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Integrating Urban Green Ecosystem Services into Municipal Natural Resources Management Through ESG Reporting: Evidence from Greek Cities

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Abstract

Urban green is a key component of municipal natural resources management (MNRM) in metropolitan areas, providing ecosystem services (ESs) related to climate regulation, environmental quality, and citizens' well-being. However, these ESs are often weakly integrated into municipal management practices, and this may be due to the absence of structured accountability and reporting mechanisms. This study examines whether a topic-specific Environmental, Social, and Governance (ESG) reporting framework for urban green could support the integration of ecosystem services into MNRM. The research is based on semi-structured interviews with representatives from 23 municipalities across Greece, exploring awareness of ESG concepts, views on accountability and stakeholder engagement, and perceptions of urban green as a managed natural resource. The findings indicate broad recognition of the multifunctional role of urban green and strong agreement on the value of systematic reporting and accountability. At the same time, municipalities identify the lack of an appropriate reporting framework as a key constraint, alongside organizational and staffing limitations. Drawing on stakeholder and impression management theory, the study shows the respondents support that urban green ESG reporting can function as a governance tool, enhancing transparency and stakeholder involvement. A municipal ESG reporting framework is perceived as a tool that could support operationalizing ESs within local governance structures, contributing to a more effective MNRM.

Keywords: urban forestry; ecosystem services; natural resources management; municipal governance; ESG reporting; accountability; stakeholder theory; impression management theory; urban green economics; Greece



Academic Editors: Yonghua Li,
Qiwei Ma and Yuting Xie

Received: 28 December 2025

Revised: 22 January 2026

Accepted: 1 February 2026

Published: 4 February 2026

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1. Introduction

Environmental and sustainability-related issues are of particular importance and have attracted increasing attention at both global and local levels. The disclosure of environmental and sustainability information has therefore emerged as a key topic for organizations operating in diverse institutional contexts [1]. Sustainability reporting commonly includes information on actions undertaken in support of Environmental, Social, and Governance (ESG) objectives, as well as on the broader impacts of organizational activities on environmental and social systems. Such information is typically communicated through sustainability reports, which have become an increasingly widespread tool for transparency and accountability [2].

The growing emphasis on sustainability reflects the recognition that current development patterns are environmentally and socio-economically unsustainable [3,4]. Sustainable development is commonly defined as the capacity to meet present needs without compromising the ability of future generations to meet their own needs [5]. Achieving this objective requires coordinated and collective efforts across governance levels and sectors [6]. In urban contexts, sustainability takes on particular significance due to the concentration of population, economic activities, and environmental pressures in cities. Urban sustainability has been conceptualized as a process of synergistic interaction among economic, environmental, and social systems, aiming to safeguard citizens' well-being while maintaining the long-term functionality of urban environments [7–9].

Within this framework, urban green spaces constitute a particularly important and multidimensional component of urban sustainability [10]. Urban green contributes to environmental quality, climate regulation, biodiversity conservation, and social well-being, while also providing recreational and cultural benefits to urban residents [11]. Under contemporary conditions of rapid urbanization, environmental pollution, and climate change, the role of urban green has become increasingly critical. As cities expand and densify, urban green spaces are often exposed to competing land uses and budgetary constraints, making their effective management a growing challenge for local authorities [12].

Municipalities are the main public sector organizations responsible for the management, maintenance, and development of urban green spaces [13,14]. As managers of this key urban natural resource, municipalities play a central role in shaping how urban green ecosystem services are preserved, enhanced, and distributed. At the same time, municipalities operate within complex institutional environments, facing increasing expectations from citizens and other stakeholders regarding environmental performance, transparency, and accountability [15]. Despite this responsibility, urban green is frequently managed in a fragmented manner, and its contribution to urban sustainability and natural resources management is not always systematically documented or evaluated [16].

1.1. ESG Framework and Sustainability Reporting

Environmental, Social, and Governance (ESG) reporting has emerged as a widely used approach for disclosing organizational performance in non-financial matters. ESG is closely linked to corporate environmental, social, and ethical responsibility and is increasingly used to assess organizational commitment to sustainability beyond financial outcomes [17,18]. ESG reporting plays an important role in revealing practices and actions related to environmental protection, social responsibility, and governance structures [19–21].

Originally developed in the context of investment analysis, ESG has evolved into a broader framework for evaluating long-term organizational value creation through sustainability-oriented strategies [22]. Information on ESG performance is increasingly used to describe organizational environmental and social practices [23]. Sustainability reports, which often incorporate ESG indicators, provide information that cannot be captured through traditional financial statements and balance sheets [24]. Stakeholders increasingly rely on such reports to evaluate organizational environmental performance and accountability [25].

Among existing sustainability reporting frameworks, the Global Reporting Initiative (GRI) remains the most widely applied and recognized especially for the public sector [26]. However, despite the extensive use of ESG and GRI-based reporting, there is a notable lack of indicators and reporting frameworks specifically addressing urban green and its associated ecosystem services. This gap is particularly relevant in the public sector, where reporting practices remain less developed than in the private sector.

