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STUDI KEBIJAKAN DESENTRALISASI DI INDONESIA (A STUDY ON THE POLICY OF DECENTRALIZATION IN INDONESIA)Suyanto Dosen Universitas Dr. Soetomo SurabayaAbstractThis article descriptively and qualitatively explains aspects concerning decentralization. The meaning of decentralization as well as its concept, its forms, its factors determining its success, and the method to measure the degree of fiscal decentralization are discussed in this article. Decentralization concerns many aspects; fiscal, politics, administration and system of government, economy, social aspect and so on. Generally, there some types of decentralization; political decentralization; administrative decentralization (deconcentration, devolution, delegation or institutional pluralism), fiscal decentralization, and market or economic decentralization. The success of decentralization depends on its design, the process of implementation, political supports at the level of decision making at every level of government, popular support, readiness of government administration, institutional development and human resources, mechanism of coordination for improving the performance of bureaucrats, the change of value system and bureaucracy's attitude in meeting the expectation of public service. The dimension of fiscal decentralization can be measured among other thing by looking at the contribution of local revenue to regional revenue. By doing so, the performance of regional finance can be observed comprehensively. The higher contribution to regional revenue and the higher the ability of a region to finance its own program will show the positive performance of local finance. Desentralisasi merupakan sebuah alat iintuk mencapai salah satu tujuan bemegara dalam memberikan pelayanan publik yang lebih baik dan menciptakan proses pengambilan keputusan