

From Financial Reporting to Climate Accountability: Assessing Indonesian Local Governments' Readiness for IPSASB SRS 1

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Article Info

Article history:

Received July 15th, 2026

Revised July 25th, 2026

Accepted July 29th, 2026

Keyword:

Public sector accounting; Climate Accountability; IPSASB SRS 1; Local government; Sustainability reporting.

ABSTRACT

IPSASB SRS 1, Climate-related Disclosures, brings climate risk into general purpose financial reporting and creates a pre-adoption challenge for governments whose climate information is still spread across accounting, planning, environmental, and performance systems. This study examines that challenge in three information-rich Indonesian local governments: DKI Jakarta, Surabaya, and Semarang. A qualitative comparative documentary design is used, with directed content analysis based on the disclosure logic of SRS 1. The corpus combines 2024 audited financial reporting or formal financial-accountability documents with recent planning, budget, and climate-related documents. Readiness is not scored as compliance. It is assessed through the degree to which climate information is available, remains fragmented outside financial reporting, or begins to connect with budgets, assets, financing, and reported performance. The cases show substantial climate information but uneven accounting connectivity. DKI Jakarta presents the clearest partial integration because its audited 2024 Notes to the Financial Statements report a greenhouse-gas reduction indicator and disclose major flood-control financing. Surabaya and Semarang show stronger links in environmental and planning documents than in general purpose financial reporting. The main constraint is not a lack of climate information, but the institutional work needed to connect risk, financial effects, and accountability.



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INTRODUCTION

Local governments carry climate exposure through ordinary public services long before that exposure is described as an accounting issue. A damaged drainage system becomes maintenance expenditure. Coastal protection appears as infrastructure. Repeated flooding can alter capital priorities and future service costs, while heat or water stress can change the cost of operating public facilities. The accounting record will eventually capture expenditure, assets, liabilities, or cash movements, but it may still leave the user unable to see why those financial effects are becoming more likely. This is not a minor disclosure problem. Local governments make long-lived investment decisions and maintain services whose costs can change materially as physical conditions change, so historical transactions alone give an incomplete account of financial capacity. Public-sector sustainability accounting has developed around precisely this gap between transactions already recognized and conditions that affect future public value and fiscal capacity (Tommasetti et al., 2020; Manes-Rossi et al., 2020). The reporting challenge is to make that relationship visible without turning the financial report into a general environmental report.

IPSASB SRS 1, Climate-related Disclosures, makes the gap harder to leave outside general purpose financial reporting. Published in January 2026, the standard applies to annual reporting periods beginning on or after 1 January 2028, with earlier adoption permitted (International Public Sector Accounting Standards Board [IPSASB], 2026). It asks public-sector entities to disclose material information about climate-related risks and opportunities for accountability and decision-making. The demand goes beyond publishing environmental targets. Users should be able to understand how climate

conditions affect decisions and, where material, current or anticipated financial effects. The public-sector setting changes the meaning of that requirement. A municipality may have no profit objective, yet a climate risk can still affect the cost of maintaining roads, the financing of drainage works, or the ability to provide water and other services over time. Those consequences belong to accountability even when they do not resemble corporate valuation effects. Recent work on climate disclosure models therefore cautions against transferring private-sector practice mechanically to government (Pina et al., 2025; Karatzoudi et al., 2025). SRS 1 is demanding because it asks climate information to explain financial and service capacity, not merely environmental performance.

Sustainability information in local government rarely sits in one reporting location. Strategic plans may contain environmental objectives while annual reports provide financial results and separate websites carry environmental performance. Research across public administrations has found that these reporting practices are shaped by administrative capacity and institutional pressure, but also by whether sustainability information is actually used in management (Stefanescu, 2021; Mol et al., 2025). City planning can incorporate sustainability goals without producing an accounting treatment for the associated risk. Integrated reporting can broaden the public account, yet it does not by itself ensure that an exposed asset or a future service cost becomes visible in financial reporting (Guarini et al., 2021, 2022; Williams & Lodhia, 2021).