Sustainability reports serve as a key mechanism for identifying and communicating the economic, environmental, and social costs and benefits associated with organizational strategies and actions [27]. Through sustainability reporting, organizations can integrate non-financial information into their decision-making processes and demonstrate transparency toward stakeholders [28,29]. The growing interest in sustainability reporting reflects broader societal concerns regarding the impacts of organizational activities on the environment and society, including those of public sector organizations [30].

1.2. Sustainability Reporting and the Public Sector

Public sector organizations have a significant impact on sustainability outcomes, as they are responsible for the management of public goods, resources, and services. Several studies highlight the considerable potential for improving accountability and sustainability reporting in the public sector [29]. Despite this potential, sustainability reporting in the public sector remains at an early stage compared to the private sector [31–33].

Research indicates that public sector organizations often face difficulties in collecting, recording, and reporting ESG-related data [34]. As a result, the inclusion of ESG information in public sector sustainability reports is still limited. Previous studies emphasize the need for further investigation into sustainability reporting frameworks tailored to public sector contexts [35–37]. These challenges are particularly evident at the municipal level, where resource constraints and institutional complexity may hinder systematic reporting practices.

Sustainability reporting can provide multiple benefits for public sector organizations. Enhanced transparency is frequently discussed in the literature as a potential outcome of sustainability reporting [38]. For municipalities, sustainability reporting offers an opportunity to communicate environmental and social actions, demonstrate accountability, and strengthen stakeholder trust [6]. In some cases, sustainability reporting may also support access to external funding and investment by signaling environmental responsibility [39].

Furthermore, sustainability reports can function as management and learning tools, supporting internal evaluation and continuous improvement [40]. By systematically documenting actions and outcomes, municipalities can improve decision-making processes and align their activities with sustainability objectives.

1.3. Importance of Topic-Specific Reporting Frameworks and Aim of the Study

Topic-specific reporting frameworks allow organizations to focus on particular sustainability issues and to communicate relevant impacts in a more targeted and meaningful way [41]. Such frameworks facilitate comparability over time and across organizations and provide clearer guidance on what information should be reported and how [42]. The development of topic-specific frameworks is particularly relevant for complex and multidimensional issues, such as biodiversity [43] and agriculture [44], which are not adequately captured by generic sustainability indicators.

Previous research highlights the growing use of topic-specific sustainability information compared to aggregated disclosures [45]. A topic-specific reporting framework can provide greater clarity about what is being reported, highlight parts where comparisons can be made and enhance transparency in the reporting and accountability sectors [46]. Moreover, topic-specific reporting frameworks encourage stakeholder participation and collaboration, supporting more transparent and accountable governance processes [41]. In this context, the absence of a dedicated ESG reporting framework for urban green and their corresponding ecosystem services represents a significant gap, limiting the systematic integration of ecosystem services into MNRM and accountability practices.

Thus, this paper aims to examine the acceptance, perceptions, and expectations of Greek municipalities regarding an Urban Green ESG reporting framework and to assess

how such a framework could be utilized as a governance tool supporting MNRM and the management of urban green ecosystem services.

In doing so, the study examines the importance attributed to urban green by municipalities, the current condition and level of support of urban greenery in relation to ecosystem service provision, and the state of municipal urban green governance services, while also identifying potential actions for improving existing practices.

2. Theoretical Framework

This study draws on two complementary theoretical perspectives—stakeholder theory and impression management theory—in order to examine accountability and reporting practices in public sector organizations. Both theories are widely used in the sustainability and public management literature and provide useful analytical lenses for understanding why and how municipalities disclose environmental and social information. In the following subsections, these theories are presented with a particular focus on their relevance to public sector organizations and, more specifically, to municipalities.

2.1. Stakeholder Theory

According to stakeholder theory, the disclosure of environmental and social information is used by organizations as a means of demonstrating accountability toward their stakeholders [47,48]. Maintaining meaningful and constructive relationships with stakeholders is considered essential for organizations seeking to sustain and enhance their legitimacy and acceptance [49]. Organizational commitment, however, is not limited to the mere disclosure of information; it also requires the establishment of communication processes that allow stakeholders to influence organizational decisions and practices [4].

Public sector organizations, including municipalities, are subject to increasing pressure from stakeholders regarding their responsibility to account for their actions and performance [50]. The disclosure of financial information alone is no longer sufficient to meet stakeholders' information needs and expectations [51]. From a stakeholder theory perspective, the expectations and demands of stakeholders influence the operation of public sector organizations by exerting pressure for greater transparency and information disclosure [5]. Sustainability reporting, in particular, has been shown to facilitate stakeholder participation in decision-making processes and to contribute to improved management of sustainability-related issues [52].

Public sector organizations often choose to disclose sustainability information through websites and social media platforms, as these channels allow them to reach a broader range of stakeholders at relatively low cost [53]. Municipalities, in particular, are expected to share information on their actions with the public and to voluntarily provide decision-relevant information that supports transparency and accountability [54]. Reports that include environmental and social information play an important role in drawing public attention to the challenges and issues municipalities face and in communicating their responses to these challenges [39].

