanisms. Strategic actors include the Ministry of Finance, Bappenas, BPDLH, parliament, technical ministries, local governments, and civil society organizations. However, the presence of multiple actors and instruments does not automatically produce coherent governance. The findings indicate that Indonesia's climate finance system is marked by tension between formal policy commitment and administrative practice. Instruments such as Climate Budget Tagging, green budgeting, green sukuk, sustainable finance, carbon pricing, and environmental funds help institutionalize climate finance within the public sector, but they may become symbolic when not connected to strategic budget allocation, inter-agency coordination, measurable outcomes, and public accountability.

Recent public administration studies also underline that environmental governance requires more than formal policy adoption. Green governance depends on the ability of public institutions to link environmental priorities with development strategies, fiscal accountability, public procurement, and administrative reform (Gladun et al., 2021; Shadrina et al., 2021). Fiscal transparency, intergovernmental relations, budget constraints, and administrative reform are likewise important for understanding policy implementation in practice (Bukharskiy & Lavrov, 2021; Cicek & Dikmen, 2021; Danar et al., 2020). Therefore, climate finance governance should be treated as a public administration problem involving coordination, capacity, legitimacy, and institutional coherence. This article builds on that premise by examining Indonesia's climate finance governance as a policy field shaped by paradox, fiscal symbolism, and institutional fragmentation.

2.2 Policy Paradox in Public Policy

Policy paradox provides a critical lens for explaining why public policies that appear rational and progressive at the formal level may produce ambiguity, contradiction, or limited transformation in practice. Conventional policy analysis often assumes that policy follows a linear sequence from problem identification to implementation and evaluation. This assumption is useful for describing administrative procedures, but less adequate for explaining complex policy fields in which actors pursue competing goals, interpret evidence differently, and negotiate institutional interests. In such contexts, paradox is not simply a sign of policy failure. It is a recurring feature of public decision-making.

Stone's theory of policy paradox is central to this article because it treats public policy as a political arena rather than a neutral technical instrument. Stone (2002) argues that policy is shaped by conflicting values, symbolic representation, causal stories, numbers, and competing interpretations of public problems. Policy actors do not merely solve problems; they also construct the meaning of problems, define responsibility, and justify why particular instruments should be accepted as legitimate. This argument is consistent with interpretive policy analysis, which views policy meaning as something produced through framing, discourse, and institutionalized ideas rather than through objective evidence alone (Schmidt, 2008; van Hulst & Yanow, 2016). Policy narratives also matter because they organize complex realities into persuasive stories about urgency, responsibility, victims, and solutions (Boswell et al., 2011).

From this perspective, policy paradox emerges when governments pursue goals that are normatively valid but difficult to reconcile. Public authorities are often expected to secure efficiency and equity, fiscal discipline and social protection, economic growth and environmental sustainability, or bureaucratic control and democratic participation. These tensions become more visible in wicked policy problems, where uncertainty, institutional fragmentation, and value conflict are deeply embedded in the policy field (Head & Alford, 2015). In such settings, policy capacity is not only a matter of administrative competence, but also the ability to manage ambiguity, coordinate competing mandates, and maintain legitimacy under pressure (Howlett & Ramesh, 2016; Wu et al., 2015).

Climate finance governance represents this paradoxical character of public policy. It is built upon ambitious normative claims such as climate justice, low-carbon transition, sustainable development, fiscal responsibility, and international solidarity. Yet its implementation depends on administrative systems constrained by short-term budget priorities, sectoral competition, donor requirements, fiscal conservatism, and fragmented authority. The global climate finance architecture is also marked by complexity and fragmentation, requiring national governments to translate multiple norms, instruments, and reporting demands into coherent domestic arrangements (Pickering et al., 2017). Policy integration is therefore necessary but difficult because climate finance must be connected to development planning, budgeting, environmental governance, energy transition, and accountability systems at the same time (Candel & Biesbroek, 2016; Tosun & Lang, 2017).

In this article, policy paradox is used not only as a theory of conflicting public values, but as an analytical lens for explaining climate finance governance. Climate finance becomes paradoxical because it requires the state to pursue long-term climate transformation while preserving fiscal stability, sectoral accountability, and administrative control. The paradox appears in four interconnected forms. First, it appears as a value conflict between climate ambition and fiscal prudence. Second, it appears through fiscal symbolism, where instruments such as Climate Budget Tagging, green budgeting, green sukuk, carbon pricing, and environmental funds construct green legitimacy while not always producing substantive transformation. Third, it appears through contested policy meanings, because fiscal institutions, planning agencies, fund managers, parliament, donors, and civil society actors may define climate finance differently according to their mandates and interests. Fourth, it appears as an institutional contradiction, where the expansion of formal climate finance institutions does not automatically produce integrated authority, coordinated implementation, or outcome-based accountability.

The Indonesian case illustrates these paradoxes clearly. Indonesia has developed fiscal and regulatory instruments to support climate finance, but their implementation is shaped by fragmented institutions, pragmatic fiscal priorities, symbolic policy narratives, and contested interpretations among actors. Climate finance policy is therefore not only a problem of technical inefficiency, but also a question of how climate finance is formed, interpreted, symbolized, and legitimized within public administration. Instruments such as Climate Budget Tagging, green budgeting, carbon pricing, sustainable finance, and environmental funds may institutionalize climate concerns within the fiscal system. At the same time, they may function as symbols of governmental commitment when they are not followed by substantive changes in budget allocation, inter-agency coordination, monitoring, or accountability.

This theoretical perspective allows the article to move beyond a narrow technical analysis of financing instruments. Climate finance is treated here as a public administration arena shaped by value conflict, fiscal symbolism, contested meanings, and institutional contradiction. Policy paradox therefore becomes a bridge between public administration theory and climate finance governance. It explains how Indonesia's climate finance architecture can be formally institutionalized while still facing fragmented implementation, symbolic compliance, and contested administrative meanings.

2.3 Fiscal Symbolism and Institutional Fragmentation

Fiscal symbolism and institutional fragmentation are closely connected in climate finance governance. Fiscal symbolism refers to the use of budgetary labels, fiscal instruments, policy narratives, and reporting mechanisms to signal governmental commitment and construct public legitimacy. In climate finance, instruments such as climate budget tagging, green budgeting, green sukuk, carbon pricing, sustainable finance, and environmental funds do not only serve technical administrative purposes. They also operate as symbols through which the state presents itself as responsive to global climate norms and committed to low-carbon transformation. From Stone's (2002) perspective, such instruments are not neutral devices; they carry meanings, values, and political claims. Interpretive policy scholars similarly argue that policy language and frames shape how problems are understood, how solutions are legitimized, and how institutions act upon public issues (Hajer, 1995; Schmidt, 2008; van Hulst & Yanow, 2016).

The symbolic function of fiscal instruments does not necessarily make them superficial. Symbolic instruments can help institutionalize new policy agendas by making climate-related expenditure visible, classifying priorities, and introducing environmental concerns into public financial management. However, fiscal symbolism becomes problematic when policy visibility is not followed by substantive changes in allocation, coordination, implementation capacity, or accountability. Transparency is therefore central, but public expenditure transparency is often difficult to achieve when fiscal information is formally available but not translated into meaningful oversight, public understanding, and legislative scrutiny (Cicek & Dikmen, 2021; Heald, 2012).

Recent debates on climate governance also underline that transparency alone is insufficient without accountability and monitoring. Fiscal instruments such as climate budget tagging, green bonds, carbon pricing, and environmental funds can improve the visibility of climate-related expenditure, but visibility does not automatically guarantee policy effectiveness. Accountability requires that fiscal information be linked to institutional responsibility, public scrutiny, performance indicators, and measurable climate outcomes. Climate finance governance should therefore move beyond reporting how much money is labelled as climate-related and toward assessing whether such resources contribute to mitigation, adaptation, resilience, and climate justice.