Indonesia already has an accrual-based governmental accounting framework under Government Regulation No. 71 of 2010. Local-government financial reports include a statement of financial position and operating information, while the Notes to the Financial Statements provide explanatory disclosure needed for adequate reporting (Government of Indonesia, 2010). That institutional base is important, but it says little by itself about climate readiness. Studies of Indonesian public-sector disclosure continue to show variation in reporting practice and in the capacity to connect sustainability objectives with accounting information (Mutiarani & Siswanto, 2020; Juanda et al., 2023). Regional-owned enterprises also tend to disclose sustainability activity more readily than they connect it to strategy and accounting processes (Muskanan et al., 2025).

Readiness becomes misleading when it is reduced to a count of climate words. A government can publish detailed emissions data and still leave the financial implications unexplained. Another government may not label an item as climate-related even though its accounts already record flood-control assets, resilience spending, or financing that could become relevant under SRS 1. The useful question is therefore whether information can travel from an identified climate condition into a decision and then into a financial explanation that users can follow. Work on public-sector sustainability points to the same institutional difficulty: information silos can persist even where technical data and reporting systems are well developed (Deslatte & Stokan, 2020; Abhayawansa et al., 2021).

The distinction also keeps a pre-adoption study within reasonable limits. SRS 1 is not treated here as a legal obligation already imposed on Indonesian local governments, and absence of an SRS 1-style disclosure in 2024 is not coded as non-compliance. The standard is used as a forward-looking benchmark. Existing disclosures are examined for the connections they already provide and for the points at which climate information remains separate from reported financial consequences. This approach is consistent with recent accounting research that treats sustainability reporting as useful only when it enters managerial and accountability processes rather than becoming another parallel narrative (Bebbington & Unerman, 2020; Dabbicco et al., 2025).

DKI Jakarta, Surabaya, and Semarang provide three deliberately information-rich cases rather than a statistical representation of Indonesian local government. Their public documents permit the same question to be asked across different reporting locations: what climate information already exists, how close it comes to financial reporting, and what remains missing when SRS 1 is used as the benchmark. The cases also make comparison possible without pretending that identical documents or institutional arrangements exist in every jurisdiction. The article argues that readiness is better understood as financial connectivity than disclosure volume. That proposition is tested against actual local-government documents, not inferred from the national accounting framework alone.

RESEARCH METHODS

This research use qualitative comparative documentary design to examine DKI Jakarta, Surabaya, and Semarang, selected purposively because each provides recent financial-accountability documents together with climate, environmental, or medium-term planning material. Their relatively

strong public-document availability makes them useful for assessing what existing local-government systems can already support, although they should not be treated as representative of jurisdictions with weaker administrative capacity. The documentary window covers material publicly available through 2026. DKI Jakarta was examined through its audited 2024 Notes to the Financial Statements and related climate and performance documents; Surabaya through its 2024 CaLK, 2025 General Budget Policy, and 2025–2055 Environmental Protection and Management Plan; and Semarang through its audited-financial-report portal, 2024 APBD accountability material, and 2025–2029 RPJMD. Government Regulation No. 71 of 2010 provided the domestic accounting baseline, while SRS 1 served as the prospective disclosure benchmark. Thirty peer-reviewed journal articles were used only to interpret the documentary findings against public-sector reporting research, not as substitutes for evidence produced by the local governments themselves.

The unit of analysis was the disclosure connection rather than the presence of isolated climate-related information. Coding followed the relationships required by SRS 1 and distinguished information that was merely available, remained fragmented from financial consequences or general purpose financial reporting, or showed emerging integration with reported performance, budgeting, assets, or financing. Coding was conservative where a connection depended mainly on interpretation, and no numerical disclosure or compliance score was assigned. An emissions target, for example, indicated information availability, whereas its inclusion within an audited financial-reporting package provided stronger evidence of integration. Likewise, flood expenditure or infrastructure was not treated as climate disclosure unless the government itself established, or multiple official documents supported, a connection to climate risk. Cross-case comparison then identified breaks in the reporting chain, particularly around governance responsibility, strategy and risk, financial effects, and metrics or targets central to SRS 1 (IPSASB, 2026). The analysis remains documentary and therefore cannot establish how officials use this information internally or verify data quality beyond the published record.

