



ORIGINAL RESEARCH ARTICLE

Comparison of Village and Urban Ward Governance Performance in Tangerang Regency, Banten Province

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Citation: Tahir, M. I., & Marwan, M. F. (2026). Comparison of Village and Urban Ward Governance Performance in Tangerang Regency, Banten Province. *Jurnal Bina Praja*, 18(2), 373–390. <https://doi.org/10.21787/jbp.18.2026.3400>

Submitted: 4 July 2026

Accepted: 20 August 2026

Published: 31 August 2026

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Abstract: Institutional differences between rural villages and urban villages may generate distinct governance strengths, although their implications for overall performance remain unclear. This study compares multidimensional governance performance between 28 rural villages selected through simple random sampling and all 28 urban villages in Tangerang regency, Indonesia. Administrative data covering 16 indicators across six governance dimensions were analyzed using Welch's independent-samples t test, with Mann–Whitney U and permutation tests as robustness checks. Urban villages performed significantly better in accountability ($t = 3.887, p < .001, d = 1.04$), efficiency ($t = 2.195, p = .033, d = 0.59$), and institutional capacity ($t = 2.424, p = .019, d = 0.65$), whereas rural villages achieved higher participation ($t = -3.528, p = .001, d = -0.94$). No significant differences emerged in effectiveness, transparency, the governance performance index ($t = 1.464, p = .150$), or the total indicator score ($t = 1.436, p = .157$). These findings indicate that institutional design is associated with dimension-specific capabilities rather than with overall performance superiority. Reform in Tangerang regency may therefore be better targeted by dimension than through uniform aggregate targets—strengthening administrative accountability, resource efficiency, and institutional capacity in rural villages while expanding substantive citizen participation in urban villages.

Keywords: governance performance; institutional design; rural village; urban village.

1. Introduction

Decentralization is a central component of public-sector reform, as it promises to bring government closer to citizens, improve the delivery of essential public services, and enhance local-level accountability. Its impacts, on the other hand, are neither automatic nor steady. While decentralization can enhance responsiveness and participation, it can also enable elite capture and corruption—particularly in contexts where oversight and civic engagement are weak (Zarychta et al., 2024). Participatory reform may also replicate elitist structures in which citizens hold little real power (Be-ere, 2023), as in Ghana, while excessive centralization can weaken public-goods provision (Wang, 2024), as in Taiwan. To maintain effective decentralization, it is thus necessary to establish institutional arrangements that match local circumstances and create real space for public participation (Abdullayev et al., 2025; Tran, 2026; Yi & Qiu, 2025).

Indonesia provides an instructive case of the influence of institutional arrangements on local governance performance. Post-reform decentralization changed both the level at which authority is exercised and the way subnational government operates (Baidhowah, 2022). Indonesia has rural villages (*desa*) and urban villages (*kelurahan*), which carry out similar front-line governmental responsibilities but differ in authority, leadership, fiscal arrangements, and accountability even at the most local level. Two recent instruments have made these differences more consequential. Undang-Undang Republik Indonesia Nomor 3 Tahun 2024 tentang Perubahan Kedua atas Undang-Undang Nomor 6 Tahun 2014 tentang Desa [Law of the Republic of Indonesia No. 3 of 2024 on the Second Amendment to Law No. 6 of 2014 on Villages] extended the village head's term of office, and Peraturan Pemerintah Republik Indonesia Nomor 16 Tahun 2026 tentang Peraturan Pelaksanaan Undang-Undang Nomor 6 Tahun 2014 tentang Desa [Government Regulation of the Republic of Indonesia No. 16 of 2026 on the Implementing Regulation of Law No. 6 of 2014 on Villages] emphasizes effectiveness, competence, and performance accountability. Tangerang regency offers a particularly suitable setting, with 246 rural villages and 28 urban villages spread across 29 subdistricts operating under the same regency-level policy environment.

Rural villages are self-governed units with directly elected village heads and enjoy relatively wide powers over local development and finances. The institutional significance of these powers is reflected in the scale of public resources placed at their disposal. In 2025, IDR 361.70 billion in Dana Desa [Village Fund] was allocated to the 246 rural villages in Tangerang regency, an average of about IDR 1.47 billion per village. Of that allocation, IDR 310.57 billion, or 85.86%, was realized, leaving approximately IDR 51.13 billion unabsorbed—down from a 99.77% realization rate in 2024 (DJPK Kemenkeu, n.d.-a, n.d.-b). This combination of substantial fiscal authority and incomplete budget realization raises the empirical question of whether village autonomy is accompanied by accountability, efficiency, transparency, and adequate institutional capacity.

Rural villages are distinct from urban villages in their institutional position. Notwithstanding weak supervision and uneven citizen involvement, electoral legitimacy and community-based decision-making arrangements in rural villages are expected to stimulate empowerment and broad participation (Tampubolon, 2022). Urban villages, by comparison, are incorporated into the local-government bureaucracy. The urban village head is an appointed civil servant who exercises delegated authority, and the unit's personnel administration, reporting lines,

supervision arrangements, and budgets are standardized. Urban villages may therefore have more administrative support but less political and fiscal autonomy than rural villages.