The empirical evidence indicates that this symbolic dimension is evident in Indonesia's climate finance governance. Climate finance has been framed through the language of green fiscal reform, sustainable finance, energy transition, Climate Budget Tagging, and low-carbon development. These terms embed climate concerns into state fiscal narratives. Yet, the findings also indicate that instruments such as green sukuk and Climate Budget Tagging have received recognition in global forums while remaining weakly understood by the wider public and legislative actors. This gap suggests that fiscal instruments may strengthen international legitimacy but still face limitations in domestic accountability and policy transformation.

Institutional fragmentation refers to the dispersion of authority, mandates, resources, and interpretations across multiple organizations without sufficient integration. In climate finance, fragmentation appears when fiscal authorities, planning agencies, technical ministries, environmental fund managers, parliament, development partners, local governments, and civil society actors operate with different priorities and accountability logics. The literature on global environmental governance shows that fragmentation emerges when institutional arenas multiply, mandates overlap, and coordination mechanisms remain weak (Pickering et al., 2017; Zelli & van Asselt, 2013). Public administration scholarship likewise emphasizes that cross-sectoral problems require whole-of-government coordination, policy integration, and effective intergovernmental relations, although such coordination is difficult in bureaucratic systems structured around sectoral mandates and fragmented fiscal authority (Bukharskiy & Lavrov, 2021; Candel & Biesbroek, 2016; Christensen & Laegreid, 2007; Peters, 2018).

Recent climate governance scholarship further suggests that fragmentation is not merely a problem of too many institutions, but of weak integration between policy mandates, fiscal authority, implementation capacity, and accountability systems. Multi-level and polycentric climate governance can create opportunities for innovation and participation, but it can also generate overlapping mandates, uneven authority, and blurred responsibility when coordination mechanisms remain weak (Di Gregorio et al., 2019; Jordan et al., 2015; Morrison et al., 2019). For climate finance, fragmentation may appear not only in the distribution of tasks among ministries and agencies, but also in the disconnection between budget tagging, project approval, fund disbursement, monitoring, and evaluation. Therefore, institutional fragmentation should be analyzed together with accountability and monitoring mechanisms.

Indonesia's climate finance architecture reflects this multi-layered fragmentation. The empirical mapping indicates that climate finance governance connects global climate regimes, national fiscal policy, regulatory instruments, institutional mechanisms, sectoral programs, and subnational implementation. Global layers provide norms, categories, and legitimacy;

national institutions translate these into fiscal and regulatory frameworks; while sectoral and local actors implement them through diverse projects and programs. As a result, climate finance appears normatively strong but operationally complex, with uneven integration across policy levels and institutions.

The relationship between fiscal symbolism and institutional fragmentation is therefore mutually reinforcing. Symbolic fiscal instruments provide a shared policy language that allows fragmented actors to claim participation in the climate agenda. At the same time, this shared language may conceal unresolved coordination problems when administrative routines remain procedural, project-based, and weakly connected to transformative outcomes. The findings suggest that Indonesia's climate finance system works largely through procedural administration and project-based mechanisms, with BPDLH functioning as an institutional node within a broader fiscal ecosystem shaped by budgetary caution and regulatory compliance. Thus, fiscal symbolism and institutional fragmentation should be treated as interrelated features of climate finance governance. Together, they explain how Indonesia can demonstrate formal progress in climate finance while still facing persistent administrative limits in achieving substantive climate policy transformation.

3. Results

This study uses a qualitative research design with an interpretive policy analysis approach. A qualitative design is appropriate because the article does not seek to measure the effectiveness of climate finance instruments statistically, but to understand how climate finance is interpreted, justified, and contested within Indonesia's public administration system. Following Creswell and Poth (2018), qualitative inquiry is useful for examining complex social and institutional phenomena in which meanings, experiences, and contextual interpretation are central. The study also draws on Yin's (2018) logic of case study research because Indonesia is treated as a single, context-rich case through which the relationship between policy paradox, fiscal symbolism, and institutional fragmentation can be examined in depth.

The empirical basis of this article is derived from dissertation research on policy paradox in the management of state finance for climate change funding in Indonesia. The dissertation used three main data collection techniques: in-depth interviews, document analysis, and limited observation. Primary data were obtained through interviews with key actors, while secondary data consisted of policy documents, regulations, official government reports, parliamentary records, international publications, NGO reports, academic articles, and media sources. The dissertation identifies key informants from the Ministry of Finance, including the Directorate General of Financial Sector Stability and Development and BPDLH, the Ministry of National Development Planning/Bappenas, members of the Indonesian parliament from relevant commissions, and civil society organizations such as PWYP Indonesia, Cerah, or CPI.

The selection of informants followed purposive sampling. Informants were selected because of their strategic position and direct involvement in the formulation, implementation, supervision, or contestation of climate finance policy at the national level. Semi-structured interviews were used to allow informants to explain their interpretations of climate finance, institutional roles, fiscal constraints, policy narratives, and perceived contradictions in implementation. This interview strategy is consistent with interpretive policy inquiry, which emphasizes the importance of understanding how policy actors construct meaning, frame problems, and justify institutional action (Fischer, 2003; van Hulst & Yanow, 2016; Yanow, 2000).

Document analysis was conducted to trace the formal structure, regulatory framework, fiscal instruments, and policy narratives surrounding climate finance governance in Indonesia. The documents analyzed included laws and regulations related to the Paris Agreement, carbon economic value, climate budget tagging, environmental fund management, national development planning, state budget documents, BPDLH reports, and reports from international and non-governmental organizations. In line with interpretive policy analysis, documents were not treated merely as administrative records, but as texts that contain categories, symbols, assumptions, and legitimating narratives. This approach follows Yanow's (2000) view that policy artifacts, language, and institutional practices are central to understanding how policy meaning is produced.

Limited observation was also used to capture the dynamics of policy forums, technical meetings, public consultations, donor-related discussions, and collaborative forums involving state and non-state actors. In the dissertation, observation was designed to understand how power relations, policy narratives, and fiscal symbols were constructed and circulated in public and institutional arenas related to climate finance. This component is important because policy meaning is not only found in formal documents, but also in interaction, negotiation, and institutional performance.

Data analysis combined thematic-narrative analysis and policy discourse analysis. Thematic analysis was used to identify recurring patterns related to fiscal priorities, institutional fragmentation, actor interpretation, symbolic legitimacy, and implementation tension. Braun and Clarke's (2006) approach to thematic analysis guided the identification, coding, and refinement of themes across interviews, documents, and observational notes. Narrative and discourse analysis were then used to examine how climate finance was framed through policy language such as green budgeting, climate finance, energy transition, sustainable finance, and fiscal responsibility. Hajer's (1995) discourse approach was useful for examining how environmental policy meanings become institutionalized through particular vocabularies and coalitions.

The analytical framework was informed by Stone's (2002) policy paradox, especially the dimensions of conflicting values, symbolic representation, and contested policy meanings. The dissertation explicitly directed the analysis toward three pillars: conflict of values, symbolism, and negotiated policy meaning. It examined how economic growth, fiscal efficiency, and environmental sustainability were exchanged or contested in policy narratives; how terms such as green budgeting, climate finance, and energy transition worked as moral and political markers; and how actors interpreted or reassembled policy meanings according to their institutional position.

To ensure trustworthiness, the study applied triangulation, member checking, audit trail, analytical memoing, prolonged engagement, and thick description. These strategies are consistent with Lincoln and Guba's (1985) criteria for qualitative rigor and Patton's (2015) emphasis on triangulation in qualitative evaluation. The dissertation compared evidence from interviews, documents, and observations to strengthen consistency and credibility. Rather than claiming statistical generalization, this article aims for analytical transferability by explaining how climate finance governance in Indonesia reveals broader public administration problems faced by developing states: fragmented authority, symbolic policy commitments, and the difficulty of translating climate norms into substantive fiscal transformation.

