



Colonial Oversight and Structural Corruption: Misuse of Mosque Treasury Funds in Bojonegoro, Dutch East Indies, 1905–1938

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Abstract

This study examines the misuse of mosque funds (Moskee-Kas) in Bojonegoro under Dutch colonial rule from 1905 to 1938. The mosque funds were initially established as a religious financial institution to manage income derived from zakat, almsgiving, and marriage administration fees, with the primary aim of supporting mosque maintenance and improving community welfare. Over time, however, the system increasingly deviated from its original religious and social purposes, as colonial structures co-opted it. The Dutch administration reclassified them as a form of local taxation, subjecting them to oversight by regents, which exposed vulnerabilities to exploitation amid weak bureaucratic controls and entrenched patrimonialism. Employing historical research methods, including heuristic data collection, source criticism, interpretation, and historiography, this study uncovers patterns of financial misconduct conducted by regency officials, particularly Regent R.A.A. Reksokoesoemo and his successor. Their manipulation of mosque funds for personal benefit and political consolidation reflects the patrimonial and corrupt character of colonial governance. The findings reveal that religious institutions were deeply entangled within colonial administrative structures, enabling economic exploitation to persist under the guise of bureaucratic legality. This case highlights the intersection of religion, power, and governance in early twentieth-century Java, demonstrating how colonial bureaucracies institutionalized moral decline and social inequality. In conclusion, the misuse of mosque funds was not incidental but structurally embedded within colonial rule, leaving lasting consequences for religious and social life. This case illuminates broader dynamics of religion, power, and economic control in early 20th-century Java, offering insights into postcolonial legacies of institutional corruption and religious autonomy.

Keywords:

Mosque Funds,
Moskee-Kas, Colonial
Corruption, Bojonegoro
Regents, Islamic History
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Introduction

The development of major Islamic civilizations is inextricably linked to the role of mosques. According to a hadith narrated by Tirmidhi from Abu Sa'id al-Khudri, every inch of the earth serves as a mosque. In another hadith, the Prophet

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Muhammad (peace be upon him) stated, "The earth has been made for me as a place of prostration." Thus, any location suitable for prostration (worship) can be regarded as a mosque. However, over time, the concept of a mosque has evolved. A mosque is now defined as a house, building, or enclosed space used for performing prayers, including the five daily prayers, Friday congregational prayers, and Eid prayers.¹ From the early days of Islam, mosques have functioned not only as sites for ritual worship but also as hubs for social, educational, and political activities within Muslim communities. In classical Islamic traditions, mosques served as arenas for articulating religious and social authority, fostering unity among Muslims across various facets of daily life.²

Mosques situated on the periphery of open fields—and in Java, typically positioned to the west of the town square—are known as *masjid jami'* (grand mosques), as their primary role is to host Friday prayers. In contrast, smaller mosques in villages, not used for Friday prayers, are named according to local terminology. In Java, such mosques are called *langgar*; in West Java, they are called *tajug*; in the Minangkabau regions, they are called *surau*; and in Aceh, they are called *meunasah*. The term *meunasah* is believed to derive from *madrasah*, reflecting its additional use as a venue for teaching children Qur'anic recitation and religious studies. This practice persists in *langgar* and *surau* to this day.³ Throughout Islamic history, mosques have played a pivotal role in state affairs. They have served as governmental institutions and centers for political decision-making, where matters of society, politics, economics, social welfare, and religion were resolved. The Prophet Muhammad utilized the mosque as a focal point for educational endeavors, shaping the character and development of the Muslim community (*ummah*).⁴ He even convened meetings there to deliberate on critical issues affecting Muslim life.⁵

Given the mosque's significant roles and functions, effective management and administration are essential.⁶ This requires adequate funding to ensure that mosque-organized activities proceed smoothly. Such funds are sourced from the

¹ H. Aboebakar, *Sedjarah Mesdjid dan Amal Ibadah Dalamnja* (Banjarmasin: Fa. Buku Adil, 1955), 3, <https://langka.lib.ugm.ac.id/viewer/index/2210>.

² Ira M. Lapidus, *A History of Islamic Societies* (Cambridge: Cambridge University Press, 2014), 25–30.