Institutional theory explains how different organizations can produce different governance outcomes through norms, formal rules, and authority structures. In this context, organizations are shaped by broader social, political, and economic forces that condition the behavior and practices of the individuals within them (Dowling et al., 2024). In addition, institutional mechanisms that produce isomorphism, including regulatory and normative pressures, can also result in status differentiation among organizations, depending on capital levels and homologous structures (Zhao & Ge, 2023). Research indicates that understanding policy and institutional outcomes requires attention to the interaction between structures, institutions, and agents, particularly to how structural and institutional factors influence agents' actions (Bakir, 2022). Internalized norms thus serve as behavioral guides, creating shared expectations that affect organizational dynamics (Svensson, 2025).

These institutional mechanisms are directly related to the dimensions of governance performance. Hierarchical supervision may strengthen accountability, procedural standardization, resource control, personnel development, and institutional capacity in urban villages. Conversely, electoral legitimacy, community deliberation, and greater local autonomy may provide rural villages with stronger incentives for citizen participation. Nevertheless, village autonomy does not automatically ensure effective governance because governance outcomes also depend on staff competence, oversight, and administrative systems. Urban villages may also benefit from stronger infrastructure and institutional support, although limited discretion and dependence on higher levels of government can restrict their responsiveness (Syakir & Elbina, 2025). Institutional design alone may therefore be insufficient to determine governance outcomes, particularly under turbulent conditions (Ansell et al., 2023). Institutional design is thus expected to generate different configurations of governance strengths rather than make one organizational form universally superior (Aulia & Andhini, 2025).

Governance performance must consequently be assessed as a multidimensional construct comprising accountability, effectiveness, efficiency, transparency, participation, and institutional capacity. The Sustainable Governance Indicators offer a structured approach to evaluating governance, democracy, and policy performance, although their geographical scope and theoretical consistency remain limited (Croissant & Pelke, 2022). Dimensional frameworks have similarly been developed to evaluate community engagement across multiple distinct criteria (Natarajan & Hassan, 2024). Comparative evidence indicates that institutional arrangements are associated with accountability, bureaucratic efficiency, integrity, and economic performance (Mahmuluddin, 2024), while the performance of hybrid public organizations is shaped by interactions between institutional dynamics and stakeholder engagement (Ekaristi et al., 2025). These dimensions correspond with Sustainable Development Goal 16, which emphasizes effective, accountable, transparent, participatory, and inclusive institutions (Malito et al., 2021). Studies conducted in Ghana and Maharashtra also reveal substantial rural–urban and interlocal variations in governance performance (Chachu et al., 2023; Mohanty et al., 2021). Effective reforms must therefore reflect institutional and socioeconomic conditions (Chachu et al., 2025; Stoker, 2010), including the balance among state modernization, transparency, participation, and civic engagement (A. S. Cahyono, 2025; Cherkaoui & Moujahid, 2025; Öjendal & Dellnäs, 2013; Pinem et al., 2025; Yi & Qiu, 2025).

The central research gap is that the research literatures on rural villages and urban villages have generally developed separately. Rural village research has focused on fund management, transparency, accountability, participation, public trust, and perceived corruption (Erdiana & Hidayat, 2026; Merawati et al., 2025), whereas urban village studies have examined infrastructure, welfare, transparency, and community involvement (Khoirudin et al., 2025). Research on village-governance reform has similarly identified persistent accountability and participation problems (Hermawan, 2025). A systematic review of four decades of rural research in public administration likewise finds the field conceptually fragmented and unevenly distributed across national contexts (Jensen, 2026). To our knowledge, existing studies rarely compare rural villages and urban villages within the same regency using identical dimensions, evidence requirements, scoring thresholds, and statistical procedures (Yeimo et al., 2025). It therefore remains unclear whether their different institutional designs produce distinct multidimensional governance profiles or their respective strengths offset one another, resulting in similar aggregate performance.

The theoretical contribution of this study lies in extending institutional theory into a testable explanation of multidimensional local governance performance. Rural villages and urban villages are conceptualized as two institutional configurations that combine authority, legitimacy, autonomy, accountability, and administrative capacity differently. The study advances the proposition that institutional effects may be significant within particular governance dimensions but disappear when those dimensions are combined into an aggregate score. The practical contribution is to provide evidence for differentiated institutional reform. Rural village governments may require stronger administrative accountability, personnel development, organizational procedures, and resource management, whereas urban villages may require greater discretion and more meaningful mechanisms for community participation.

Accordingly, this study addresses two questions. RQ1: In which governance dimensions do rural villages and urban villages differ, and what are the direction and magnitude of these differences? RQ2: Do their contrasting dimensional strengths produce a significant difference in aggregate performance? Four hypotheses follow directly from institutional theory. H1a: urban villages have higher accountability performance because hierarchical supervision and standardized reporting reinforce administrative compliance; H1b: urban villages have higher efficiency performance because bureaucratic integration and standardized procedures support more controlled resource management; H1c: urban villages have higher institutional capacity performance because they are integrated into formal personnel, training, supervision, and administrative systems; and H2: rural villages have higher participation performance because electoral legitimacy, community deliberation, and greater autonomy create stronger incentives for citizen involvement. No directional hypotheses are proposed for effectiveness, transparency, or aggregate performance because the two institutional designs generate competing theoretical expectations.