4. Findings

4.1 The Architecture of Climate Finance Governance in Indonesia

The findings show that climate finance governance in Indonesia has developed as a layered policy architecture rather than as a single, unified financing system. This architecture is shaped by the interaction between global climate norms, national development planning, fiscal regulation, institutional arrangements, and sectoral implementation. At the global level, climate finance is framed through the UNFCCC, the Paris Agreement, Nationally Determined Contributions, climate funds, multilateral development banks, and global policy forums. These global arrangements do not merely provide financial resources. They also produce categories, reporting standards, policy language, and legitimacy that influence how climate finance is understood and institutionalized at the national level. The findings indicate that the global climate finance architecture operates simultaneously through normative, technocratic, institutional, and symbolic mechanisms.

At the national level, Indonesia has progressively translated global climate commitments into planning documents, regulations, fiscal instruments, and institutional mandates. The analysis identifies that the national climate finance architecture has not emerged from a single policy decision, but from the accumulation of legal frameworks, development plans, fiscal policies, and institutional innovations. Climate commitments have been incorporated into national development planning through documents such as the RPJMN, RKP, low-carbon development strategies, and long-term climate resilience frameworks. At the regulatory level, instruments such as the Economic Value of Carbon framework, environmental fund management regulations, and climate-related fiscal policies have helped formalize climate finance as part of the state's development and financial governance system.

The architecture also includes fiscal instruments designed to identify, mobilize, manage, and report climate-related resources. Climate Budget Tagging, green sukuk, fiscal incentives, trust fund mechanisms, and blended finance arrangements are used to connect climate objectives with public financial management. These instruments indicate that climate finance is no longer treated solely as an environmental sector issue. It has entered the domains of budgeting, national planning, public finance, and development governance. This shift is significant because it places fiscal institutions, particularly the Ministry of Finance, alongside Bappenas, BPDLH, technical ministries, parliament, development partners, and civil society organizations as central actors in climate finance governance.

Empirically, Indonesia's climate finance architecture can be mapped into several interacting layers. The global layer provides norms, categories, funding mechanisms, and international legitimacy. The national regulatory-planning layer translates these norms into laws, planning documents, and policy frameworks. The national fiscal layer operates through the state budget, Climate Budget Tagging, green sukuk, fiscal incentives, and trust fund mechanisms. The institutional coordination layer involves BPDLH, technical ministries, and program management bodies that administer funds and projects. Finally, the sectoral and subnational layer translates climate finance into programs, projects, and local implementation practices. The analysis emphasizes that these layers interact with one another, but they are not integrated in a fully linear manner.

Table 1. Layers of Climate Finance Governance in Indonesia

Layer of governance	Main actors	Main instruments/mechanisms	Administrative function
Global climate regime	UNFCCC, COP, climate funds, MDBs	Paris Agreement, NDC, GCF, GEF, blended finance	Produces norms, categories, standards, and legitimacy
National regulatory-planning layer	Bappenas, Ministry of Finance, technical ministries	RPJMN, RKP, LTS-LCCR, NEK regulation, low-carbon policies	Translates climate commitments into national policy frameworks
National fiscal layer	Ministry of Finance, DJA, BPDLH	APBN, Climate Budget Tagging, green sukuk, fiscal incentives, trust funds	Mobilizes, labels, manages, and reports fiscal resources

Layer of governance	Main actors	Main instruments/mechanisms	Administrative function
Institutional coordination layer	BPDLH, technical ministries, program managers	Grants, loans, project pipelines, donor coordination	Channels funds and organizes implementation
Sectoral and subnational layer	Line ministries, local governments, implementing partners	Sectoral programs, local projects, donor-supported schemes	Converts climate finance into operational programs

The findings suggest that Indonesia's climate finance architecture is formally advanced but administratively complex. It demonstrates the state's attempt to connect international climate commitments with domestic fiscal governance. However, the same architecture also creates coordination challenges because authority, resources, and accountability are distributed across multiple institutions and policy levels. Climate finance therefore operates not as a single integrated system, but as a collection of mechanisms, projects, programs, and institutional routines held together by a shared policy narrative. It should therefore be understood as a layered governance architecture rather than as a fully unified administrative system. This finding is important for the article's broader argument. Indonesia's climate finance governance should not be read only as evidence of policy progress or administrative weakness. It is better understood as a multilayered governance architecture that institutionalizes climate finance while also generating complexity. Its formal strength lies in the presence of regulations, planning instruments, fiscal tools, and institutional mechanisms. Its administrative limitation lies in the uneven integration of these layers. Thus, the architecture of climate finance governance in Indonesia provides the empirical basis for understanding the policy paradox, fiscal symbolism, and institutional fragmentation discussed in the following sections.

4.2 Policy Paradox: Between Normative Commitment and Administrative Reality

The second finding concerns the policy paradox between Indonesia's normative commitment to climate finance and the administrative reality of implementation. The findings indicate that Indonesia has built a relatively strong formal architecture for climate finance. At the international level, this commitment is reflected in the ratification of the Paris Agreement, the submission of the Nationally Determined Contribution, the preparation of the Long-Term Strategy for Low Carbon and Climate Resilience 2050, and active engagement in global climate forums such as the UNFCCC, COP, and G20. At the national level, this commitment is translated into fiscal and regulatory instruments, including the Economic Value of Carbon framework, the Environmental Fund Management Agency, Climate Budget Tagging, green sukuk, and the integration of climate priorities into the RPJMN and state budget narratives.

However, these normative and institutional commitments do not automatically produce transformative implementation. The findings suggest that climate finance governance in Indonesia remains shaped by structural paradoxes rooted in competing values, institutional power relations, symbolic policy narratives, and conservative fiscal logic. The paradox does not merely arise from technical weaknesses in implementation. Rather, it reflects a deeper contradiction between the state's ambition to present itself as committed to climate transformation and the administrative routines that continue to prioritize fiscal stability, procedural compliance, and sectoral policy interests. In this sense, the gap between commitment and implementation is not an accidental deviation, but a structural feature of climate finance governance in Indonesia.

This paradox is visible in the tension between climate ambition and fiscal capacity. Indonesia has committed to reducing greenhouse gas emissions by 31.89 percent through domestic efforts, or up to 43.2 percent with international support, by 2030. Yet the financial requirements for achieving these targets remain far beyond available domestic fiscal capacity. The analysis indicates that Indonesia's climate financing needs until 2030 exceed USD 280 billion, or approximately IDR 4,300 trillion. Existing public budget capacity and other sources can cover only around one-third of the total requirement, while the remaining gap is expected to be filled through private finance, international donors, and innovative mechanisms such as blended finance.

The administrative implication of this gap is significant. Climate finance requires long-term investment, cross-sectoral coordination, and risk-sensitive budgeting. However, public financial management remains constrained by fiscal discipline, competing development priorities, and the logic of short-term budget control. The analysis suggests that the fiscal rule limiting the budget deficit to a maximum of 3 percent of GDP restricts the state's flexibility to finance long-term climate projects that often involve high risk and delayed returns. This creates a persistent contradiction: the state is required to finance a long-term climate transition, but its fiscal system is designed to preserve short-term stability and budgetary prudence.

The paradox also appears in the relationship between policy instruments and implementation outcomes. Instruments such as Climate Budget Tagging, green budgeting, carbon pricing, BPDLH, and green sukuk indicate a progressive policy orientation. Yet the findings indicate that the main obstacle in implementing the NDC is the weakness of a financing system capable of ensuring sustainability, transparency, and effectiveness in climate governance. Behind the formal commitment, climate policy implementation often shows a mismatch between normative intention, institutional reality, and policy outcomes. In the context of state finance management, this mismatch is expressed through overlapping regulations, institutional fragmentation, and sectoral bias in funding allocation.