2.2. Impression Management Theory

Related to stakeholder theory, the impression management theory explains how organizations may manipulate their image to the wide audience, their stakeholders, by presenting selective information that it will maintain or enhance their reputation [55]. The image of an organization refers to the perceptions held by stakeholders and reflects their evaluations of the organization's actions and achievements. Organizational image also serves as a basis for comparison and differentiation among organizations [56,57]. Image is closely linked to reputation, as organizational reputation emerges from the accumulation

of stakeholders' perceptions over time [58]. In the public sector, reputation reflects the degree to which organizations are perceived as reliable, responsible, and trustworthy by their stakeholders [59]. These perceptions are shaped by the actions and outcomes of public sector organizations and by how these are communicated, by managing their impression, to the wider public [58].

Sustainability reporting can contribute both to the creation and the enhancement of the reputation of public sector organizations [60,61]. Such reports are widely regarded as tools for impression management, as they influence stakeholders' perceptions of organizational performance and responsibility [62]. In the case of public sector organizations, and especially municipalities, citizens constitute the most important stakeholder group in shaping organizational image [63].

Empirical research shows that organizations often use impression management tactics, by disclosing selective environmental information in order to protect and improve their image [64]. Through the communication of environmental data, organizations may attempt to manage the impressions created by their actions and outcomes [65,66]. Reference [67] indicate that disclosures of environmental and social information are frequently aimed at increasing organizational acceptance among stakeholders. More recently, [68] emphasize the strategic role of impression, reputation, and image management through the disclosure of non-financial information. Similarly, [69] demonstrate that municipalities tend to disclose environmental and social information as a means of enhancing stakeholder acceptance and improving their organizational image.

3. Materials and Methods

The empirical part of this study was conducted using qualitative interviews [70]. This type of research is very common within the urban science and urban green literature [71–76]. The interviews were addressed to employees of municipal services responsible for urban green management in municipalities across Greece.

The primary aim of the interviews was to collect information, opinions, expectations, and preferences from municipal urban green services regarding the potential existence and implementation of an ESG reporting framework related to accountability for urban green issues. An additional objective was to identify whether municipalities currently use any similar accountability or reporting framework, either specifically for urban green or for municipal accountability more generally. Furthermore, the interviews sought to explore how municipalities could utilize such a reporting framework and the purposes it could serve in practice.

The interview questions were designed to be clear, explanatory, and easily understandable, following a logical sequence from general to more specific topics. When respondents encountered difficulties or requested clarification, appropriate explanatory interventions were provided to ensure a clear understanding of the questions. Prior to each interview, participants were given a brief introduction to the subject in order to familiarize them with the key concepts under discussion. A total of ten (10) open-ended questions were addressed to the municipal urban green services participating in the study (see Appendix A). The questions began with more general issues related to respondents' familiarity with ESG concepts and municipal accountability and gradually progressed to more specific topics concerning urban green management, the existence or absence of a specialized accountability framework, and the potential uses of such a framework.

The interviews were conducted between December 2024 and February 2025, with each interview lasting up to 30 min. With regard to the interview sample, the study aimed to ensure not only an adequate number of participating municipalities but also sufficient geographical coverage. For this reason, efforts were made to include at least

one municipality from each administrative region of Greece. Urban green services from 30 municipalities were initially invited to participate in the study, of which 23 responded positively and took part in the interviews (Figure 1 and Appendix A.2), resulting in a municipal participation rate of 76.67%.

