ABSTRAK

Program *Monitoring, Controlling, and Surveillance for Prevention* (MCSP) yang dikembangkan oleh Komisi Pemberantasan Korupsi (KPK) diposisikan sebagai instrumen strategis pencegahan korupsi dalam tata kelola keuangan pemerintah daerah. Namun, implementasinya memunculkan dinamika baru dalam sistem pengawasan keuangan publik, khususnya terkait relasi kewenangan antara pemerintah pusat dan daerah. Penelitian bertujuan untuk mengkaji secara kritis pelaksanaan MCSP KPK dengan menelaah kapabilitas pengawasan Aparat Pengawasan Intern Pemerintah (APIP) dan Badan Pengawasan Keuangan dan Pembangunan (BPKP), risiko komodifikasi kebijakan, dan praktik hegemoni politik dalam pengawasan keuangan daerah. Penelitian menggunakan pendekatan kualitatif dengan paradigma *Critical Discourse Analysis* melalui studi kasus MCSP KPK, dengan data yang diperoleh dari wawancara mendalam dan analisis dokumen kebijakan. Analisis dilakukan dengan mengintegrasikan *Dynamic Capabilities Theory, Commodification Theory,* dan *Gramsci's Theory of Hegemony*.

Hasil penelitian menunjukkan bahwa sebelum MCSP, APIP dan BPKP telah menjalankan fungsi pengawasan keuangan daerah secara struktural, namun menghadapi keterbatasan kapabilitas dinamis akibat kendala sumber daya, independensi, dan tekanan politik birokrasi. Kehadiran MCSP memperkuat kontrol pusat melalui sistem monitoring terstandarisasi, tetapi sekaligus menimbulkan tumpang tindih fungsi pengawasan dan risiko pergeseran orientasi dari nilai publik menuju pencapaian skor. Penelitian ini menekankan pentingnya penataan ulang desain pengawasan keuangan publik agar pencegahan korupsi dapat diperkuat tanpa mengabaikan kapasitas pengawasan internal daerah dan prinsip otonomi daerah.

Kata kunci: **MCSP KPK, *Dynamic Capabilities, Commodification, dan Hegemony***

ABSTRACT

The Monitoring, Controlling, and Surveillance for Prevention (MCSP) *program developed by the Corruption Eradication Commission* (KPK) *is positioned as a strategic instrument for corruption prevention in local government financial governance. However, its implementation has generated new dynamics in public financial oversight, particularly regarding the distribution of authority between central and local governments. This study critically examines the implementation of the* MCSP KPK *by analyzing the supervisory capacities of the Government Internal Supervisory Apparatus* (APIP) *and the Financial and Development Supervisory Agency* (BPKP)*, the risks of policy commodification, and the practice of political hegemony in local financial oversight. Using a qualitative approach with a Critical Discourse Analysis paradigm, this study employs a case study of* MCSP *implementation based on in depth interviews and policy document analysis, integrating Dynamic Capabilities Theory, Commodification Theory, and Gramsci's Theory of Hegemony.*

The findings indicate that prior to the MCSP KPK, APIP *and* BPKP *had structurally performed their financial oversight functions but faced limitations in developing dynamic capabilities due to resource constraints, limited independence, and bureaucratic political pressures. The* MCSP *strengthens central control through standardized monitoring mechanisms while simultaneously creating overlaps in supervisory functions and increasing the risk of shifting governance orientation from public value toward score based performance. This study emphasizes the need to redesign public financial oversight to strengthen corruption prevention without undermining local supervisory capacity and the principles of regional autonomy.*

Keywords: **MCSP KPK*, Dynamic Capabilities, Commodification, and Hegemony***