2. Methods

This study employed a quantitative, comparative, cross-sectional design to examine differences in governance performance between rural villages and urban villages in Tangerang regency, Banten province, Indonesia. This design was appropriate because governance performance was measured using standardized indicators, administrative evidence was converted into numerical scores, and the resulting

scores were compared across two independent institutional groups. Consistent with the quantitative research paradigm, the study emphasized objectivity, measurability, replicability, and systematic comparison (Clark et al., 2021; Creswell & Creswell, 2022; Saunders et al., 2023). The analysis used the most recent administrative data available for one fiscal year.

2.1. Population, Sample, and Unit of Analysis

The units of analysis comprised 246 rural villages and 28 urban villages in Tangerang regency. All urban villages were included, giving a census of that group, while 28 rural villages were selected by simple random sampling without replacement from a validated sampling frame. The equal group sizes created a balanced comparative design, ensuring that both institutional groups contributed equally to the analysis and preventing the larger rural village population from dominating the comparison. The study was designed to compare institutional governance profiles rather than estimate conditions across the entire rural village population. A sensitivity power analysis showed that 28 observations per group, at $\alpha = .05$ (two-tailed) and power = .80, could detect a standardized mean difference (Cohen's d) of approximately 0.76. Thus, the sample was sufficient to identify relatively large institutional differences, while smaller effects were interpreted cautiously.

2.2. Data Sources and Collection

The study primarily used secondary administrative data from official and verifiable sources, including performance, budget realization, planning, supervision, personnel, training, population, and administrative records, as well as meeting minutes, standard operating procedures, and official public-information channels. Data were collected using a structured document-review checklist to ensure that identical evidence requirements and scoring criteria were applied across all rural villages and urban villages. Information from multiple sources was cross-verified, while incomplete or inconsistent records were clarified with the relevant subdistrict or local-government office before scoring. Limited non-participant observation was also conducted to assess the availability, accessibility, relevance, and updating of public information boards, budget publications, official websites, and social media accounts; however, it served only as supporting evidence and did not replace the principal administrative data.

2.3. Measurement of Governance Performance

Governance performance was operationalized through 16 indicators grouped into six dimensions: accountability, effectiveness, efficiency, transparency, participation, and institutional capacity. Accountability covered the timeliness of performance reporting, supervision findings, and completeness of administrative records. Effectiveness was measured through program realization and output achievement. Efficiency included the operational expenditure ratio and staff-to-population ratio. Transparency was assessed through public information boards, budget publication, and active information media. Participation included the frequency of public meetings, the inclusion of community proposals in planning documents, and the diversity of stakeholder groups involved. Institutional capacity was measured through staff education, participation in training, and the availability of written standard operating procedures.

Each indicator was converted into a standardized score ranging from 0 to 100 according to predetermined empirical thresholds. These thresholds were applied

Table 1. Governance Performance Measurement Instrument

Dimension	Indicator	Measurement Method	Main Evidence	Scoring Scale
Accountability	Timeliness of Laporan Penyelenggaraan Pemerintahan Desa [Village Government Administration Report] (LPPDes)/urban village performance report	Document analysis	LPPDes; urban village performance report	On time = 100; ≤ 1 month late = 75; > 1 month late = 30; no report = 0
	Number of supervision findings	Supervision report analysis	Rural village supervision report; subdistrict/urban village supervision report	No finding = 100; 1–2 findings = 60; > 2 findings = 30; serious violation = 0
	Completeness of administrative books	Administrative checklist	Rural village/urban village administrative books	Complete = 100; partially complete = 60; very incomplete = 30; unavailable = 0
Effectiveness	Program realization percentage	Budget and activity realization analysis	Annual report; budget realization report	$\geq 100\%$ = 100; 80–99% = 80; 60–79% = 60; $< 60\%$ = 40
	Output achievement percentage	Performance report analysis	Annual performance document	$\geq 100\%$ = 100; 80–99% = 60; 60–79% = 30; $< 60\%$ = 0
Efficiency	Operational expenditure ratio	Budget document analysis	Anggaran Pendapatan dan Belanja Desa [Village Revenue and Expenditure Budget]; Dokumen Pelaksanaan Anggaran [Budget Implementation Document]	$\leq 30\%$ = 100; $> 40\%$ = 60; $> 50\%$ = 30; very inefficient = 0
	Staff-to-population ratio	Personnel and population data analysis	Staff data; population data	≤ 0.50 = 100; 0.51–0.70 = 80; 0.71–0.99 = 60; ≥ 1.00 = 40
Transparency	Public information board	Limited observation	Public information board	Complete, relevant, accessible, regularly updated = 100; available but less updated = 60; limited and rarely updated = 30; unavailable = 0
	Budget publication	Document and observation analysis	Budget publication media	Complete, relevant, accessible, regularly updated = 100; available but less updated = 60; limited and rarely updated = 30; unavailable = 0
	Active information channels	Website/social media observation	Official website or social media	Updated daily = 100; weekly = 60; monthly = 30; annually/inactive = 0
Participation	Number of public meetings per year	Minutes/document analysis	Meeting minutes; Musyawarah Perencanaan Pembangunan [Development Planning Deliberation] (Musrenbang) records	≥ 4 meetings = 100; 2–3 meetings = 60; 1 meeting = 30; none = 0
	Number of proposals in planning documents	Planning document analysis	Musrenbang minutes; annual planning documents	≥ 4 proposals = 100; 2–3 proposals = 60; 1 proposal = 30; none = 0
	Number of stakeholder groups involved	Meeting minutes analysis	Attendance list; meeting minutes	≥ 5 groups = 100; 4 groups = 60; 3 groups = 30; ≤ 2 groups = 0
Institutional Capacity	Percentage of staff with an associate degree or higher	Personnel document analysis	Staff education data	81–100% = 100; 61–80% = 80; 41–60% = 60; $< 41\%$ = 40
	Percentage of staff participating in training	Training record analysis	Training certificates/records	$\geq 100\%$ = 100; $\geq 60\%$ = 60; $\geq 30\%$ = 30; $< 30\%$ = 0
	Availability of written standard operating procedures (SOPs)	SOP document analysis	Written SOP documents	≥ 10 SOPs = 100; ≥ 6 SOPs = 60; ≥ 3 SOPs = 30; unavailable = 0