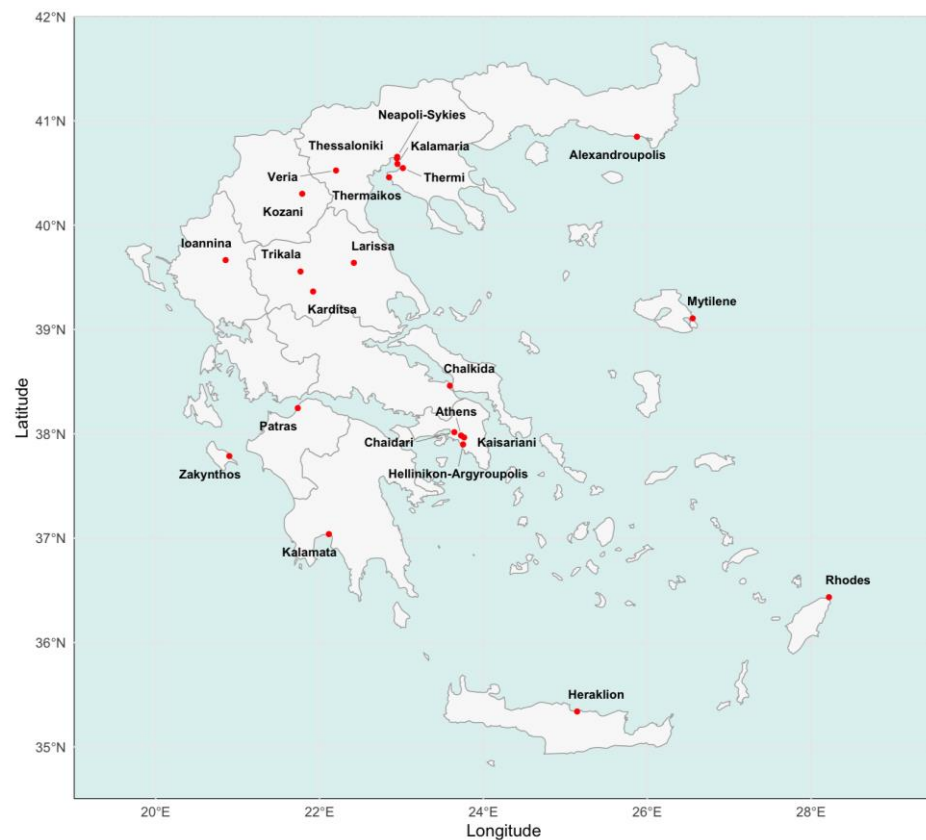


Figure 1. Map of Greece highlighting the 23 participating in the research Municipalities.

The achieved sample size falls within the range commonly considered appropriate for qualitative interview-based research [77]. The interviews were conducted with municipal employees whose professional responsibilities are directly related to urban green management. Six interviewees held Director-level positions, 10 were Heads or Deputy Heads of municipal services, and seven were responsible staff members. In terms of educational background, 11 participants were agronomists, four were foresters, three were agricultural technologists, two were forest technicians, one was a biologist, one was a civil engineer, and one held a secondary education diploma. No data on participants' age or gender were collected, as the study focused on institutional roles and professional perspectives, and in order to minimize the collection of personal data in line with ethical and data protection requirements.

The interviews were conducted either in person, where feasible, or remotely. Specifically, six interviews were conducted via the Zoom platform, 13 by telephone, and four in person; all interviews were audio-recorded (using a mobile device or the Zoom recording function) and subsequently transcribed for analysis.

The qualitative analysis followed an inductive thematic approach [78]. Interview transcripts were reviewed manually, and responses were grouped into thematic categories that emerged from the data in relation to the research questions, without the use of predefined theoretical coding schemes. The analysis focused on identifying recurring themes and patterns across municipalities; the number of municipalities expressing each theme is reported to indicate the prevalence of views rather than to support statistical inference. The

analysis was conducted by a single researcher, with iterative internal consistency checks applied throughout the analytical process. While established theoretical perspectives are used in the discussion to interpret and contextualize the findings, theory was not employed as an a priori analytical framework.

4. Results

The results of the study are organized into five thematic subsections, reflecting the main patterns that emerged from the inductive thematic analysis of the interview data, as described in the Section 3. The thematic structure was developed through systematic grouping and interpretation of participants' responses across the ten semi-structured interview questions, allowing recurrent themes in municipal perceptions and practices to emerge directly from the data.

The first subsection examines municipalities' awareness of ESG concepts, accountability, and existing reporting practices. The second focuses on the perceived importance of urban green and its associated ecosystem services in municipal practice. The third subsection presents the findings related to the acceptance of an ESG reporting framework for urban green and the ways in which municipalities expect to use such a framework. The fourth subsection explores stakeholders, motivations, and considerations related to information disclosure and organizational image. Finally, the fifth subsection addresses organizational capacity and practical constraints that may affect the implementation of an ESG-based reporting framework.

4.1. Awareness of ESG, Accountability, and Reporting Practices

Regarding awareness of ESG and accountability concepts, responses indicate varying levels of familiarity among the participating municipalities. Seventeen (17) municipalities reported that, prior to the interview, they were not familiar with the concept of ESG and had not previously encountered it. Two (2) municipalities stated that they were not aware of ESG but reported some familiarity with issues related to corporate and public sector accountability in environmental and social responsibility. Four (4) municipalities indicated that they were aware of both ESG and accountability concepts.

With respect to accountability toward stakeholders, all participating municipalities expressed agreement with the principle that municipalities should be accountable to stakeholders, including citizens, non-governmental organizations, other municipalities, and central government. Respondents emphasized that accountability should involve the presentation of municipal actions on a regular basis and should include information beyond financial results, such as implemented projects, achievements, challenges, failures, and environmental and social impacts. Ten (10) municipalities explicitly stressed the urgency of strengthening accountability practices and the systematic presentation of municipal actions.

In terms of existing accountability and disclosure practices, eighteen (18) municipalities reported that some form of accountability or information disclosure is currently implemented, mainly through reporting or communication related to specific municipal actions. Five (5) municipalities indicated that no such practices are currently in place. Municipalities that reported engaging in accountability practices noted that the recording of actions is typically carried out by municipal services, including urban green services, while decisions regarding disclosure and publication are made at the political level, such as by mayors, vice mayors, or press offices. Municipal services do not directly disclose their data or actions to the public.

Respondents also indicated that reporting practices are often irregular and selective. Among the ten (10) municipalities that reported producing some form of report, two (2) stated that these reports are used exclusively for internal purposes and are not publicly

disclosed. Furthermore, municipalities reported that only selected actions or projects are communicated externally, usually those considered successful or of high importance. In most cases, the primary purpose of these reports and publications is to promote and communicate positive outcomes of municipal activities.