Table 2. Policy Paradox between Normative Commitment and Administrative Reality

Normative commitment	Administrative reality	Policy paradox
Ratification of the Paris Agreement and NDC targets	Large financing gap and limited fiscal capacity	Ambitious climate commitment depends on constrained fiscal resources
Climate Budget Tagging and green budgeting	Weak connection between tagging, strategic allocation, and outcomes	Climate expenditure becomes visible, but not necessarily transformative
Establishment of BPDLH and environmental fund mechanisms	Project-based implementation and complex access procedures	Institutional innovation coexists with procedural fragmentation
Carbon pricing and green fiscal instruments	Fiscal incentives and sectoral priorities remain contested	Green fiscal reform competes with existing economic interests
Low-carbon development narratives	Fiscal stability remains dominant in budgetary decision-making	Climate transformation is subordinated to conventional fiscal prudence

4.3 Fiscal Symbolism: Green Fiscal Narratives and Policy Legitimacy

The third finding concerns the symbolic function of fiscal instruments and green policy narratives in Indonesia's climate finance governance. The findings indicate that climate finance is not communicated only through regulations, budget classifications, or financing mechanisms, but also through a set of fiscal narratives that construct the image of the state as a responsible climate actor. Terms such as green fiscal framework, green budgeting, Climate Budget Tagging, green sukuk, carbon pricing, blended finance, sustainable finance, energy transition, and low-carbon development appear repeatedly in policy documents and public fiscal communication. These terms do not merely describe instruments; they help produce legitimacy by presenting climate finance as evidence of administrative modernization and global climate responsibility.

This symbolic dimension is particularly visible in the way Indonesia positions its fiscal policy within international and domestic arenas. Green sukuk, for example, is framed as an Islamic financing instrument that supports environmentally oriented projects and climate targets. Its repeated issuance from year to year can be interpreted as an attempt to build green fiscal credibility among domestic and international investors, while also expanding financing sources beyond conventional state budget mechanisms. Similarly, Climate Budget Tagging is presented as a technocratic instrument for identifying, classifying, and reporting climate-related public expenditure. Through this mechanism, climate finance becomes visible in the budget system and is framed as part of transparency, consistency, and accountability in the national budget.

However, the findings also show that fiscal symbolism has an ambivalent role. On the one hand, green fiscal narratives allow climate change to enter fiscal policy arenas that were previously dominated by conventional concerns such as growth, deficit control, and budget discipline. On the other hand, these narratives may create an impression of transformation without necessarily changing the underlying fiscal logic. The analysis suggests that green language is used consistently but selectively in planning and fiscal documents. Low-carbon development and climate finance are positioned as cross-cutting issues across sectors, yet this integration often appears more strongly as a vision and policy direction than as a binding commitment to budgetary reallocation.

The symbolic character of climate finance is also reflected in state budget documents. The empirical evidence shows that recent financial notes of the state budget increasingly refer to environmentally oriented budgeting and fiscal support for the climate agenda. Nevertheless, these narratives are often accompanied by a strong emphasis on fiscal stability and budget consolidation. This indicates that green fiscal language works alongside, rather than replaces, conventional fiscal reasoning. In this context, climate finance narratives help the state maintain legitimacy as a climate-committed government while preserving the dominant logic of fiscal prudence.

A similar pattern appears in the use of numbers, classifications, and reporting in Climate Budget Tagging. The presentation of climate expenditure through quantitative categories produces an impression of objectivity and progress. Yet this technocratic presentation may also obscure normative debates about distributional justice, sectoral priorities, and the social consequences of climate-related fiscal policy. The findings therefore suggest that fiscal symbolism operates not only through slogans or public statements, but also through technical instruments that translate political commitments into measurable categories. These categories may improve visibility, but they do not automatically resolve conflicts over priorities, equity, or implementation effectiveness.

The findings further indicate that green fiscal symbolism is not used uniformly by all actors. The Ministry of Finance tends to employ technocratic and numerical narratives, emphasizing Climate Budget Tagging, green sukuk, and fiscal prudence. Bappenas frames green narratives more strategically, linking low-carbon development and energy transition to long-term national development. BPDLH constructs institutional symbolism through ideas such as "one gate fund management" and fund aggregation, presenting itself as an efficient and professional climate finance node. Parliament often uses the language of energy transition and green development as a broad political consensus, but this does not always translate into concrete fiscal pressure. Civil society organizations interpret state green narratives more critically, seeing them as potentially symbolic when they obscure inequality, limited access, or weak accountability.

Table 3. Fiscal Symbolism and Green Policy Narratives in Indonesia's Climate Finance Governance

Actor	Dominant green fiscal narrative	Symbolic function	Administrative implication
Ministry of Finance	Green budgeting, Climate Budget Tagging, green sukuk	Shows fiscal modernization and climate integration	Strengthens visibility, but may limit structural budget change
Bappenas	Low-carbon development and long-term transition	Frames climate finance as national development vision	Strong at planning level, weaker in binding budget authority
BPDLH	One-gate fund management and fund aggregation	Presents efficiency and professional fund governance	Opens access symbolically, but remains administratively controlled
Parliament	Energy transition and green development	Builds political consensus around climate policy	Symbolic support is not always converted into fiscal oversight
Civil society organizations	Climate justice, transparency, and accountability	Challenges state narratives and questions distributive impacts	Expands climate finance as a public accountability issue

Overall, the findings indicate that fiscal symbolism is a central mechanism through which Indonesia legitimizes climate finance governance. It enables the state to speak the language of climate responsibility, fiscal innovation, and green transformation. Yet the same symbolism also reveals a paradox: the stronger the green fiscal narrative becomes, the more visible the gap between policy language and substantive transformation may appear. Climate finance in Indonesia is therefore not only administered through budgets and instruments, but also through narratives that stabilize political expectations, negotiate legitimacy, and manage unresolved tensions between climate ambition and fiscal reality.

4.4 Institutional Fragmentation in Climate Finance Governance

The fourth finding shows that climate finance governance in Indonesia is shaped by institutional fragmentation across actors, mandates, resources, and policy meanings. The findings indicate that climate finance is not produced by a single institution or sector, but by a network of fiscal, planning, technical, fund management, legislative, international, and civil society actors. This configuration does not operate through a simple hierarchical structure. Instead, it resembles a relational policy arena in which authority, knowledge, resources, and definitions of climate finance are continuously negotiated. Formal coordination exists, but it works alongside informal interaction, inter-agency adjustment, and competition over mandates and resources.

The Ministry of Finance occupies a central position in this configuration because it controls state budget policy, fiscal instruments, and relations with international financing mechanisms. Its dominant concern is fiscal stability, risk management, and the credibility of the state financial system. Bappenas plays a different role by integrating climate finance into national development planning and connecting climate objectives with broader development targets. Technical ministries and local governments are positioned as implementing actors, but their access to climate finance depends on project readiness, administrative capacity, and alignment with fiscal and planning requirements. BPDLH functions as a fund management node that channels environmental and climate-related funds, yet it must also operate within rules of accountability, donor credibility, and procedural compliance.

This institutional configuration creates a fragmented governance field because each actor carries a different administrative logic. Fiscal actors tend to understand climate finance as a matter of budget discipline, fund management, and financial credibility. Planning actors frame it as part of development integration and long-term transition. Technical actors often approach it as access to sectoral programs and implementation resources. BPDLH frames climate finance through fund governance, fiduciary credibility, and project distribution. Civil society actors interpret climate finance more normatively, emphasizing climate justice, transparency, and protection for vulnerable groups. Donor and development partners focus on institutional readiness, project pipelines, safeguards, and reporting standards. The findings suggest that these different interpretations produce recurring tensions in policy formulation, instrument design, and implementation practice.

Fragmentation is therefore not only an organizational problem. It is also an interpretive problem. Climate finance means different things to different actors, depending on their institutional position and policy interest. For the Ministry of Finance, the central question is what is fiscally feasible. For Bappenas, the priority is how climate finance can be aligned with development planning. For BPDLH, the concern is how funds can be managed credibly and distributed according to procedural rules. For NGOs, the central issue is whether climate finance produces justice, accountability, and transformation rather than simply creating new project mechanisms. The empirical material indicates that civil society actors criticized the tendency of the state to emphasize instruments and symbolic commitments more strongly than substantive governance reform and policy redistribution.