Table 1 Documentary Corpus and Comparative Role of the Cases

Case	Financial reporting	Climate/planning material	Analytical significance
DKI Jakarta	Audited 2024 CaLK	Climate/performance documents	Climate metric already appears in audited CaLK; flood financing/assets reported
Surabaya	2024 CaLK	2025 KUA; RPPLH 2025-2055	Detailed climate information outside CaLK; limited budget connection
Semarang	Audited 2024 reporting / APBD accountability	RPJMD 2025-2029	Climate risks and indicators linked to indicative funding; GPFR connection remains limited

RESULTS AND DISCUSSION

1. Existing Financial Reporting and the Limits of Climate Linkage

Indonesia's accrual-based SAP gives all three cases a conventional accounting structure capable of receiving additional explanatory information. DKI Jakarta's 2024 audited CaLK states that the report is intended to support accountability and decisions and describes CaLK as an integral part of the financial statements for adequate disclosure (DKI Jakarta Provincial Government, 2025a). The document does more than explain balances. It brings macroeconomic conditions and financial policy into the reporting package, reports performance targets, sets out accounting policies, and then provides detailed explanations of financial-statement items. That arrangement matters for SRS 1 because climate-related financial information does not require a new accounting system merely to have

somewhere to appear. A material climate effect can, in principle, be connected to an asset note, a financing explanation, a performance discussion, or another part of CaLK already read together with the statements. Public-sector research has made a similar point in broader sustainability contexts: reporting gains practical significance when it connects to the systems through which performance and public resources are already governed (Cohen et al., 2023; Bisogno et al., 2024). The question is whether the existing reporting location actually carries the connection.

The Jakarta case goes further than a conventional financial-reporting base. Its audited CaLK reports a 2024 target and realization for the percentage reduction in greenhouse-gas emissions: 25.4 percent and 25.9 percent respectively. The same section places the indicator alongside environmental-quality and disaster-risk performance (DKI Jakarta Provincial Government, 2025a). A climate-related metric has therefore crossed into an audited financial-reporting document rather than remaining solely in an environmental report. Users encounter it within the same formal reporting package used to explain fiscal performance. This is meaningful evidence of emerging integration. It remains only partial because the metric is reported as performance information without a developed explanation of its financial effects.

Financial information in the same CaLK also shows the scale at which environmental exposure can become a fiscal matter. Jakarta reports flood-control infrastructure, coastal protection works, and the use of regional economic-recovery financing for flood-control projects. Several disclosures identify substantial spending and borrowing connected with flood management, so a financial-report user can see that the issue has consequences for capital programmes and financing (DKI Jakarta Provincial Government, 2025a). The document can therefore tell a user that money has been borrowed or spent and that physical assets have been constructed. What it rarely does is connect those figures to a defined climate risk, explain how the risk changes expected maintenance or service costs, or show whether climate assumptions altered the financing decision. This distinction is easy to miss if readiness is measured by searching for environmental expenditure. An expenditure becomes useful climate-related financial information only when the reporting explains why the underlying condition matters to the entity's finances or service capacity. Presence in the same report is therefore promising, but it is not yet a coherent SRS 1-style climate-financial explanation.

Surabaya's 2024 transparency portal publishes the local-government financial-reporting package, including the CaLK and audited statements (Surabaya City Government, 2025a). The CaLK records conventional asset categories that include river, coastal-protection, and flood-control structures. Climate terminology, however, is not prominent in the financial notes reviewed for this study. The result is not an absence of relevant accounting information. The assets are visible, but the financial report does not explain how climate exposure changes their significance, expected maintenance, or role in future service delivery. Surabaya therefore has the accounting location without the same degree of climate connection visible in Jakarta.

Semarang also publishes audited financial reporting, including the CaLK, through its public-information system, while formal accountability for the 2024 budget is established through the 2025 regional regulation on APBD implementation (Semarang City Government, 2025a; Semarang City Government, 2026). The reporting base is not missing. The most developed climate discussion appears elsewhere, especially in the medium-term plan, which means that a reader has to move beyond the financial-accountability documents to see the risk and resilience context. Public-sector research reports a comparable separation in other jurisdictions, where sustainability information can grow through planning or non-financial channels without becoming equally visible in the annual financial account (Rönkkö & Luhtala, 2025; Nicolò et al., 2023).