³ Aboebakar, *Sedjarah Mesdjid*, 3.

⁴ Syamsul Kurniawan, "Masjid dalam Lintasan Sejarah Umat Islam," *Khatulistiwa: Journal of Islamic Studies* 4, no. 2 (2014): 169–184, <https://doi.org/10.24260/khatulistiwa.v4i2.258>.

⁵ Marshall G. S. Hodgson, *The Venture of Islam*, vol. 1 (Chicago: University of Chicago Press, 1974), 312–315.

⁶ Sochimim, "Manajemen Keuangan Masjid Berbasis Pemberdayaan Ekonomi Umat," *El-Jizya: Jurnal Ekonomi Islam* 4, no. 1 (2017): 119–150, <https://doi.org/10.24090/ej.v4i1.2016.pp119-150>.

mosque's treasury, comprising community contributions such as *zakat* (obligatory alms), *infaq* (voluntary donations), *sadaqah* (charity), and marriage registration fees. The institutionalization of mosque treasuries in Indonesia began during the Dutch colonial era in the 19th century. Treasuries in Java and Madura were particularly abundant, prompting the Dutch colonial government to impose restrictions on their accumulation and distribution. The colonial authorities intervened in treasury management, viewing it as a form of "alternative taxation" rather than pure charity, primarily since a portion of the funds originated from marriage fees.⁷

The tradition of depositing marriage payments into mosque treasuries dates back to the Islamic Mataram Sultanate, where these funds compensated *penghulu* (religious officials) and mosque administrators. The Dutch colonial government permitted this practice, deeming it beneficial, and even oversaw the funds to finance *penghulu* salaries. Here, *penghulu* were government-appointed officials responsible for Muslim administrative affairs within the colonial bureaucracy. Beyond wages, treasury funds supported community welfare initiatives, including funerals for the impoverished, aid for out-of-town religious students (*santri*), hospital construction, road repairs, disaster relief, and even the construction of dormitories for sex workers.⁸ Mosque treasuries became formalized in the 19th century under Dutch colonial rule, with contributions from *zakat*, *infaq*, *sadaqah*, and marriage fees increasingly subjected to oversight. The colonial government perceived these treasuries not solely as religious endowments but as public revenues akin to local taxes,⁹ thereby justifying state intervention in Islamic institutional finances.¹⁰

In practice, the unrestricted use of treasury funds—for both worship and public purposes—led to instances of misuse. Numerous cases emerged across Dutch East Indies cities where regents (*bupati*) and their relatives diverted mosque funds for personal gain. Regents wielded authority over these funds, which were granted by the colonial government, consolidating treasuries from all mosques within their regency under centralized management. Inadequate administrative systems and dishonest officials facilitated such abuses. A notable example is the misuse by the Bojonegoro regent and his relatives, who reportedly

⁷ Hendaru Tri Hanggoro, "Pemerintah Kolonial Mengurus Kas Masjid yang Berlimpah," *Historia*, June 12, 2021, <https://historia.id/ekonomi/articles/pemerintah-kolonial-mengurus-kas-masjid-yang-berlimpah-vqoA8>.

⁸ Hanggoro, "Pemerintah Kolonial Mengurus Kas."

⁹ Hanggoro.

¹⁰ Ali, Muhamad. *Islam dan Penjajahan Barat* (Jakarta: Serambi, 2017), 215–216.

used funds to establish an opium distribution center.¹¹ Additionally, allocated repair funds of f305 for the Kepohbaru mosque were delayed, despite being held by official Haji Riduwan; the money was either not promptly disbursed or borrowed by the regent, resulting in stalled renovations.¹²