A key empirical pattern is the dominance of fiscal logic in defining the boundaries of climate finance. In many policy arenas, the Ministry of Finance becomes the actor with the strongest authority to determine what is considered financially possible. Other institutions then adjust their narratives, proposals, and implementation expectations to fit within these fiscal limits. The analysis suggests that in parliamentary arenas, climate finance often appears as part of broader budgetary politics rather than as a deeply examined technical and distributive issue. Parliament contributes to political legitimacy and the affirmation of green commitment, but its role in shaping the operational design of climate finance remains relatively limited.

The fragmentation becomes less visible in international forums. In COP or G20 settings, Indonesia appears as a coherent state actor with a coordinated climate finance narrative. However, the findings indicate that this external coherence may conceal complex domestic dynamics. Inter-agency coordination is often ad hoc, context-dependent, and shaped by which institution represents the state in a particular forum. This gap between external coherence and internal fragmentation is crucial for understanding why Indonesia can display strong climate finance commitment internationally while still facing coordination problems domestically.

Table 4. Institutional Fragmentation in Indonesia's Climate Finance Governance

Actor group	Dominant mandate	Policy logic	Fragmentation pattern
Fiscal actors	State budget, fiscal instruments, international finance	Stability, risk management, fiscal credibility	Dominant in defining policy limits
Planning actors	Development planning and policy integration	Coherence, long-term transition, cross-sector alignment	Mediates between climate norms and development priorities
Technical actors and local governments	Sectoral programs and implementation	Access to funds, flexibility, local needs	Dependent on fiscal and planning requirements
BPDLH	Environmental and climate fund management	Fiduciary credibility, fund distribution, compliance	Functions as a node, but within strict procedural boundaries
Parliament	Legislation, budgeting, oversight	Political legitimacy and budget approval	Green commitment is affirmed, but operational scrutiny is limited
Civil society and donors	Advocacy, knowledge, standards, resources	Justice, accountability, readiness, safeguards	Challenges state narratives and exposes governance gaps

Overall, the findings suggest that Indonesia's climate finance governance is fragmented both institutionally and discursively. Multiple actors are involved, but their mandates, interests, and interpretations are not fully integrated. This fragmentation explains why climate finance can be formally institutionalized while remaining difficult to implement coherently. It also shows that the main challenge is not merely coordination between agencies, but the negotiation of authority and meaning within a policy field where fiscal stability, development planning, donor standards, and climate justice continuously intersect.

4.5 Synthesis of Findings: Climate Finance as a Paradoxical Administrative Field

Taken together, the findings indicate that climate finance governance in Indonesia is best understood as a paradoxical administrative field. It is not simply a technical system for mobilizing and distributing funds, nor merely a weak implementation of formally strong climate commitments. Rather, it is a public administration arena in which global norms, national fiscal rules, institutional mandates, political narratives, and actor interpretations interact in uneven ways. The findings indicate that climate finance in Indonesia does not operate as a linear policy scheme, but as a layered, complex, and dynamic system that combines the global climate regime, national development planning, and state financial governance.

The first pattern is architectural complexity. Indonesia has developed a broad climate finance architecture through regulatory frameworks, fiscal instruments, fund management mechanisms, and policy narratives. This architecture reflects formal progress because climate finance has entered national planning, public financial management, and institutional practice. However, this progress does not produce automatic coherence. The same architecture also creates multiple policy entry points, overlapping authorities, and diverse administrative routines. Climate finance is therefore institutionalized, but not yet fully integrated as a coherent administrative system.

The second pattern is policy paradox. Indonesia's climate finance agenda is built upon ambitious commitments to low-carbon development, climate resilience, and international responsibility. Yet its implementation remains filtered through fiscal prudence, sectoral priorities, project-based mechanisms, and bureaucratic compliance. The analysis identifies this as a recurring tension between fiscal stability and climate transformation, between symbolic policy commitment and implementation capacity, between normative integration and institutional fragmentation, and between global commitment and domestic administrative limits. This confirms that the gap between policy ambition and administrative reality is not merely a technical defect. It is produced by competing values embedded in the governance system itself.

The third pattern is fiscal symbolism. Green fiscal narratives help the state communicate climate responsibility, demonstrate administrative modernization, and gain legitimacy in domestic and international arenas. Terms such as green budgeting, Climate Budget Tagging, green sukuk, sustainable finance, and energy transition create a shared vocabulary of reform. However, the findings suggest that these terms may simplify complex conflicts of interest into politically acceptable narratives. Green language opens space for climate issues to enter fiscal policy, but it can also create an illusion of transformation when not followed by binding budgetary reallocation, distributive justice, and substantive accountability.

The fourth pattern is institutional fragmentation. Climate finance involves fiscal agencies, development planning bodies, environmental fund managers, technical ministries, parliament, international partners, local governments, and civil society organizations. Each actor carries different mandates, interests, and meanings. As a result, fragmentation is not only organizational but also interpretive. Fiscal actors tend to emphasize budget prudence and financial credibility, while planning actors emphasize development integration, fund managers emphasize procedural accountability, and civil society organizations emphasize climate justice and transparency. This fragmented configuration makes coordination difficult and allows policy narratives to travel more smoothly than implementation responsibilities.

These empirical patterns can be summarized in Table 5.

Table 5. Synthesis of Findings: Climate Finance as a Paradoxical Administrative Field

Empirical dimension	Main finding	Administrative meaning
Governance architecture	Climate finance is built through global norms, national planning, fiscal instruments, and institutional mechanisms	Formal institutionalization exists, but operational coherence remains incomplete
Policy paradox	Normative climate commitment coexists with fiscal caution and administrative constraints	Climate finance is shaped by competing values rather than technical design alone
Fiscal symbolism	Green fiscal narratives signal reform, responsibility, and legitimacy	Symbolic commitment may exceed substantive transformation
Institutional fragmentation	Multiple actors define and implement climate finance through different mandates and interpretations	Coordination problems are both organizational and interpretive

Empirical dimension	Main finding	Administrative meaning
Implementation pattern	Climate finance works through procedural, project-based, and compliance-oriented mechanisms	Administrative practice tends to stabilize rather than transform the policy field

This synthesis suggests that climate finance governance in Indonesia should not be judged only by the presence or absence of policy instruments. The more important question is how those instruments are embedded in administrative routines, fiscal authority, institutional coordination, and public accountability. Indonesia has made visible progress in constructing climate finance architecture, but the architecture itself contains unresolved contradictions. It enables the state to claim climate responsibility while simultaneously preserving fiscal caution and sectoral administrative routines.

Thus, climate finance becomes paradoxical because it performs two functions at once. It serves as a mechanism for financing climate action and as a symbolic-administrative device for managing legitimacy under global and domestic pressure. It promises transformation, but it is implemented through institutions designed for stability, control, and procedural compliance. This is why the findings support the central argument of the article: climate finance governance in Indonesia is not an anomaly of failed implementation, but a structural expression of public administration in a developing state where fiscal discipline, institutional fragmentation, green legitimacy, and climate ambition continuously intersect.

5. Discussion

5.1 Climate Finance as a Paradoxical Field of Public Administration

The findings suggest that climate finance in Indonesia should be understood not merely as a financing mechanism, but as a paradoxical field of public administration. It is paradoxical because the state is required to pursue long-term climate transformation while operating through administrative systems that are largely designed to maintain fiscal stability, procedural control, and sectoral accountability. This tension is not unique to Indonesia, yet the Indonesian case shows how the paradox becomes visible when global climate commitments are translated into domestic fiscal governance. Climate finance is expected to support mitigation, adaptation, energy transition, and resilience, but its implementation depends on public institutions whose mandates, budget cycles, risk preferences, and accountability mechanisms are not always aligned with transformative climate objectives.