Source: Research data processed by the author, 2026.

uniformly to both rural villages and urban villages. The use of a common scoring scale made indicators with different original units comparable while retaining the substantive meaning of the underlying administrative evidence. Table 1 presents the dimensions, indicators, documentary evidence, measurement procedures, and scoring criteria.

2.4. Construction of the Governance Performance Index

The governance performance index (GPI) was constructed in two stages. The index built here is specific to this study and is distinct from the Local Governance Performance Index (World Bank, 2016), a citizen-survey instrument with a different dimension set. First, the indicator scores within each dimension were averaged to obtain a dimensional score:

$$D_j = \frac{\sum_{i=1}^{k_j} X_{ij}}{k_j} \quad (1)$$

where D_j represents the score for dimension j , X_{ij} represents the score for indicator i within dimension j , and k_j represents the number of indicators included in that dimension.

Second, the six dimensional scores were averaged to obtain the overall GPI:

$$GPI = \frac{D_1 + D_2 + D_3 + D_4 + D_5 + D_6}{6} \quad (2)$$

Equal weighting was applied at the dimensional level because accountability, effectiveness, efficiency, transparency, participation, and institutional capacity were treated as complementary and equally important components of local governance. This approach also prevented dimensions containing more indicators from contributing disproportionately to the overall index. The same formula and weighting structure were applied to rural villages and urban villages, thereby ensuring direct comparability between the two groups.

For descriptive interpretation, the GPI was classified into five performance categories using an equal-interval method. The theoretical score range of 0–100 was divided into the five predetermined categories, producing an interval width of 20

points: $\left[\frac{(100 - 0)}{5} = 20 \right]$. Accordingly, scores were classified as:

very low	= 0–20
low	= >20–40
moderate	= >40–60
high	= >60–80
very high	= >80–100

These categories were used only to describe the distribution of governance performance and were not employed as the basis for inferential statistical testing.

2.5. Statistical Analysis

The analysis proceeded in four stages. First, descriptive statistics—including the mean, standard deviation, minimum, and maximum—were calculated for the six governance dimensions and two aggregate measures. The first aggregate measure is the GPI defined in Equation (2), which weights the six dimensions equally. The second, the total indicator score, is the unweighted mean of all 16 indicator scores and therefore gives greater weight to dimensions containing more indicators. Differences were expressed by subtracting the rural village mean from the urban village mean. Second, normality was assessed separately for each group using the Shapiro–Wilk test, while variance homogeneity was examined using Levene’s test.

Because several scores were discrete, bounded between 0 and 100, and did not fully meet the assumptions of normality and equal variance, Welch's independent-samples t test was used as the primary univariate test. For each comparison, the mean difference, 95% confidence interval, t statistic, adjusted degrees of freedom, two-tailed p value, and Cohen's d were reported. Absolute d values of approximately 0.20, 0.50, and 0.80 indicated small, moderate, and large effects, respectively; positive values indicated higher urban village scores, whereas negative values indicated higher rural village scores.