Methods

This study employs historical methods, encompassing heuristics, source criticism, interpretation, and historiography. These stages ensure the authenticity and credibility of sources prior to historical interpretation.¹³ This methodological framework enables the analysis of mosque treasury misuse not as isolated incidents but as structural phenomena embedded within the colonial governance system. The stages are detailed as follows. First, heuristics involves gathering sources relevant to the research topic, including archives, contemporary newspapers or magazines, books, journals, and online materials. Newspapers consulted include *De Indisch Courant*, *Soerabaiasch Handelsblad*, and others. Key reference books comprise Aboebakar's *Sedjarah Mesdjid dan Amal Ibadah Dalamnja* (1955), Penders' *Bojonegoro 1900–1942: A Story of Endemic Poverty in North-East Java-Indonesia* (1984), and Ali's *Islam & Penjajahan Barat* (2017). These sources were sourced from the website www.delpher.nl and the Bojonegoro regional library. Second, verification entails scrutinizing the acquired sources through internal and external criticism. Internal criticism evaluates the credibility of the data, verifying its historical accuracy and authenticity. External criticism evaluates the authenticity of the sources. This phase determines the validity of the data, thereby minimizing errors in historical reconstruction. Third, interpretation involves analyzing facts derived from the sources and correlating them with related events to uncover interconnections. Fourth, historiography presents the collected, verified, and analyzed data in a coherent historical narrative.

Results and Discussion

Social Stratification in Dutch Colonial Society

During the Dutch colonial period in the Dutch East Indies, society was rigidly stratified into three main groups: Europeans, *Vreemde Oosterlingen* (Fo-

¹¹ C.L.M. Penders, *Bojonegoro 1900-1942 A Story of Endemic Poverty in North-East Java-Indonesia* (Singapura: Gunung Agung, 1984), 106.

¹² *De Indisch Courants*, 15 Oktober 1938.

¹³ Louis Gottschalk, *Understanding History: A Primer of Historical Method* (New York: Alfred A. Knopf, Inc., 1950), 52.

reign Orientals, including Chinese, Arabs, and other Eastern nationalities), and indigenous (*pribumi*) people. This hierarchical classification profoundly influenced various aspects of life, including economic opportunities and access to education. Europeans occupied the dominant position, wielding the highest authority among all groups. The second tier, comprising Arabs and Chinese, played a crucial role in the economy, though they could occasionally secure governmental positions due to close ties with European officials. The indigenous population formed the lowest stratum.¹⁴ Among the indigenous population, power and influence were generally limited, with most ordinary people enjoying far fewer privileges than Europeans, Chinese, or Arabs. An important exception existed for the elite indigenous class known as *priyayi*. The *priyayi* enjoyed distinct privileges compared to the broader indigenous population, owing to their proximity to European authorities and their appointments to governmental roles.¹⁵

Governmental positions held by *priyayi* included *asisten wedana* (assistant district head), *wedana* (district head), *patih* (regency chief administrator), and *bupati* (regent). The highest office attainable by an indigenous person was that of *bupati*. Appointment to this position was typically based either on hereditary succession from a previous regent or through promotion from lower ranks. For those advancing through promotion, the process was lengthy: candidates had to undergo an apprenticeship period before receiving a formal appointment from the Dutch colonial government. The duration of this apprenticeship depended on the status of the candidate's family; those from lower-ranking *priyayi* families endured more extended periods, while those from noble (*ningrat*) lineages or with a Western education completed the apprenticeship in a comparatively short time.¹⁶ Indigenous individuals without aristocratic or regent lineage faced significant barriers to becoming *bupati*. The regency was the pinnacle of indigenous administrative achievement, typically reserved for those who had received a Western-style education. Most ordinary indigenous people were confined to subordinate administrative roles within regency (*regentschap*), sub-district (*onder-district*), or district (*kawedanan*) offices.¹⁷

¹⁴ Fauziyatur Rohmah and Sri Mastuti P., "Kritik Kwee Kek Beng terhadap Pendidikan Anak-anak Tionghoa di Hindia Belanda," *Avatara: e-Journal Pendidikan Sejarah* 2, no. 3 (2014): 396-397, <https://ejournal.unesa.ac.id/index.php/avatara/article/view/8938>.

¹⁵ Heather Sutherland, *The Making of a Bureaucratic Elite: The Colonial Transformation of the Javanese Priyayi* (Singapore: Asian Studies Association of Australia, Heinemann Educational Books, 1979).

¹⁶ Sudarno, "Kerja Magang: dari Jurutulis Sampai Bupati di Hindia Belanda Menjelang Abad XX" (Conference paper, Seminar Nasional Sejarah VIII, di Hotel Melinium Jakarta, October 12-15, 2006), https://www.geocities.ws/konferensinasionalsejarah/sudarno_ma_drs.pdf.