These cases caution against describing readiness as the existence of accrual accounting. Accrual reporting gives climate effects somewhere to appear, but it does not decide which climate assumptions are material, who owns them, or how they should be linked to assets and future expenditure. Public-sector accounting can support sustainable development only when those relationships enter the accounting process rather than remain external policy knowledge (Dabbicco et al., 2025).

Jakarta's CaLK demonstrates that the boundary is permeable: an emissions indicator can already sit beside fiscal and performance information. Surabaya and Semarang show that the same institutional base can still leave climate matters largely outside the financial explanation. The initial difference among the cases is therefore not whether they have financial reporting. It is how much climate meaning the financial report already carries.

2. Climate Information Across Planning and Environmental Documents

The climate information missing from financial reporting is not necessarily missing from local government. Surabaya's 2025-2055 RPPLH discusses climate resilience, greenhouse-gas emissions, vulnerability, and environmental targets in considerably greater depth than the 2024 CaLK (Surabaya City Government, 2026). The city can identify the environmental problem and maintain indicators for mitigation and adaptation. Its 2025 General Budget Policy also makes a small but revealing connection by linking emissions reduction with the replacement or leasing of electric official vehicles and with energy-efficiency considerations (Surabaya City Government, 2025b). This is not an SRS 1 disclosure, but it shows that climate reasoning can already affect a document used in fiscal decision-making. At the same time, the 2024 CaLK remains much more conventional in how it explains assets and expenditure. The evidence is therefore fragmented in a precise sense: the climate condition is visible, a financial response can be found, and the accounting system records relevant transactions, yet a user must move across documents to understand how those pieces relate. That is a different problem from having no climate information at all.

Fragmentation is analytically more important than a simple disclosure deficit. If an environmental document identifies exposure, a budget document records a response, and the CaLK later records the resulting asset or expenditure, the information needed for climate accountability exists in institutional pieces. SRS 1 raises the standard because a user should not have to reconstruct that chain manually. Research on municipal sustainability helps explain why the pieces separate. Planning teams can develop climate objectives before accountants need the same information, and organizational capability can develop at different speeds across departments (Bardal et al., 2021; Bisogno et al., 2023). The reporting problem appears when those different speeds leave no reliable connection at year-end.

Semarang's 2025-2029 RPJMD makes the planning connection unusually explicit. The document identifies climate change as a strategic condition, includes greenhouse-gas and resilience indicators, discusses flood exposure, and attaches indicative funding to programmes. It also explains the institutional route through which medium-term planning is translated into annual planning and then into KUA-PPAS and the proposed APBD (Semarang City Government, 2025b). Climate information is therefore not isolated from fiscal planning in a formal sense. It enters a document designed to shape budget choices over five years, and the plan recognizes that development priorities require a funding framework rather than environmental aspiration alone. This gives Semarang a stronger planning-to-finance connection than a website disclosure or stand-alone emissions inventory would provide. The connection still stops short of what SRS 1 seeks from general purpose financial reporting. The reviewed documents do not yet present a clear account of how an identified climate risk is expected to change financial position, future cash needs, or service capacity. Even so, the institutional route from risk to funding is visible enough to matter for readiness.

The remaining gap is visible precisely because Semarang's planning chain is strong. An indicative funding framework says that climate-related priorities will compete for public resources, but it does not tell a financial-report user how a particular risk changes asset values, maintenance profiles, cash needs, or long-term service capacity. Sustainability reporting often becomes descriptive at this point. Studies of local governments find abundant disclosure of goals and activities but less consistent translation into accounting terms or financial sustainability analysis (Giacomini et al., 2021; He, 2023). The next reporting step is therefore not another climate target; it is an explanation of the financial consequence attached to a target or identified risk.

DKI Jakarta provides a useful contrast. Climate performance does not remain exclusively in environmental documents because the audited CaLK itself includes the greenhouse-gas reduction indicator. The province also maintains separate greenhouse-gas inventories and climate-related performance material. The reporting problem is no longer where to find an emissions number. It is whether the number can be connected to the financial decisions that accompany low-carbon development or adaptation, and whether users can follow that connection without consulting several unrelated reports. Carbon-disclosure work in public organizations has started to address measurement and reporting, but the public-sector boundary remains wider than an emissions inventory because service obligations and fiscal sustainability also matter (Kurniawan & Astawa, 2025).