Welch's test was applied separately to accountability, effectiveness, efficiency, transparency, participation, institutional capacity, the GPI, and the total indicator score. The two institutional types were treated as independent groups, and Welch's procedure was preferred to the pooled-variance test because Levene's test indicated unequal variances for several measures. The test statistic was calculated as follows:

$$t = \frac{\bar{X}_1 - \bar{X}_2}{\sqrt{\frac{s_1^2}{n_1} + \frac{s_2^2}{n_2}}} \quad (3)$$

where $\bar{X}_1$ denotes the mean score of urban village governance performance, $\bar{X}_2$ denotes the mean score of rural village governance performance, s_1^2 and s_2^2 denote the variances of the two groups, and n_1 and n_2 denote the number of observations in each group. Mann-Whitney U tests and two-tailed permutation tests based on 100,000 random reallocations of group membership were subsequently conducted as robustness checks. A result was considered robust when its direction and statistical conclusion were consistent across the three procedures; any inconsistencies were reported transparently.

3. Results and Discussion

3.1. Results

3.1.1. Distribution of Governance Performance

The performance categories reported in this section follow the equal-interval classification described in the Methods section. Of the five predetermined categories, only moderate, high, and very high were represented in the observed data. No rural village or urban village obtained a GPI within the low or very low categories.

As shown in Table 2, most units in both groups were classified as having high governance performance. This category included 21 urban villages (75.00%) and 19 rural villages (67.86%). Urban villages had a slightly larger proportion of units in the very high category, whereas rural villages were more frequently represented in the moderate category. However, the distribution alone does not establish whether the two groups differed significantly because the categories were intended only for descriptive interpretation.

Table 2. Distribution of Rural Village and Urban Village Performance Categories

Performance Category	Urban Village		Rural Village		Total (n)
	(n)	(%)	(n)	(%)	
Moderate	2	7.14	6	21.43	8
High	21	75.00	19	67.86	40
Very high	5	17.86	3	10.71	8

Source: Research data processed by the author, 2026.

3.1.2. Descriptive Statistics by Governance Dimension

Table 3 presents the mean scores and standard deviations for the six governance dimensions and the two aggregate measures. The mean difference was calculated by subtracting the rural village mean from the urban village mean. A positive value therefore indicates a higher score among urban villages, while a negative value indicates a higher score among rural villages.

Table 3. Descriptive Statistics by Governance Dimension and Aggregate Measure

Variable	Urban Village			Rural Village			Mean Difference
	N	Mean	SD	N	Mean	SD	
Accountability	28	98.39	6.41	28	89.52	10.23	8.87
Effectiveness	28	72.86	17.77	28	77.50	13.23	-4.64
Efficiency	28	78.75	18.34	28	65.89	24.98	12.86
Transparency	28	73.69	19.84	28	71.07	19.33	2.62
Participation	28	84.05	14.47	28	95.00	7.78	-10.95
Institutional capacity	28	66.90	13.08	28	57.14	16.82	9.76
Governance performance index	28	79.11	6.56	28	76.02	9.02	3.09
Total indicator score	28	79.52	6.72	28	76.56	8.58	2.96

Source: Research data processed by the author, 2026.

Urban villages obtained higher mean scores for accountability, efficiency, transparency, and institutional capacity. The largest difference favoring urban villages appeared in efficiency, at 12.86 points, followed by institutional capacity at 9.76 points and accountability at 8.87 points. Rural villages recorded higher scores for effectiveness and participation. The most pronounced difference favoring rural villages was found in participation, at 10.95 points.

The aggregate differences were considerably smaller than several dimensional differences. The mean GPI was 79.11 for urban villages and 76.02 for rural villages, while the corresponding total indicator scores were 79.52 and 76.56. Thus, although urban villages had slightly higher aggregate means, the descriptive findings indicate that the main distinctions between the two institutional groups occurred in particular dimensions rather than consistently across governance performance as a whole.

3.1.3. Assessment of Statistical Assumptions

Before testing group differences, normality was assessed separately for each group using the Shapiro–Wilk test. Levene’s test was then used to examine the equality of variances.

Table 4. Results of the Univariate Assumption Tests

Variable	Shapiro–Wilk p: Urban Villages	Shapiro–Wilk p: Rural Villages	Levene’s p	Assessment
Accountability	<.001	<.001	.005	Nonnormal in both groups; unequal variances
Effectiveness	<.001	<.001	.950	Nonnormal in both groups; equal variances
Efficiency	.006	.065	.041	Nonnormal in one group; unequal variances
Transparency	.023	.047	.720	Nonnormal in both groups; equal variances
Participation	.003	<.001	.028	Nonnormal in both groups; unequal variances
Institutional capacity	.407	.011	.066	Nonnormal in one group; equal variances
Governance performance index	.229	.380	.262	Assumptions satisfied
Total indicator score	.294	.146	.538	Assumptions satisfied

Source: Research data processed by the author, 2026.

Table 4 shows that several dimensional scores departed from normality. Unequal variances were also identified for accountability, efficiency, and participation. In contrast, the two aggregate measures satisfied both the normality and homogeneity-of-variance assumptions. Given these mixed results, Welch's independent-samples t test was used for all univariate comparisons. Mann–Whitney U and permutation tests were subsequently applied to assess whether the conclusions remained stable under procedures requiring fewer distributional assumptions.

