

## ABSTRACT

*Name* : Florensiana Santa Gloria Tada Koban  
*Study Program* : Accounting  
*Title* : Analysis of the Village Fund Management System in Lerek Village (Case Study in Desa Lerek, Kecamatan Atadei, Kabupaten Lembata, Provinsi Nusa Tenggara Timur)

*The Village Funds management is a strategic issue in improving the welfare of local communities. This study focuses on analyzing the Village Fund management system in Lerek Village, Atadei Subdistrict, Lembata Regency, East Nusa Tenggara Province. The objective is to evaluate the effectiveness, efficiency, and accountability in the stages of planning, implementation, monitoring, reporting, and accountability of Village Fund utilization in accordance with applicable regulations. Using a case study approach and qualitative descriptive methods, data were collected through interviews, observations, and documentation. This study also highlights three managerial issues occurring in the area. The findings indicate that while efforts have been made to improve Village Fund governance, several challenges remain, such as a lack of transparency and community involvement in oversight. This study provides strategic recommendations to enhance the Village Fund management system to support sustainable development and improve the quality of life for the residents of Lerek Village.*

**Keywords:** *Accountability, Sustainable development., Transparency, Village Funds, Village financial management.*