Finally, all municipalities expressed a positive attitude toward the potential introduction of an ESG reporting framework, regardless of whether they currently engage in accountability practices. Respondents reported that such a framework could support more regular, organized, and specialized reporting and improve transparency, trust, and the availability of objective information.

4.2. Importance of Urban Green and Ecosystem Services in Municipal Practice

Regarding the importance of urban green issues, 20 out of the 23 municipalities reported that urban green constitutes one of the highest priorities in their municipal agenda and is treated accordingly. Respondents emphasized that contemporary urban challenges, such as urbanization, continuous construction, and climate change, have increased the importance of urban green and the effectiveness of related actions. In contrast, three (3) municipalities stated that although urban green is considered important, in practice it is ranked behind other issues perceived as more urgent, mainly due to financial constraints and understaffed municipal services.

All participating municipalities reported that urban green can function as a tool for climate change adaptation and for mitigating its effects, including the improvement of urban microclimatic conditions. Several municipalities also indicated participation in national or European programs aimed at climate improvement, climate neutrality, and the expansion of urban green spaces. Furthermore, all municipalities stated that the increase, maintenance, and preservation of urban green constitute an explicit policy intention. At the same time, respondents highlighted persistent implementation challenges, including limited availability of suitable public spaces, insufficient and unstable funding, lack of necessary materials, and staff shortages.

With respect to municipal decision-making regarding urban green, all municipalities emphasized that environmental and social considerations are closely interconnected and should not be treated as mutually exclusive. Eleven (11) municipalities reported that priority is given to addressing environmental problems through the increase, preservation, and maintenance of urban green, with the aim of maximizing the ecosystem services provided and improving citizens' quality of life. Three (3) municipalities indicated that priority is given to the satisfaction of social demands, explaining that limited resources and the small scale of urban green interventions reduce their potential environmental impact. Nine (9) municipalities reported that their approach seeks to balance environmental needs and social priorities, aiming to satisfy both dimensions without compromising either.

4.3. Acceptance and Potential Use of an Urban Green ESG Reporting Framework

The majority of participating municipalities expressed positive views regarding the introduction and acceptance of an Urban Green ESG Reporting framework as a reporting tool. Twenty (20) municipalities reported that accountability for urban green issues through an annual Urban Green Reporting framework would be useful both for informing citizens and other stakeholders and for the internal evaluation and improvement of municipal performance on urban green issues. Two (2) municipalities stated that the primary value of such a framework would lie in its contribution to internal evaluation and performance improvement, while one (1) municipality indicated that the main purpose of accountability through such a reporting framework would be to inform citizens, who were identified as the primary stakeholders.

Municipalities highlighted several ways in which an ESG reporting framework for Urban Green could be used to support transparency and communication. Respondents noted that this framework could provide comprehensive, valid, and objective information on urban green, contributing to a clearer overview of municipal actions for citizens and stakeholders. Municipalities also reported that such a framework could enhance transparency and objectivity, support communication with the public, and raise awareness among citizens and other stakeholders, potentially encouraging more active engagement with urban green issues.

In addition to external communication, municipalities identified multiple potential internal uses of an urban green reporting framework. Respondents emphasized that Urban Green ESG Reporting could support internal evaluation processes and performance improvement by facilitating the systematic recording of actions and outcomes. Municipalities reported that such a framework could enable the sharing of information and methodologies related to successful urban green actions, allowing municipalities to learn from each other and adapt practices to their own local contexts. Furthermore, municipalities indicated that the systematic recording of data could support future decision-making by enabling the repetition of successful actions and the identification of measures to address past difficulties or unsuccessful interventions. Several respondents also noted that a framework such as Urban Green ESG reporting could function as a tool for self-evaluation, self-criticism, and the identification of areas requiring improvement in urban green management.

With respect to existing reporting requirements, all participating municipalities reported that no official or mandatory reporting framework for urban green is currently in place. Respondents also stated that municipalities are not required by any authority to systematically disclose data related to urban green issues. When asked about the necessity of creating such a framework, nineteen (19) municipalities expressed agreement with the development and implementation of an Urban Green ESG Reporting framework, with eight (8) of them characterizing it as particularly necessary. Four (4) municipalities reported that, although the existence of such a framework would be a positive development, it is not considered a top priority. These municipalities cited constraints such as understaffed urban green services, increasing workloads, insufficient support for urban green actions, and concerns about the potential creation of negative perceptions during periods of limited effectiveness.

4.4. Stakeholders, Impression, and Motivations for Disclosure

Regarding the voluntary or mandatory nature of accountability through an Urban Green ESG Reporting framework, participating municipalities expressed divergent views. Nine (9) municipalities reported that they would be willing to engage in accountability for urban green issues on a voluntary basis. These municipalities stated that voluntary reporting could function as a motive for improvement, enhance transparency, support communication with citizens, raise awareness, and facilitate the evaluation of municipal actions. In contrast, fourteen (14) municipalities reported that they would engage in accountability through such a framework only if it was mandatory. These municipalities primarily attributed their position to organizational constraints, particularly the understaffing of urban green municipal services combined with increasing workloads, which make voluntary reporting processes difficult and time-consuming.