3.1.4. Differences in Individual Dimensions and Aggregate Scores

Welch's independent-samples t test was used to identify the dimensions in which the two institutional groups differed. The analysis also included the GPI and the total indicator score.

Table 5. Welch's Independent-Samples t Test and Effect Sizes

Governance Measure	Mean Difference	Welch's t (df)	95% CI	p	Cohen's d
Accountability	8.87	3.887 (45.35)	[4.27, 13.46]	<.001	1.04
Effectiveness	-4.64	-1.109 (49.90)	[-13.05, 3.77]	.273	-0.30
Efficiency	12.86	2.195 (49.55)	[1.09, 24.62]	.033	0.59
Transparency	2.62	0.500 (53.96)	[-7.88, 13.12]	.619	0.13
Participation	-10.95	-3.528 (41.40)	[-17.22, -4.68]	.001	-0.94
Institutional capacity	9.76	2.424 (50.92)	[1.68, 17.85]	.019	0.65
Governance performance index	3.09	1.464 (49.33)	[-1.15, 7.32]	.150	0.39
Total indicator score	2.96	1.436 (51.05)	[-1.18, 7.09]	.157	0.38

Source: Research data processed by the author, 2026.

Accountability was significantly higher among urban villages, with a mean difference of 8.87 points, $t(45.35) = 3.887$, $p < .001$. The effect was large, Cohen's $d = 1.04$, and the confidence interval did not include zero. Urban villages also scored significantly higher in institutional capacity, with a difference of 9.76 points, $t(50.92) = 2.424$, $p = .019$. The effect size was moderate, $d = 0.65$. Efficiency was 12.86 points higher among urban villages. The difference was statistically significant under Welch's test, $t(49.55) = 2.195$, $p = .033$, and represented a moderate effect, $d = 0.59$. As shown in the robustness checks below, however, the statistical conclusion for this dimension varied across testing procedures.

Participation followed the opposite pattern. Rural villages scored 10.95 points higher than urban villages, $t(41.40) = -3.528$, $p = .001$. The magnitude of the difference was large, $d = -0.94$. The negative sign reflects the direction of the difference and does not indicate a weaker effect. No significant differences were found for effectiveness, $p = .273$, or transparency, $p = .619$. The differences in the GPI, $p = .150$, and the total indicator score, $p = .157$, were also nonsignificant. The 95% confidence intervals for both aggregate measures included zero. Accordingly, the higher aggregate means observed among urban villages were insufficient to establish a statistically reliable difference in overall governance performance.

3.1.5. Robustness Checks

Mann–Whitney U and two-tailed permutation tests were conducted to evaluate the stability of the univariate findings. The permutation tests were based on 100,000 random reallocations of group membership.

The robustness checks confirmed the main findings for accountability, participation, and institutional capacity, all of which remained significant under Welch's test, the Mann–Whitney U test, and the permutation test. Effectiveness,

Table 6. Mann–Whitney *U* and Permutation Test Results

Governance Measure	Mann–Whitney <i>U</i>	<i>p</i>	Permutation <i>p</i>	Consistency Across Tests
Accountability	610.0	<.001	<.001	Consistently significant
Effectiveness	353.5	.441	.307	Consistently nonsignificant
Efficiency	505.5	.061	.035	Sensitive to test selection
Transparency	420.5	.641	.624	Consistently nonsignificant
Participation	207.0	.001	<.001	Consistently significant
Institutional capacity	518.0	.039	.020	Consistently significant
Governance performance index	497.0	.087	.149	Consistently nonsignificant
Total indicator score	494.0	.096	.157	Consistently nonsignificant

Source: Research data processed by the author, 2026.

transparency, and both aggregate measures were consistently nonsignificant across the three procedures. Efficiency was the only dimension for which the statistical conclusion was not fully consistent. Welch's test ($p = .033$) and the permutation test ($p = .035$) indicated a significant difference favoring urban villages, whereas the Mann–Whitney *U* test fell slightly above the conventional threshold, $p = .061$. The evidence of an efficiency difference should therefore be regarded as less robust than the evidence for accountability, participation, and institutional capacity.

Taken together, the findings indicate significant differences in several individual governance dimensions but not in either aggregate measure. Urban villages performed more strongly in accountability and institutional capacity, with qualified evidence of an advantage in efficiency. Rural villages performed more strongly in participation. Effectiveness and transparency did not differ significantly. The distinction between the two institutional forms is therefore dimensional rather than indicative of the overall superiority of either group.

3.2. Discussion

The findings reveal that rural villages and urban villages do not differ uniformly in governance performance. Significant differences appear in several individual dimensions, yet neither aggregate measure differs significantly. This suggests that institutional design matters primarily by shaping the configuration of governance strengths rather than determining the overall superiority of one institutional form. Urban villages perform better in accountability, efficiency, and institutional capacity, whereas rural villages demonstrate a stronger participatory orientation. This finding supports a multidimensional understanding of governance because aggregate scores can conceal meaningful differences among their constituent dimensions (Amyulianthy et al., 2022). Consequently, the dimension-level differences and the nonsignificant aggregate results are complementary: the former identifies contrasting institutional profiles, while the latter indicates that their respective advantages largely offset one another. The study is consistent with previous cases in which residents demonstrated a high level of awareness of how village funds are managed, and in which accountability and community participation were identified as important to the effectiveness of village fund management (Fatmaningtyas et al., 2025; Setiyawati et al., 2025). Moreover, good governance principles such as transparency and community participation are also important for strengthening financial accountability performance in both rural and urban village governance (F. B. Cahyono et al., 2023; Pratiwi et al., 2025).