¹⁷ M. C. Ricklefs, *A History of Modern Indonesia since c. 1200*, 4th ed. (Stanford: Stanford University

Despite the demanding progression, rapid advancement was possible for those with personal connections to European officials. A prominent example is Reksokoesoemo, the regent of Bojonegoro. Prior to his appointment, he worked as an apprentice teacher in a local school in Demak, later taking on various jobs. However, thanks to his influential Dutch half-brother, he advanced smoothly through the ranks until becoming regent. His career progression was facilitated by political intrigues involving the previous regent.¹⁸

Such practices were commonplace and often accompanied by abuse of power during tenure. Reksokoesoemo's successor – his own son, Sumantri (later titled R.A.A. Koesoemoadinegoro) – followed a similar pattern. During his regency, he reportedly misused his authority by engaging in corruption involving mosque treasury funds (*kas masjid*). These funds were collected from community donations, including *zakat*, *infaq*, *sadaqah*, and marriage administration fees. The mosque treasury system had been in place since the 19th century. Mosque officials managed the mosque under the supervision of the local government, specifically the regent. The Dutch colonial authorities delegated oversight of mosque treasuries to regents, creating a system vulnerable to abuse due to poor administrative practices and dishonest officials. These misappropriations ultimately led to legal proceedings involving the then-regent of Bojonegoro, R.A.A. Koesoemoadinegoro.¹⁹

Mosque Treasury Management in the Dutch East Indies, 1905–1938

Mosques held a central role in the lives of Muslims. Beyond serving as venues for religious activities, they once functioned as governmental institutions. Before the establishment of a Ministry of Religious Affairs, all Islamic religious matters were administered through mosques. Officials were appointed within mosques to handle various duties, including the management of *wakaf* (endowments), *zakat*, marriage (*nikah*), divorce (*talak*), and reconciliation (*rujuk*).²⁰

Mosque administration was overseen by the *penghulu* (chief religious official) and other mosque staff, with implementation supervised by the local colonial government. Before the arrival of Western powers, the *penghulu* held a prestigious and authoritative position as the head of religion, with extensive powers encompassing religious affairs, education, teaching, and even civil and

Press, 2008).

¹⁸ Hanggoro, "Pemerintah Kolonial Mengurus Kas."

¹⁹ Hanggoro.

²⁰ Azyumardi Azra, *Jaringan Ulama Timur Tengah dan Kepulauan Nusantara Abad XVII & XVIII* (Jakarta: Kencana, 2013).

criminal judicial matters. In their jurisdictions, *penghulu* served as religious teachers and leaders responsible for marriage, divorce, reconciliation, mosque affairs, *zakat* and *fitrah*, determining Islamic holidays, presiding over religious courts, supervising religious education, and other related matters. However, under Dutch colonial rule, their authority steadily declined, rendering them largely without influence among Muslims or in government. This erosion resulted from the colonial policy of separating religious affairs from state governance, in line with European secular traditions. Consequently, the *penghulu*'s role was reduced to registering marriages, divorces, and reconciliations, and occasionally serving as an advisor to local government representatives.²¹

Under Dutch colonial administration, the *penghulu* was classified as a mosque employee. Their duties included leading and supervising mosque staff responsible for worship, maintenance, cleanliness, lighting, water supply, and other operational tasks. The number of mosque employees varied by location and size—typically no fewer than four, but exceeding forty in large mosques. Staff used Arabic-derived titles such as *imam*, *khatib* (or *ketiba*, the preacher of the Friday or Eid sermon), and *muazzin* (the caller to prayer). In Sumatra, the equivalent term for *modin* was *bilal*, referencing Bilal ibn Rabah, the Prophet Muhammad's muezzin. Additionally, some staff were called *merbot*, possibly derived from the Arabic *marbuth* (one bound to the mosque) or from the North African term *marabout* (a holy person), which entered the Indies via Portuguese (*marabito*) and Spanish usage. In Java, *merbot* referred to employees tasked with cleaning the mosque, filling water reservoirs, lighting lamps, and similar duties—the *penghulu* assigned tasks among staff. The *penghulu* and their deputies (*naib* or *kalipah*) rarely led prayers except on special occasions, as their primary responsibilities involved oversight and handling marriage-related matters. Mosque employees received modest wages, usually drawn from the mosque treasury or a percentage of marriage fees.²²