Flood risk makes the difference concrete without requiring every flood project to be relabelled as climate expenditure. Jakarta's financial report contains major flood-control financing and asset information. Semarang's RPJMD describes flood resilience within a programme and funding

framework. Surabaya's environmental plan treats climate resilience as a long-term environmental objective. The cases thus contain different parts of a possible disclosure chain. A climate-accounting connection becomes defensible only when the government itself links exposure to the decision or when the relationship is traceable across official documents. This is especially important in document-based research, where an analyst can otherwise impose climate meaning on expenditure that government documents describe for another purpose. The rule keeps ordinary infrastructure spending from becoming climate disclosure after the fact.

This is also why more disclosure is not automatically better. Website-based environmental reporting can satisfy legitimacy pressures while leaving internal accounting relationships unchanged (Rocca et al., 2021). SDG disclosure can become extensive without being translated into accounting terms (Cohen et al., 2023). Public value narratives can broaden accountability while still depending on management systems capable of carrying the information (Abhayawansa et al., 2021). In the three Indonesian cases, the shortage is not text. It is a stable connection between climate evidence and the financial account presented to users.

The cross-case pattern is uneven rather than binary. Jakarta shows emerging integration because climate performance already appears inside audited CaLK and flood financing is reported in the same package. Surabaya shows a narrower connection through budget policy, while its detailed climate information remains mainly environmental. Semarang links climate priorities to an indicative funding framework in the RPJMD, yet the reviewed public financial-accountability material does not offer an equivalent SRS 1-style explanation of financial effects. These differences make a national readiness percentage unhelpful. They reveal where integration work has already begun.

3. Connecting Climate Information to Financial Accountability

SRS 1 asks more of these existing connections than a transfer of environmental indicators into the notes. The reporting entity must be able to explain how climate-related risks and opportunities affect its decisions and, when material, its current or anticipated financial position, performance, and cash flows (IPSASB, 2026). For local government, that can mean explaining why an exposed asset requires different maintenance, why a service needs additional financing, or why an adaptation decision changes future expenditure. It can also mean saying that reliable quantification is not yet possible while explaining the direction and source of the expected effect. The accounting task begins when climate information changes the interpretation of financial capacity, not when an environmental term first appears in a report. This is why the three cases cannot be ordered simply by how many climate indicators they publish. Jakarta has a metric inside CaLK, Semarang has a formal planning-to-funding route, and Surabaya has detailed environmental information with a narrower budget connection. Each reveals a different part of the reporting capability that SRS 1 will require.

Metrics are useful only inside that explanation. Jakarta's emissions indicator is a strong starting point because it is already presented in audited CaLK, but the number does not explain who governs the underlying climate risk or how the target changes financial decisions. Semarang's resilience and greenhouse-gas indicators have a planning and funding context, yet they still need a route into general purpose reporting if their financial consequences become material. Surabaya's environmental metrics face the same problem from the opposite direction: technically relevant information exists, but the accounting connection is weaker. Studies of sustainability management in local government similarly find that measurement becomes meaningful when it is used in decisions and subject to clear responsibility (Lodhia et al., 2025; Vikstedt et al., 2025).

Governance cannot be solved by naming one environmental office as the owner of SRS 1 reporting. Climate assumptions may originate with technical agencies, but accountants need them when they affect recognition, measurement, estimates, budget explanations, or material disclosures. A defensible process would identify who approves the assumption and who is responsible for carrying it into the financial account. Without that record, an apparently precise climate metric can sit beside the financial statements without changing what the statements explain.

Forward-looking financial effects are likely to be more difficult than reporting existing metrics. Public-sector accounting is strongest where transactions and recognized balances can be supported by established evidence. Climate information often concerns timing, uncertainty, and future service consequences. The answer is not to manufacture precise forecasts simply to satisfy a disclosure framework. SRS 1 allows the entity to use reasonable and supportable information, so a qualitative

explanation can be decision-useful before reliable quantification is possible. Sustainability-accounting research also warns against reducing uncertain public problems to indicators merely because the indicators are easy to count (Sobkowiak et al., 2020). A careful narrative about the source and direction of a financial effect may be more credible than a fragile estimate presented with false precision.