The higher accountability, efficiency, and institutional capacity scores of urban villages can be explained by their integration into the formal local-government bureaucracy. Urban villages operate through hierarchical supervision, standardized reporting, established personnel arrangements, and direct administrative

coordination with subdistrict and regency governments. These arrangements create stronger incentives for procedural compliance and make access to training, technical guidance, and administrative support more systematic. From an institutional perspective, such performance reflects coercive and normative pressures that encourage public organizations to conform to established rules and professional standards (Ahyaruddin et al., 2023; Ahyaruddin & Akbar, 2018). Accountability itself is also shaped by the structure of intergovernmental relations (Benveniste & Mizrahi, 2023). The findings therefore support the hypotheses concerning the administrative advantages associated with urban villages, but they do not imply that bureaucracy is inherently more effective in every governance dimension.

The efficiency advantage of urban villages also challenges the assumption that bureaucratic integration necessarily produces excessive administrative costs or rigidity. In this study, integration appears to provide a stable organizational foundation for controlling resources and implementing routine administrative functions. This interpretation is consistent with evidence that an appropriate level of administrative intensity can improve fiscal performance when supported by clear responsibilities and effective controls (Kim & Kang, 2026). Similarly, stronger institutional capacity enables local administrative units to translate formal standards into operational practices (Distor & Khaltar, 2022), and institutional-capacity building has been reported to mediate the relationship between collaborative governance and public service delivery (Zia ud din et al., 2023). However, these benefits depend on the quality of supervision and organizational support; expanding administrative procedures without strengthening competence and coordination would merely increase compliance burdens.

Rural villages, by contrast, record stronger participation, consistent with the expectation that electoral legitimacy, social proximity, and community-based deliberation create greater opportunities for citizen involvement. Village heads are directly elected and must maintain political and social relationships with residents, while village planning formally accommodates community deliberation. These arrangements encourage citizens to participate in identifying priorities and legitimating decisions about the use of local resources. The result is consistent with evidence that Undang-Undang Republik Indonesia Nomor 6 Tahun 2014 tentang Desa [Law of the Republic of Indonesia No. 6 of 2014 on Villages] has strengthened village autonomy and participatory decision-making in Indonesia (Hakim et al., 2025), and with studies showing that institutional arrangements shape villagers' participation in rural governance (Nie et al., 2025; Syamsiyah et al., 2025; Xu et al., 2026). Comparable patterns have been reported for local participation in Portugal (Chamusca, 2025) and for consultative practice in rural China (Li, 2024). It also supports the broader argument that participation becomes meaningful when citizens possess genuine opportunities to influence collective decisions rather than merely attend formal consultations (Fudge & Leith, 2021). Nevertheless, stronger participation should not automatically be interpreted as equal representation because local power relations may still determine whose interests receive attention (Dacombe & Wojciechowska, 2024).

The absence of significant differences in effectiveness and transparency suggests that these dimensions are not determined by institutional design alone. Village autonomy may facilitate locally responsive programs, but its practical benefits depend on leadership, planning quality, administrative competence, and the ability to manage substantial fiscal resources. Conversely, urban villages may benefit from standardized systems while facing limited discretion over programs and budgets. Transparency is similarly shaped by the quality and updating of public-information

channels, not simply by whether a unit has greater local autonomy or is bureaucratically integrated; comparative evidence indicates that local transparency develops gradually under institutional and geographical influences (Brás et al., 2025). Local participation may also remain procedural when technocratic planning provides limited feedback on community proposals (Hombing & Nur, 2025), and the mode of involvement also varies across policy sectors (Krick, 2026). These findings explain why the competing institutional advantages anticipated for effectiveness and transparency did not produce consistent differences between the two groups.

The nonsignificant aggregate differences provide the study's main theoretical contribution. Institutional theory is often used to explain why different organizational forms produce different patterns of behavior, but the present findings indicate that institutional effects may be dimension-specific and become obscured through aggregation. Rural villages combine stronger political-community legitimacy with weaker administrative standardization, whereas urban villages combine stronger bureaucratic capacity with more restricted local autonomy. Neither configuration is universally superior because each contains institutional advantages and constraints. The study therefore extends earlier institutional research by suggesting that governance performance should be understood as a portfolio of mutually compensating dimensions, consistent with work showing that competing institutional logics shape the performance management of local governments (Vikstedt et al., 2025). It also cautions against drawing causal conclusions solely from formal institutional design, particularly because leadership, fiscal support, community characteristics, and local administrative capacity may produce substantial variation within each group (Amalia & Akbar, 2021).