Mosque treasuries (*kas masjid*) were funded by community contributions, including *zakat*, *infaq*, *sadaqah*, and marriage registration fees. The institutionalization of these treasuries in Indonesia began during the 19th century, under Dutch colonial rule. Treasuries in Java and Madura were notably abundant, prompting colonial authorities to restrict their accumulation and disbursement. The Dutch government intervened, viewing mosque funds not purely as charitable donations but as a form of “alternative taxation,” particularly since marriage

²¹ Aboebakar, *Sedjarah Mesjid*, 471.

²² Aboebakar.

fees formed a significant portion.²³

Existing customs regarding the collection and distribution of mosque treasury funds were not abolished by the colonial government, which deemed them beneficial and worth preserving. Instead, the authorities sought to regulate management through ordinances. In 1904, regulations were introduced stipulating that fees for marriage and divorce among Muslims would be determined by regional heads, with penalties for exceeding maximum tariffs. Regional heads, in consultation with native authorities, were to establish rules for equitable distribution of marriage fees by the *penghulu* to subordinates. Broadly, local customs were to be maintained, with an emphasis on ensuring fair and proportionate allocation based on duties performed.²⁴

The concept of mosque treasury extended beyond funds for worship and mosque maintenance to include other revenues such as *zakat* and *fitrah*, *wakaf* proceeds, gifts, donations, and *sadaqah*. In practice, however, the condition of many mosques and their treasuries was lamentable. While marriage, divorce, and reconciliation fees were partly allocated to mosque upkeep and construction, priority was given only to mosques in provincial capitals, regency seats, and sub-district centers—earning them the derisive label “government mosques.” Privately established mosques were largely neglected. Collected funds were sometimes diverted to celebrate Dutch royal events or to build *sociëteit* (social clubs) for prominent Europeans in the regions.²⁵ Such practices sparked demands from the Muslim community for mosque maintenance and repair funds to be placed solely under Muslim control. These calls went largely unheeded. Eventually, a *Beheerscommissie* (management committee) was established, comprising representatives from Islamic organizations and prominent figures under the regent’s leadership. However, this committee brought no meaningful improvement, as ultimate authority remained with the regent.²⁶

Impacts of the Misuse of Mosque Treasury Funds in Bojonegoro, 1905–1938

The position of mosques within the Dutch colonial administration was multifaceted. While mosques played a central role in Muslim life, their functions and roles were often situational. Mosque management involved a head, a *penghulu* (chief religious official), a *muazzin* (caller to prayer), and other staff, who were appointed either by the government or voluntarily. During the colonial era,

²³ Hanggoro, “Pemerintah Kolonial Mengurus Kas.”

²⁴ Dutch East Indies, *Bijblad of het Staatsblad van Nederlandsch-Indië*, No. 6057.

²⁵ Aboebakar, *Sedjarah Mesjid*, 480.

²⁶ Aboebakar.

mosques were independently and privately managed through the tradition of *wakaf* (endowments), with finances handled locally. The mosque's executive board was responsible for collecting and distributing *zakat*, revenues from *wakaf*, and fees for marriages, funerals, and other services for the Muslim community.²⁷

The Dutch colonial government's presence led to the separation of religious affairs from state matters, reflecting the influence of European secularism. This contrasted sharply with the integrated system of early Islamic civilization during the time of the Prophet Muhammad. Even though the Dutch colonial government separated religious affairs from state affairs, it still allowed native officials to worship, as long as their worship did not interfere with their duties. In 1918, one governor expressed hope that every Muslim official would be allocated time from 11:00 a.m. to 2:00 p.m. to attend Friday prayers and sermons. If this time-frame proved inconvenient, officials were given the flexibility to rearrange their schedules with colleagues, ensuring attendance without disrupting their work. This indicates that the Dutch colonial government did not fully detach the state from religious affairs; it intervened to maintain public order. Furthermore, the colonial administration provided financial aid to mosques, though the amounts were significantly lower than those allocated to Christian churches. For instance, an official 1939 report shows Protestant communities receiving subsidies of f 844,000, Catholics f 355,700, and Muslims only f 7,600 – a stark disparity.²⁸