The three cases suggest a practical sequence without requiring a separate reporting bureaucracy. Climate information that already changes a budget decision or appears in an audited reporting package can be traced first. Jakarta's emissions indicator and flood financing provide one starting point. Semarang's climate-linked indicative funding provides another, while Surabaya's budget measures show a smaller connection between emissions policy and resource use. Accountants can then ask what financial consequence is already known and whether the existing CaLK gives users enough context to understand it. This approach begins with observable decisions rather than asking every department to generate a new body of sustainability text.

Assurance and control become important once climate information is used in general purpose financial reporting. Metrics may come from data systems designed for environmental management rather than audit, so definitions and data ownership can differ from accounting practice. A financial-reporting process needs to know where the data came from and who is responsible for the assumptions that accompany it. Evidence from local-government sustainability reporting suggests that assurance commonly develops more slowly than disclosure itself (Lodhia et al., 2025). Readiness therefore includes control over information that enters the financial account, but it does not require every environmental dataset to be absorbed into the accounting system.

The qualitative matrix below reflects these differences without assigning scores. It distinguishes information availability from the more demanding question of integration. The purpose is not to rank the three governments. DKI Jakarta, Surabaya, and Semarang have different institutional forms and climate exposures, so a single scale would imply a comparability that the documents do not support. What can be compared is the location at which the climate-financial connection becomes visible.

Table 2 Qualitative Readiness Pattern under the SRS 1 Benchmark

Case	Information availability	Fragmentation	Emerging integration
DKI Jakarta	Available in CaLK and climate/performance documents	Some climate-financial elements remain separated	Emerging: GHG target in audited CaLK; flood-control financing disclosed
Surabaya	Strong in environmental planning	Climate meaning weak in reviewed CaLK	Emerging in budget policy, not yet integrated in GPFR
Semarang	Strong in RPJMD and resilience planning	Financial effects not articulated in reviewed GPFR material	Emerging planning-to-funding connection

A broader implication follows from the uneven pattern. These three urban governments already reveal several building blocks for SRS 1, so preparatory work does not have to wait for an entirely new reporting infrastructure. Yet the cases probably overstate national readiness because strong document availability and administrative capacity are part of the reason they were selected. Smaller local governments may face more basic problems with data continuity, staffing, or coordination. Research on municipal sustainability repeatedly finds that resources and institutional capacity affect the depth of reporting and implementation (Benito et al., 2025; Bisogno et al., 2023). The appropriate national lesson is therefore about the feasibility of integration, not about the average readiness of Indonesian local government.

Pre-adoption policy can concentrate on connections between existing systems rather than impose a uniform sustainability report. National guidance could clarify when climate information becomes material to CaLK and how a government should explain financial effects when quantification remains uncertain. It could also make responsibility clearer when technical agencies supply information

that accountants later use, including the point at which assumptions become part of a formal disclosure process. Local experimentation would still be necessary because the relevant exposures and service consequences differ. The value of SRS 1 in this setting lies less in adding another disclosure product than in making already available climate information answer a financial-accountability question that current documents only partly answer.

CONCLUSION

The documentary comparison changes the diagnosis of Indonesian local-government readiness. DKI Jakarta, Surabaya, and Semarang do not suffer from a simple absence of climate information, nor do they begin without a financial-reporting base. The gap appears between those two conditions. Jakarta already places a greenhouse-gas performance indicator inside audited CaLK and reports substantial flood-control financing. Surabaya makes climate information much more visible in environmental planning, with a narrower connection appearing in budget policy. Semarang brings climate indicators and resilience priorities into a medium-term plan that also contains indicative funding and feeds the annual budget process. These are different forms of partial readiness, not stages on a single numerical scale. The common weakness is that current and anticipated financial effects remain less developed than the climate information itself.

SRS 1 makes those fragments consequential because users need more than an environmental target or a recorded expenditure. They need to understand how a material climate condition affects decisions and financial capacity. The three cases suggest that early implementation can begin with connections that already exist, especially where climate information changes a budget, financing decision, asset programme, or reported performance. Numerical readiness scores would conceal this institutional work rather than measure it.

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