

## Fenomena ilusi fiskal dalam kinerja anggaran pemerintah daerah

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Abstrak

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This study aimed to find the tendency of the existence of fiscal illusion. Local governments do manipulations for not maximalizing their own revenue (Pendapatan Asli Daerah) and increasing expenditures in order to get central government transfer (Dana Alokasi Umum) in a larger amount. The result of this study shows the existence of fiscal illusion after the implementation of local autonomy. Through income measurement analysis, fiscal illusions exist on incomes such as local taxation and indirect taxation. While through expenditure manipulation analysis, fiscal illusions exist on the ratio of national income which is provided by central government to the local government.