This finding extends the literature on climate finance governance, which has shown that climate finance allocation is shaped by governance quality, institutional readiness, vulnerability, and donor priorities (Betzold & Weiler, 2017; Bhandary et al., 2021; Halimanjaya, 2015; Weiler et al., 2018). However, the Indonesian case demonstrates that the challenge is not only about where climate finance comes from or how much funding is available. The deeper issue lies in how climate finance is administered, interpreted, and legitimized within the state. The empirical evidence indicates that Indonesia has developed a broad climate finance architecture through Climate Budget Tagging, green sukuk, BPDLH, carbon economic value mechanisms, low-carbon development planning, and international climate finance engagement. Yet this architecture remains uneven in practice because its instruments are embedded in fragmented administrative routines and constrained fiscal priorities.

From a public administration perspective, this condition reflects the difficulty of governing a cross-sectoral and long-term policy agenda through institutions that are still organized around sectoral mandates. Climate finance requires coordination across the Ministry of Finance, Bappenas, BPDLH, technical ministries, parliament, international partners, and civil society organizations. Each actor is formally connected to the climate finance agenda, but each also brings a different institutional logic. Fiscal institutions prioritize budget discipline and financial credibility; planning institutions emphasize development coherence; fund management bodies stress fiduciary accountability; technical ministries seek program resources; civil society actors question justice and transparency. These differences make climate finance a site of administrative negotiation rather than a unified policy system.

This is where policy paradox becomes analytically useful. Stone (2002) argues that public policy is shaped by conflicting values, symbols, and contested meanings rather than purely rational problem-solving.

In Indonesia's climate finance governance, the central paradox lies in the coexistence of ambitious climate commitment and cautious fiscal administration. The state formally supports climate transition, but the implementation of that commitment is filtered through budgetary restraint, sectoral interests, project-based mechanisms, and procedural compliance. This confirms that the gap between policy commitment and administrative reality is not simply an implementation failure. It is a structural contradiction within the governance of climate finance itself.

The findings also contribute to debates on policy capacity and coordination. Scholars of public administration argue that complex policy problems require whole-of-government coordination, policy integration, and adaptive capacity (Candel & Biesbroek, 2016; Christensen & Laegreid, 2007; Howlett & Ramesh, 2016; Peters, 2015; Wu et al., 2015).

Indonesia's case confirms this argument, but also adds an important qualification: policy capacity is not only technical capacity. It is also the capacity to manage competing meanings, institutional claims, and fiscal narratives. Climate finance governance fails to become transformative not simply because coordination mechanisms are absent, but because coordination itself is shaped by unequal authority, different policy languages, and competing interpretations of what climate responsibility means.

Therefore, climate finance in Indonesia operates as a paradoxical administrative field in three senses. First, it is formally institutionalized but not fully integrated. Second, it is framed as transformative but implemented through cautious and procedural fiscal routines. Third, it produces green legitimacy while leaving unresolved questions of distribution, accountability, and institutional power. This discussion shows that climate finance governance should be assessed not only by the existence of instruments, but by the extent to which those instruments can reshape administrative practice. In this sense, Indonesia's experience reveals a broader problem for developing states: climate finance is expected to accelerate transformation, yet it is governed through public administration systems that often reproduce stability, fragmentation, and symbolic compliance.

5.2 Fiscal Symbolism and the Politics of Green Legitimacy

The findings show that fiscal symbolism is central to the way Indonesia governs and legitimizes climate finance. Climate finance is not only administered through budget allocations, financial instruments, or institutional mechanisms. It is also communicated through a symbolic vocabulary that presents the state as responsive to global climate norms, committed to sustainable development, and capable of fiscal innovation.

In this sense, green fiscal instruments such as Climate Budget Tagging, green sukuk, carbon pricing, blended finance, environmental funds, and sustainable finance frameworks do more than support climate-related spending. They also construct a public image of governmental responsibility and administrative modernization.

This symbolic dimension can be understood through Stone's (2002) argument that public policy works not only through rational instruments, but also through symbols, narratives, numbers, and meanings. In Indonesia's climate finance governance, the language of "green budgeting," "low-carbon development," and "energy transition" allows the state to frame climate finance as a rational, progressive, and internationally legitimate policy agenda. The findings indicate that climate finance is positioned as part of a broader interaction between fiscal policy, climate change, and multi-level political dynamics. It also emphasizes that fiscal climate policy is not merely a technical matter of state treasury management, but a political field shaped by power, perception, and narratives.

The politics of green legitimacy becomes visible when fiscal instruments are used to demonstrate commitment before the implementation system is fully capable of producing transformative outcomes. Climate Budget Tagging, for instance, makes climate-related expenditure visible in the budget system and strengthens the administrative claim that climate priorities have entered public financial management.

Green sukuk similarly allows the state to present itself as an innovator in sustainable financing. BPDLH represents another symbolic and institutional device because it signals the presence of a dedicated fund management body for environmental and climate purposes. These instruments are important, but their symbolic value may become stronger than their transformative capacity when they are not accompanied by stronger accountability, public participation, and binding budgetary shifts.

This interpretation is consistent with the literature on fiscal transparency and public accountability. Heald (2012) reminds us that transparency in public expenditure is often elusive because fiscal information may be formally available without becoming meaningful for public oversight. Piotrowski and Van Ryzin (2007) also show that transparency matters for public trust, but only when citizens can understand and use the information provided. In the Indonesian case, climate finance visibility through tagging, reporting, and green fiscal terminology may increase administrative transparency, but it does not automatically guarantee democratic accountability. The analysis suggests that Climate Budget Tagging remains largely administrative and has not been fully integrated into strategic budget planning, while public accountability and civil society involvement in climate budgeting remain limited.

The politics of green legitimacy also reflects the tension between external recognition and domestic transformation. Green fiscal narratives help Indonesia appear aligned with international climate commitments, especially after the ratification of the Paris Agreement and the adoption of national climate targets. However, legitimacy in the global arena may not always correspond to coherence in domestic implementation. Wehner and de Renzio (2013) argue that fiscal transparency is shaped by political incentives, while Alt and Lassen (2006) show that transparency is closely related to fiscal credibility. In climate finance, credibility is therefore not only about presenting climate expenditure data, but also about demonstrating whether fiscal instruments actually redirect resources toward mitigation, adaptation, and climate justice.

The empirical evidence strengthens this argument by showing that state finance for climate change contains contradictions between sustainability and fiscal stability, as well as between efficiency and social justice. It identifies instruments such as carbon tax, carbon economic value, green bonds, and environmental trust funds as part of climate fiscal policy, but also warns that state finance is never a neutral technical tool.

It contains priorities, exclusions, and conflicts. This means that green fiscal symbolism should not be rejected as mere rhetoric. It should be treated as an administrative strategy that helps the state build legitimacy while managing unresolved contradictions.

Table 6. Fiscal Symbolism and Green Legitimacy in Climate Finance Governance

Symbolic instrument	Legitimacy claim	Administrative risk
Climate Budget Tagging	Climate expenditure is visible and traceable	Tagging may remain administrative rather than strategic
Green sukuk	The state innovates sustainable financing	Recognition may exceed measurable transformation
BPDLH	Climate funds are managed through a dedicated institution	Fund access may remain procedural and project-based
Carbon pricing and NEK	The state internalizes environmental costs	Implementation may be constrained by political and sectoral interests
Green budgeting narratives	Fiscal policy supports low-carbon transition	Green language may coexist with conventional fiscal priorities

Strengthening accountability also requires moving beyond the visibility of climate expenditure toward the monitoring of climate outcomes. Climate Budget Tagging should not function only as a classification tool for identifying climate-related expenditure, but should be connected to performance indicators, project evaluation, parliamentary scrutiny, and public reporting. In this regard, the accountability of climate finance depends on whether fiscal information can be translated into evidence about mitigation, adaptation, resilience, and climate justice outcomes. BPDLH-funded programs also require transparent monitoring mechanisms that allow public institutions, parliament, civil society, and affected communities to assess not only whether funds have been disbursed, but whether they produce measurable environmental and social benefits. Without outcome-based accountability, green fiscal instruments may remain administratively visible but substantively weak.