With respect to the role of accountability and reporting in shaping municipal image, all participating municipalities except one reported that accountability through an urban green reporting framework could be used to enhance their socio-political image toward residents. Municipalities indicated that such a framework could support communication efforts by presenting information on urban green actions, projects, and effectiveness in a

structured and transparent manner. Respondents emphasized that disclosure through a reporting framework could demonstrate municipal responsibility and concern for citizens' quality of life, while also strengthening transparency and accountability.

Municipalities further reported that an urban green reporting framework could support citizen engagement by fostering a sense of collective effort. According to respondents, informed citizens are more likely to participate in, support, and advocate for municipal initiatives related to urban green, as well as to seek additional support from competent authorities. Municipalities also indicated that the availability of structured data through such a framework could strengthen citizens' trust, as it would allow municipal actions to be perceived as data-driven, strategically oriented, and not limited to promotional communication.

Regarding citizens' expectations for urban green, nineteen (19) municipalities reported that citizens have higher expectations than what municipalities currently provide or perceive that they provide. Two (2) municipalities reported that citizens are generally satisfied with existing levels of urban green, while two (2) municipalities indicated that citizens' expectations are divided. Respondents attributed higher citizen expectations to factors such as limited information, insufficient availability of suitable public spaces, lack of resources and equipment, and, in some cases, expectations that exceed municipalities' practical capacities.

4.5. Organizational Capacity and Implementation Constraints

When asked whether existing municipal staffing levels are sufficient to support accountability and reporting on urban green issues, five (5) municipalities reported that their current staff would be adequate to undertake such reporting activities. These municipalities indicated that further training of existing personnel would be an appropriate next step to ensure the effective implementation of an urban green reporting framework.

In contrast, eighteen (18) municipalities reported that their current staffing levels are insufficient to support accountability and reporting on urban green issues through an ESG framework. Among these municipalities, sixteen (16) identified the hiring of permanent, full-time, and appropriately trained staff as the most suitable measure to address this limitation. The remaining two (2) municipalities reported that assigning reporting activities to an external company specialized in ESG reporting would be a more feasible solution.

Tables 1 and 2 provide a structured overview of the key findings, and intended uses of an Urban Green ESG Reporting framework, while Figure 2 the main motivations and constraints identified by municipalities.

Table 1. Overview of key findings.

Theme	Key Finding	Municipalities (<i>n</i> = 23)
ESG awareness	Limited familiarity with ESG concepts	19
Accountability	Agreement on accountability to stakeholders	23
Urban green importance	Urban green considered high priority	20
Climate role	Urban green as climate adaptation tool	23
Framework acceptance	Support for Urban Green ESG reporting	19
Reporting nature	Preference for mandatory reporting	14
Capacity constraints	Insufficient staffing for reporting	18

Table 2. Intended uses of an Urban Green ESG Reporting Framework.

Intended Use	Municipalities (<i>n</i> = 23)
Citizen information	21
Internal evaluation	22
Performance improvement	22
Transparency & trust	20
Inter-municipal learning	17

	Enabling factors	Limiting factors
Capacity	Knowledge accumulation	Understaffing
Image	Reputation, legitimacy	Risk of negative exposure
Stakeholders	Citizen expectations	Limited participation capacity
Governance	Transparency, accountability	Lack of framework

Figure 2. Motivations and constraints.

5. Discussion

The discussion of the findings should be situated within the specific institutional, spatial, and socio-environmental context of Greek municipalities. The empirical relevance of the findings is strengthened by the composition of the interview sample, which includes representatives from all major urban areas of Greece, such as Athens, Thessaloniki, Heraklion, Patras, and Larissa (see Appendix A.2). These municipalities represent large and densely populated urban centers that face persistent challenges related to the limited quantity and availability of urban green spaces. As such, they experience particularly intense pressures associated with urbanization, land-use competition, and environmental stress.

Greece constitutes a particularly relevant case for research on urban green and MNRM, as its major cities are widely characterized by comparatively low levels of urban green space per capita. While the World Health Organization recommends a minimum of 9 square meters of urban green space per capita [79,80], Athens and Thessaloniki—the two largest cities in the country—provide only 0.96 and 2.14 square meters per capita, respectively [81]. Examining municipal accountability and reporting practices in this context therefore offers meaningful insights into how ecosystem services and urban green management can be addressed under conditions of structural scarcity and high environmental demand.

Thus, the findings of this study provide empirical insights into how Greek municipalities perceive accountability, urban green management, and the potential role of an Urban Green ESG Reporting framework within MNRM. The results highlight a clear gap between limited familiarity with ESG concepts and a strong normative acceptance of accountability and transparency practices, particularly in relation to urban green and its associated ecosystem services.

From a stakeholder theory perspective, the findings indicate that municipalities recognize citizens as their primary stakeholders and acknowledge growing expectations regarding environmental performance and urban green provision. Although formal ESG terminology is not widely known, municipalities already engage—often implicitly—in

accountability practices aimed at informing stakeholders and responding to societal demands. This aligns with previous research emphasizing that public sector organizations face increasing pressure to disclose environmental and social information beyond financial data in order to maintain legitimacy and stakeholder trust [82,83]. The strong support for a structured reporting framework suggests that municipalities perceive accountability not merely as a compliance obligation but as a governance mechanism that municipal representatives perceive as capable of strengthening relationships with stakeholders and improving internal decision-making processes.

