

## **ABSTRACT**

The main functions of District Representatives Council namely legislation, budgeting, and controlling. One of the function of District Representatives Council namely controlling against Regional Budget Revenue and Expenditure. Regional Budget Revenue and Expenditure is a form of management financial of region each year which are set by Local Regulations. Regional Budget Revenue and Expenditure consists of the budget revenues, budget and financing. Legislative controlling function against the implementation of legislative against Regional Budget Revenue and Expenditure of Kota Yogyakarta can be run well and some of the factors that support the controlling function. Besides that, there are also the inhibiting controlling functions that is performed by the District Representatives Council against the implementation of Regional Budget Revenue and Expenditure and it is also a challenge for the members of the District Representatives Council Kota Yogyakarta to make it running the existing elements inside.