Thus, fiscal symbolism plays a dual role. It opens an institutional space for climate concerns within public finance, but it can also stabilize political legitimacy without fully transforming fiscal priorities. This is the core of green legitimacy politics: the state must appear climate-responsive, fiscally credible, and administratively modern, while still operating within budgetary caution, fragmented authority, and competing development interests. In this sense, Indonesia's climate finance governance demonstrates that green fiscal narratives are not merely communication devices. They are instruments of public administration that organize legitimacy, manage expectations, and reveal the need for stronger accountability, public reporting, and outcome-based monitoring.

5.3 Institutional Fragmentation and the Limits of Administrative Capacity

Institutional fragmentation is one of the most important explanations for why climate finance governance in Indonesia remains difficult to transform into a coherent administrative system. The findings show that climate finance is governed through multiple institutions, each carrying different mandates, instruments, and accountability logics. The Ministry of Finance frames climate finance within the discipline of state financial management, fiscal prudence, budget accountability, and access to international finance. Bappenas positions it within national development planning and cross-sectoral policy integration. BPDLH operates as an intermediary institution that manages environmental and climate funds, links international funding sources with domestic program needs, and ensures fiduciary compliance, monitoring, and reporting. Parliament contributes through legislation, budgeting, and oversight, while civil society organizations produce knowledge, advocacy, and critical monitoring of climate finance implementation. This actor configuration shows that climate finance governance is not institutionally empty; rather, it is crowded, layered, and administratively dispersed.

This finding is consistent with the literature on fragmented and polycentric environmental governance. Zelli and van Asselt (2013) argue that institutional fragmentation emerges when multiple governance arrangements address the same policy problem without sufficient coherence. Jordan et al. (2015) describe climate governance as increasingly polycentric, involving multiple centers of authority rather than a single hierarchical command structure. Morrison et al. (2019) add that polycentric governance cannot be understood only as coordination among many actors; it must also be read through power relations that determine whose priorities, knowledge, and institutional logics become dominant. Indonesia's climate finance governance reflects this condition. Multiple actors are involved, but their authority is not equal. Fiscal actors often have stronger capacity to define what is feasible, while planning institutions, technical ministries, fund managers, and civil society actors must adjust their expectations to fiscal rules and procedural requirements.

The limits of administrative capacity therefore appear not only as a shortage of technical skills or financial resources. They also emerge from the state's limited ability to align mandates, authority, and meanings across institutions. Policy capacity literature usually emphasizes analytical, operational, and political capacity in addressing complex policy problems (Howlett & Ramesh, 2016; Wu et al., 2015). The Indonesian case adds that climate finance requires interpretive capacity: the ability of institutions to develop a shared understanding of what climate finance is for, who should benefit, how priorities should be determined, and how fiscal accountability should be linked to climate outcomes. Without this interpretive capacity, coordination may remain procedural. Institutions may attend the same forums, use similar policy language, and refer to the same climate targets, but still act according to different internal logics.

This section therefore argues that institutional fragmentation is not a secondary implementation problem. It is part of the structure of climate finance governance itself. Climate finance cuts across ministries, fiscal regimes, development priorities, international finance standards, and public accountability demands. As a result, no single institution can fully control the field, but not all institutions possess equal authority to shape it. The consequence is an administrative system that can produce formal coordination and policy visibility, yet remains limited in generating integrated and transformative outcomes. For public administration theory, this finding is important because it shows that the challenge of governing climate finance in developing states is not merely to create more institutions or instruments. The deeper challenge is to build administrative capacity capable of integrating fiscal authority, policy meaning, institutional responsibility, and climate justice within one coherent governance framework.

From a practical perspective, this finding implies that Indonesia needs a more formal and integrated coordination mechanism for climate finance governance. Coordination should not rely only on ad hoc inter-agency meetings, donor-driven project discussions, or sectoral program negotiations. It requires a clearer division of authority among the Ministry of Finance, Bappenas, BPDLH, technical ministries, local governments, and parliament. The Ministry of Finance should strengthen the connection between Climate Budget Tagging, fiscal allocation, and climate expenditure performance. Bappenas should ensure that climate finance is aligned with national development planning and low-carbon development priorities. BPDLH should function not only as a fund management institution, but also as a coordination node that links funding sources, project pipelines, fiduciary standards, and implementation monitoring. Technical ministries should translate climate finance into sectoral programs with measurable outcomes, while parliament should strengthen budgetary oversight and accountability review.

A more integrated coordination framework should connect five administrative stages: climate priority setting, budget tagging, project approval, fund disbursement, and outcome-based monitoring. This would reduce the risk that climate finance becomes fragmented into separate fiscal, planning, and project-based routines. It would also clarify institutional responsibility when climate finance instruments fail to produce expected outcomes. In this framework, accountability should be shared but differentiated: fiscal accountability should be led by the Ministry of Finance, planning coherence by Bappenas, fiduciary and fund management accountability by BPDLH, sectoral delivery by technical ministries, and democratic oversight by parliament. Such an arrangement would help transform climate finance from a collection of instruments into a more coherent public administration system.

5.4 Theoretical Contribution: Extending Policy Paradox to Climate Finance Governance

This article contributes theoretically by extending the use of policy paradox to the study of climate finance governance. Previous studies on climate finance have generally focused on funding allocation, donor interests, vulnerability, institutional readiness, financial instruments, and implementation effectiveness (Betzold & Weiler, 2017; Bhandary et al., 2021; Halimanjaya, 2015; Pickering et al., 2017). These studies are important because they explain how climate finance is distributed, governed, and constrained by institutional capacity. However, they tend to treat climate finance mainly as a problem of resource mobilization, coordination, or policy design. The findings of this article show that climate finance should also be understood as a paradoxical administrative field in which public values, fiscal symbols, institutional authority, and policy meanings are continuously contested.

The first theoretical contribution lies in repositioning climate finance from a technical financing issue to a public policy arena shaped by value conflict. Stone's (2002) policy paradox emphasizes that policy decisions rarely emerge from neutral rationality. They are shaped by tensions between equally desirable goals, such as efficiency and equity, growth and sustainability, or control and participation. In Indonesia's climate finance governance, these tensions appear in the conflict between fiscal stability and climate transformation, global commitment and domestic feasibility, economic growth and ecological transition, and administrative control and climate justice. This means that climate finance governance cannot be evaluated only by the existence of instruments or the volume of funding mobilized. It must also be assessed by how the state manages competing public values under conditions of limited fiscal space, institutional complexity, and political pressure.

The second contribution is the conceptualization of fiscal symbolism as a mechanism through which policy paradox operates. Policy paradox does not appear only through open disagreement or policy inconsistency. It also works through symbols that allow governments to maintain legitimacy while unresolved contradictions continue to exist. In Indonesia, green budgeting, Climate Budget Tagging, green sukuk, BPDLH, carbon pricing, and sustainable finance frameworks function not only as fiscal instruments, but also as symbolic devices. They allow the state to communicate climate responsibility, administrative modernization, and alignment with global climate norms. However, these symbols may also create the appearance of transformation when they are not followed by structural budgetary change, stronger accountability, or measurable climate outcomes. Thus, fiscal symbolism helps explain how climate finance can be formally institutionalized while still producing limited substantive transformation.