At the same time, the results reveal that accountability practices are currently fragmented, selective, and largely mediated through political leadership rather than municipal services. This finding is consistent with earlier studies showing that sustainability and environmental reporting in municipalities often lacks systematic structure and is influenced by organizational and institutional constraints [29]. The preference for municipal websites as the primary disclosure channel further reflects the growing role of digital platforms in public sector communication [84,85].

The findings related to voluntary versus mandatory reporting and the perceived role of disclosure in shaping municipal image can be interpreted through the lens of impression management theory. Municipalities widely acknowledge that reporting on urban green can enhance their socio-political image, strengthen trust, and demonstrate responsibility toward citizens. At the same time, many municipalities express reluctance to engage in voluntary reporting due to capacity constraints, indicating that impression management motivations coexist with practical limitations. This supports existing literature suggesting that sustainability reporting may serve both substantive and symbolic purposes, particularly in contexts where resources are limited and institutional pressures are uneven [86,87].

Importantly, the emphasis placed on communicating successful actions, effectiveness, and strategic goals reflects a selective disclosure logic commonly associated with impression management. However, municipalities also emphasize the need for objectivity and data-based reporting, suggesting an awareness of the risks associated with purely promotional communication. This nuanced positioning indicates that urban green reporting is perceived not only as a reputational tool but also as a potential mechanism that interviewees associate with improved credibility and more evidence-informed governance practices.

Municipal representatives strongly recognize urban green as a multifunctional resource providing climate regulation, microclimatic benefits, and quality-of-life improvements further reinforces its relevance within MNRM. Municipalities' attempts to balance environmental objectives and social demands highlight the complex trade-offs inherent in urban governance, particularly under conditions of spatial scarcity, limited funding, and high environmental demand. Similar tensions have been documented in studies examining urban sustainability and environmental management in densely built environments [88].

Finally, organizational capacity emerges as a critical enabling condition for the implementation of any urban green reporting framework. The widespread identification of understaffing and skill shortages as major constraints confirms that the effectiveness of ESG-oriented reporting in municipalities depends not only on conceptual acceptance but also on administrative capacity and institutional support. Without adequate human resources, reporting risks remaining symbolic rather than transformative [89].

6. Conclusions

This study examined Greek municipalities' perceptions of accountability, urban green management, and the potential role of an Urban Green ESG Reporting framework as a governance tool within MNRM. From a methodological perspective, the study employs an established qualitative approach based on semi-structured inter-

views, which is widely used in public-sector and sustainability research and can therefore be readily applied in other municipal and institutional contexts with appropriate contextual adjustments.

The findings show that while ESG concepts are not yet widely embedded in municipal practice, there is strong normative support for accountability, transparency, and systematic reporting on urban green issues.

Municipalities recognize urban green as a critical component of urban sustainability, particularly in relation to climate change adaptation, environmental quality, and citizens' well-being. Despite persistent spatial, financial, and organizational constraints, municipalities express a clear intention to increase, maintain, and preserve urban green, while also acknowledging the difficulties involved in operationalizing these objectives.

The results indicate broad acceptance of a dedicated reporting framework for urban green, which municipalities view as useful both for informing citizens and for supporting internal evaluation and performance improvement. At the same time, the absence of an existing mandatory framework and the prevalence of selective and irregular disclosure practices highlight the current fragmentation of municipal accountability mechanisms.

Citizens emerge as the primary stakeholders of urban green reporting, with municipalities acknowledging that public expectations often exceed what can realistically be delivered. Reporting is therefore perceived not only as a transparency tool but also as a means of managing expectations, building trust, and improving communication. While many municipalities would engage in reporting only if it was mandatory, this reluctance is largely driven by capacity constraints rather than resistance to accountability itself.

Overall, the findings suggest that an Urban Green ESG Reporting framework could play a meaningful role in operationalizing ecosystem services within municipal governance structures, enhancing transparency, supporting evidence-based decision-making, and facilitating inter-municipal learning. However, the successful implementation of such a framework requires institutional support, adequate staffing, and capacity-building measures. Without these conditions, reporting risks remaining a symbolic exercise rather than a driver of substantive improvement in urban green management.

For research, the findings contribute to the growing literature on sustainability reporting in the public sector by demonstrating how stakeholder expectations and impression management considerations interact with practical governance challenges in shaping municipal disclosure practices. Future research could build on the findings of this study in several directions. First, comparative studies across countries or regions could examine how different institutional settings, legal mandates, or levels of administrative capacity influence the adoption and effectiveness of urban green ESG reporting frameworks. Second, mixed-method approaches combining qualitative interviews with quantitative indicators of urban green provision and ecosystem services could further strengthen the empirical basis for evaluating reporting outcomes. In addition, future research could explore citizens' perspectives on urban green accountability and ESG reporting, allowing for a more comprehensive stakeholder analysis. Finally, longitudinal studies could assess whether the introduction of structured urban green reporting frameworks leads to substantive improvements in planning, performance, and ecosystem service delivery over time, rather than remaining at a symbolic or communicative level.