Practically, the findings support differentiated rather than uniform governance reform. Rural village governments require stronger administrative accountability, staff competence, financial-management procedures, and institutional controls without weakening the participatory mechanisms that constitute their principal advantage. Urban villages require more meaningful channels for community influence and sufficient discretion to respond to locally identified priorities, while retaining their strengths in reporting, resource control, and organizational capacity. The Tangerang Regency Government could therefore facilitate learning across institutional forms: administrative practices from urban villages can inform improvements in rural village management, while participatory practices from rural villages can strengthen the responsiveness of urban villages. Such reforms should be evaluated by dimension because improvement in an aggregate score alone may conceal persistent institutional weaknesses, and performance-management regimes are more effective when they can adapt to emerging governance challenges (Bianchi & Hall, 2023).

4. Conclusion

This study concludes that the institutional distinction between rural villages and urban villages is associated with different configurations of governance performance rather than with the overall superiority of either institutional form. Urban villages demonstrate stronger accountability, efficiency, and institutional capacity, consistent with the advantages of hierarchical supervision, standardized administrative procedures, and integration into the local-government bureaucracy. Rural villages, meanwhile, perform better in participation because electoral legitimacy, social proximity, and greater local autonomy provide broader opportunities for citizen involvement. These contrasting strengths explain why differences appear at the dimension level while the governance performance index and the total indicator

score do not differ significantly. Effectiveness and transparency also show no significant differences, indicating that these dimensions are influenced not only by institutional design but also by leadership, administrative competence, resource availability, and local implementation practices.

The theoretical contribution of this study lies in refining institutional theory within the context of local governance. The findings indicate that institutional design is associated with governance performance selectively rather than uniformly: bureaucratic integration accompanies stronger administrative capabilities, whereas electoral and community embeddedness accompanies stronger participatory capabilities. Institutional effects may therefore be statistically visible at the dimensional level but disappear when performance is aggregated because the advantages of one institutional arrangement are offset by the strengths of another. This finding challenges the assumption that greater autonomy or stronger bureaucratic integration necessarily generates superior overall performance. It also establishes multidimensional governance performance as a more analytically meaningful concept than a single composite score for explaining the consequences of institutional design.

These findings support differentiated institutional reform in Tangerang regency. Rural villages require stronger administrative accountability, staff competence, resource management, and organizational procedures without weakening their participatory character. Urban villages need more meaningful mechanisms for citizen influence and sufficient discretion to respond to local priorities while maintaining their administrative strengths. Nevertheless, the conclusions are limited by the use of secondary administrative data, a cross-sectional design, and group-difference tests that cannot identify causal mechanisms. A further limitation is that eight univariate comparisons were conducted without adjustment for the family-wise error rate; the efficiency and institutional capacity findings, whose p values were closest to the conventional threshold, should therefore be interpreted with appropriate caution. Future research should combine longitudinal, multivariate, and qualitative approaches to examine how institutional design interacts with leadership, fiscal capacity, bureaucratic practices, community characteristics, and local political dynamics in shaping governance performance.

ACKNOWLEDGMENT

The author thanks Lembaga Penelitian Institut Pemerintahan Dalam Negeri [Research Institute of the Institute of Home Affairs Governance] for providing full funding for this research, and the Tangerang Regency Government—in particular informants from the Government Section of the Regional Secretariat, from Dinas Pemberdayaan Masyarakat dan Desa [Community and Village Empowerment Agency], and from the rural and urban village units included in the research sample—for their cooperation.

DECLARATIONS

AI Use Statement

During the preparation and revision of this manuscript, ChatGPT and QuillBot were employed exclusively as supporting tools for academic writing. ChatGPT assisted in enhancing paragraph organisation, sentence clarity, and overall language quality, whereas QuillBot supported paraphrasing, grammatical correction, and linguistic precision. These tools were not involved in developing the research design, conducting the study, collecting or analysing data, interpreting the results, generating the findings, or formulating the conclusions. Full responsibility for the intellectual and scholarly substance of the manuscript remained with the authors, who carefully examined, edited, and validated all AI-assisted content to ensure its accuracy, relevance, originality, and alignment with the empirical evidence.

Author Contributions

M. Irwan Tahir was responsible for the study's conceptualisation, methodological design, investigation, data collection and processing, as well as the analysis and interpretation of the findings. Muhammad

Fauzan Marwan contributed to drafting and revising the manuscript. Both authors critically reviewed and approved the final manuscript and share responsibility for the integrity and accuracy of the work.

Funding

This study was fully funded by the Research Institute of Institut Pemerintahan Dalam Negeri (IPDN). The funding institution was not involved in designing the study, collecting, analysing, or interpreting the data, preparing the manuscript, or determining whether the article would be submitted for publication.

Competing Interests

The authors confirm that no conflicts of interest or competing interests are associated with the conduct, preparation, or publication of this study. Furthermore, the research process, data analysis, interpretation, and reporting of the findings were not influenced by any financial, personal, professional, or institutional considerations.

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