The third contribution concerns contested policy meanings. Interpretive policy analysis argues that policy is constructed through language, discourse, institutional narratives, and shared meanings (Fischer, 2003; Hajer, 1995; Schmidt, 2008; van Hulst & Yanow, 2016; Yanow, 2000). The

Indonesian case demonstrates that climate finance is governed not only by fiscal rules and administrative procedures, but also by the meanings attached to fiscal instruments. Climate Budget Tagging becomes a language of budget visibility; green sukuk becomes a language of fiscal innovation; BPDLH becomes a language of professional fund management; and energy transition becomes a language of political consensus. Yet these meanings are not fixed. Fiscal institutions, planning agencies, fund managers, parliament, donors, and civil society organizations interpret climate finance differently according to their mandates, interests, and accountability expectations. This confirms that climate finance governance is not only fragmented institutionally, but also discursively.

The fourth contribution is the identification of institutional contradiction as a structural source of policy paradox. The findings show that paradox is not caused by the absence of institutions, but by the way institutions relate to one another. Indonesia already has a dense climate finance architecture, including planning frameworks, fiscal instruments, fund management mechanisms, and regulatory arrangements. However, this institutional density does not automatically produce coherence. Fragmentation emerges because fiscal, planning, fund management, legislative, donor, and civil society actors operate through different mandates and unequal authority. This supports scholarship on fragmented and polycentric governance, which argues that complex environmental problems are governed through multiple centers of authority and power relations rather than through a single integrated hierarchy (Jordan et al., 2015; Morrison et al., 2019; Zelli & van Asselt, 2013). In this context, climate finance paradox is reproduced through the coexistence of formal institutionalization and limited administrative integration. By combining these four elements, this article refines policy paradox theory for the study of climate finance governance. Value conflict explains why climate finance involves competing goals that cannot be easily reconciled. Fiscal symbolism explains how green fiscal instruments produce legitimacy while sometimes exceeding substantive implementation. Contested meanings explain why actors define climate finance differently despite using similar policy language. Institutional contradiction explains why the presence of multiple institutions may strengthen formal governance while simultaneously reproducing fragmentation. Together, these elements show that climate finance governance is not merely a technical question of financing climate action, but a political-administrative process through which the state negotiates legitimacy, authority, and transformation.

Table 7. Theoretical Extension of Policy Paradox to Climate Finance Governance

Element of policy paradox	Expression in climate finance governance	Theoretical implication
Value conflict	Fiscal stability, climate transformation, economic growth, and climate justice compete in policy implementation	Climate finance is shaped by competing public values, not technical financing logic alone
Fiscal symbolism	Green budgeting, Climate Budget Tagging, green sukuk, carbon pricing, and BPDLH create legitimacy	Fiscal instruments operate as symbols that stabilize political expectations
Contested policy meanings	Fiscal, planning, fund management, parliamentary, donor, and civil society actors interpret climate finance differently	Climate finance meaning is negotiated rather than fixed

Element of policy paradox	Expression in climate finance governance	Theoretical implication
Institutional contradiction	Dense institutional architecture coexists with fragmented authority and weak integration	Paradox is reproduced through institutional relations, not institutional absence
Administrative paradox	Formal institutionalization coexists with limited substantive transformation	Climate finance reveals the limits of public administration in governing long-term transition

Thus, the article's theoretical contribution is not simply to apply Stone's policy paradox to a new empirical case. It extends the theory by showing how paradox is fiscally mediated, symbolically legitimized, discursively contested, and institutionally reproduced in climate finance governance. In developing states, climate finance is expected to finance transformation, but it is administered through systems designed to preserve stability, control risk, and maintain legitimacy. This makes climate finance a particularly useful field for advancing policy paradox theory because it reveals how ambitious public values can be formally institutionalized while remaining constrained by symbolic politics, fragmented authority, and limited administrative capacity.

6. Conclusion

This article concludes that climate finance governance in Indonesia should be understood as a paradoxical field of public administration. The Indonesian case shows that climate finance is not merely a technical matter of mobilizing funds for mitigation and adaptation. It is an administrative arena in which global climate commitments, national fiscal rules, institutional mandates, policy narratives, and actor interpretations intersect. Indonesia has developed a relatively broad climate finance architecture through the Paris Agreement commitment, NDC, Climate Budget Tagging, green sukuk, BPDLH, carbon economic value instruments, and low-carbon development planning. However, the existence of these instruments does not automatically produce coherent and transformative implementation.

The main finding of this article is that Indonesia's climate finance governance is marked by three interrelated dynamics: policy paradox, fiscal symbolism, and institutional fragmentation. The policy paradox appears in the tension between ambitious climate commitments and cautious fiscal administration. Indonesia's climate finance needs until 2030 are estimated to exceed USD 280 billion or around IDR 4,300 trillion, while available public budget capacity can only cover around 30–34 percent of the total requirement. This creates a structural gap between the scale of climate ambition and the fiscal capacity available to support it. Fiscal symbolism becomes visible through green fiscal narratives and instruments such as Climate Budget Tagging, green sukuk, green budgeting, carbon pricing, and environmental fund management. These instruments are important because they make climate finance visible within the state financial system and strengthen Indonesia's legitimacy in domestic and international arenas. However, they may also produce symbolic progress when fiscal labels, reporting mechanisms, and green narratives are not followed by stronger budgetary reallocation, public accountability, and measurable climate outcomes. The findings indicate that climate finance has been institutionalized in the APBN, with cumulative climate-related allocation reaching around IDR 610.12 trillion during 2016–2023, yet this allocation appears as a sectoral accumulation identified through tagging rather than as an independent and fully integrated climate finance scheme.

Institutional fragmentation further explains why climate finance remains difficult to govern coherently. Multiple actors are involved, including the Ministry of Finance, Bappenas, BPDLH, technical ministries, parliament, international partners, local governments, and civil society organizations. Each actor contributes to the climate finance agenda, but each also carries different mandates, fiscal interests, administrative routines, and interpretations of climate responsibility. As a result, climate finance is formally institutionalized but operationally dispersed. The analysis identifies overlapping regulation, institutional fragmentation, and sectoral bias as central expressions of policy paradox in Indonesia's climate finance governance. The theoretical contribution of this article lies in extending policy paradox theory into climate finance governance. While previous studies have examined climate finance through allocation, institutional readiness, donor interests, vulnerability, and governance quality, this article shows that climate finance also needs to be read through value conflict, symbolic fiscal instruments, and contested administrative meanings. Stone's policy paradox is useful because it helps explain why progressive policy instruments may coexist with limited substantive transformation. In this article, paradox is not treated as an anomaly or policy failure, but as a structural condition of governing climate finance in a developing state. Practically, the findings suggest that improving climate finance governance requires more than increasing funding sources or creating new fiscal instruments. Indonesia needs a more integrated coordination framework that connects climate planning, fiscal allocation, fund management, sectoral implementation, legislative oversight, and public accountability. The Ministry of Finance should strengthen the link between Climate Budget Tagging, budget allocation, and climate performance indicators. Bappenas should ensure that climate finance is aligned with national development planning and low-carbon transition priorities. BPDLH should be strengthened not only as a fund management institution, but also as a coordination node that connects funding sources, project pipelines, fiduciary standards, monitoring, and evaluation. Technical ministries should be required to translate climate finance into measurable mitigation, adaptation, and resilience outcomes, while parliament should strengthen scrutiny over whether green fiscal commitments produce substantive transformation. Accountability and monitoring mechanisms should also be strengthened. Climate finance reporting should move beyond the visibility of expenditure and focus on whether climate-related funds generate measurable outcomes. Public reporting, parliamentary review, civil society participation, and BPDLH program evaluation are therefore essential to prevent green fiscal instruments from becoming merely symbolic. In this sense, climate finance governance requires not only fiscal innovation, but also outcome-based accountability and institutional coordination capable of linking climate ambition with administrative performance. Overall, this article argues that Indonesia's climate finance governance demonstrates both progress and constraint. It shows administrative innovation, but also reveals unresolved tensions between climate ambition, fiscal discipline, institutional fragmentation, and green legitimacy. For public administration scholarship, the Indonesian case offers an important lesson: climate finance is not only about financing climate action, but about how the state governs competing values under conditions of fiscal limitation, institutional complexity, and global climate pressure.

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