Finally, from a policy perspective, the study highlights the need for national or supra-national guidance on urban green reporting that is tailored to municipal realities and resource constraints.

Author Contributions: Conceptualization, K.G.P.; methodology, I.T. and K.G.P.; validation, I.T. and K.G.P.; formal analysis, I.T. and K.G.P.; investigation, I.T.; data curation, I.T. and K.G.P.; writing—original draft preparation, I.T.; writing—review and editing, I.T. and K.G.P.; supervision, K.G.P.; project administration, K.G.P. All authors have read and agreed to the published version of the manuscript.

Funding: This research received no external funding.

Institutional Review Board Statement: The study was conducted in accordance with the Declaration of Helsinki, and the protocol was approved by the Ethics Committee of Aristotle University of Thessaloniki (Project identification code: 273695/2024) on 14 November 2024.

Informed Consent Statement: Informed consent was obtained from all subjects involved in the study.

Data Availability Statement: The interview data are not publicly available due to ethical and personal data protection considerations. In accordance with the approval of the Ethics Committee of Aristotle University of Thessaloniki, the data were deleted upon completion of the study.

Acknowledgments: The authors would like to thank the representatives of the 23 municipalities for their participation in the research.

Conflicts of Interest: The authors declare no conflicts of interest.

Abbreviations

The following abbreviations are used in this manuscript:

MNRM	Municipal Natural Resources Management
ESG	Environmental, Social and Governance
ES	Ecosystem Service
GRI	Global Reporting Initiative

Appendix A

Appendix A.1. Interview Questionnaire

The following semi-structured interview questions were used to explore municipalities’ views on accountability, ESG reporting, and the management of urban green and related ecosystem services. The questions are presented in the same order as the thematic structure of the Section 4.

Table A1. Interview questions and justification.

Section (Results)	Interview Question (Summary)	Analytical Focus/Justification
4.1 Awareness of ESG, accountability, and reporting practices		
Q1	Familiarity with ESG reporting and public-sector accountability	To assess baseline awareness of ESG concepts and accountability practices among municipal representatives
Q2	Views on municipal accountability toward stakeholders and regular disclosure	To explore normative perceptions of accountability, transparency, and stakeholder-oriented reporting
Q3	Existing accountability practices and disclosure channels	To identify current reporting practices and attitudes toward the introduction of ESG-oriented reporting
4.2 Importance of urban green and ecosystem services in municipal practice		
Q4	Importance of urban green and its role in climate adaptation and mitigation	To examine the strategic relevance of urban green and ecosystem services within municipal policy priorities

Table A1. Cont.

Section (Results)	Interview Question (Summary)	Analytical Focus/Justification
Q5	Environmental objectives versus social demands in urban green decisions	To understand trade-offs in municipal decision-making between environmental goals and social pressures
4.3 Acceptance and potential use of an Urban Green ESG Reporting framework		
Q6	Accountability through an Urban Green ESG Reporting framework	To assess acceptance of a dedicated reporting framework and its perceived internal and external functions
Q7	Existence and necessity of a reporting framework for urban green	To identify regulatory gaps and perceived need for formalized reporting mechanisms
4.4 Stakeholders, motivations, and impression management		
Q8	Identification of stakeholders and mandatory versus voluntary reporting	To explore stakeholder prioritization and motivations for engaging in reporting practices
Q9	Reporting as a tool for socio-political image and expectation management	To examine impression management considerations and perceived expectation gaps between municipalities and citizens
4.5 Organizational capacity and implementation constraints		
Q10	Adequacy of staffing and capacity for reporting on urban green	To identify organizational and capacity-related constraints affecting implementation of reporting frameworks

Appendix A.2. Participating Municipalities

This appendix presents the list of municipalities that participated in the interview-based research. The participating municipalities are grouped by administrative region in order to illustrate the geographical coverage of the sample and to demonstrate the inclusion of municipalities from different territorial and urban contexts across Greece.

Region of Eastern Macedonia and Thrace

1. Municipality of Alexandroupolis

Region of Central Macedonia

2. Municipality of Thessaloniki
3. Municipality of Kalamaria
4. Municipality of Neapoli-Sykies
5. Municipality of Thermi
6. Municipality of Thermaikos
7. Municipality of Veria

Region of Western Macedonia

8. Municipality of Kozani

Region of Epirus

9. Municipality of Ioannina

Region of Thessaly

10. Municipality of Larissa
11. Municipality of Karditsa

12. Municipality of Trikala
Region of Central Greece
13. Municipality of Chalkida
Region of Attica
14. Municipality of Athens
15. Municipality of Hellinikon–Argyroupolis
16. Municipality of Chaidari
17. Municipality of Kaisariani
Region of Ionian Islands
18. Municipality of Zakynthos
Region of Western Greece
19. Municipality of Patras
Region of Peloponnese
20. Municipality of Kalamata
Region of North Aegean
21. Municipality of Mytilene (Lesvos)
Region of South Aegean
22. Municipality of Rhodes
Region of Crete
23. Municipality of Heraklion

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