Another form of colonial intervention in religious matters appeared in the collection of alms (*sadaqah*) and *zakat*. The Dutch sought to prevent coercion by *ulama* (religious scholars) and the use of *zakat* to subsidize the incomes of scholars. One regulation, for example, held *self-bestuurders* (local self-governors) responsible for preventing *ulama* from forcing community contributions for mosque construction. The Dutch also imposed strict oversight on mosque funds to ensure accountability and curb corruption. Despite these regulations, corruption and financial misuse in mosques persisted. These gaps, which are vulnerable to abuse, can occur in several regions, including the misappropriation of mosque treasury funds in Bojonegoro, which implicated the regent at the time.

A regent's involvement in the misuse of mosque funds occurred in Bojonegoro in 1905. According to the article "Een Regent Aangeklaagd" in the *Deli Courant* dated March 21, 1905, public complaints demanded the regent's resignation from public service. These grievances were linked to the misuse of mosque treasury funds and other objectionable actions by Regent R.A.A. Reksokoesoemo.

²⁷ Ali, *Islam dan Penjajahan Barat*, 215

²⁸ Ali, 216.

Hailing from a humble family, he achieved his position through personal effort. Shortly before becoming regent, he was appointed as *patih* (chief administrator) of Bojonegoro, received recognition from the council, and was subsequently elevated to regent. The regent likely requested a governmental response, though it remains unknown if permission was granted. Regardless, given the circumstances, a swift decision was essential.²⁹



Figure 1. Regent of Bojonegoro, Raden Adipati Ario Reksokoesoemo

Source: KITLV 159099.³⁰

In fact, R.A.A. Reksokoesoemo had been implicated in similar cases in earlier periods, particularly related to his succession as regent of Bojonegoro. In 1886, the regent of Bojonegoro was Raden Mas Tumenggung Tirtonoto, while the assistant resident position was held by B.H.H. van Ravenswaay—Reksokoesoemo's maternal half-brother. Reksokoesoemo's family background was indeed intriguing: originally named Supratiknjo, he adopted his father's name, Reksokoesoemo, as his adult name following his father's death. Before marrying his father, Raden Ayu Sulimah, his mother had been the concubine of a Dutch military apothecary named van Ravenswaay. Shortly after giving birth to a son, Sulimah was sent away as van Ravenswaay prepared to marry a European woman. She then married Reksokoesoemo, who at the time served as the *patih* of

²⁹ *Deli Courant*, March 21, 1905.

³⁰ Southeast Asian & Caribbean Images, KITLV 159099, Circa 1925, "Raden Adipati Ario Reksokoesoemo op Java," Leiden University Libraries Archives, Leiden. <http://hdl.handle.net/1887.1/item:828608>.

Grobogan and later became chief prosecutor in Magelang.³¹ Before attaining the regency, Reksokoesoemo worked as an apprentice teacher at a native school in Demak. Unable to sustain himself on his stipend, he resigned and took a position as a foreman (*mandur*) for Dezentjé, a renowned and wealthy Eurasian landowner in Surakarta. He was later dismissed for unknown reasons and became an apprentice employee under B.H.H. van Ravenswaay – his half-brother from Sulimah and van Ravenswaay – while van Ravenswaay served as a supervisor in the Semarang residency. It was from this point that his career advanced progressively.³²

The culmination of the half-brothers' collaboration extended to B.H.H. van Ravenswaay's appointment as assistant resident of Bojonegoro in 1886. This development greatly benefited R.A.A. Reksokoesoemo, enabling his promotion to *patih* of Bojonegoro – the highest rank in the *priyayi* hierarchy. At the same time, R.M.T. Tirtonoto held the regency. Tirtonoto was portrayed as an unremarkable and negligent individual. Van Ravenswaay recognized Tirtonoto's unpopularity with the *onder-controleur* (sub-controller) R.M. Prawirokusumo, who could spread damaging information about him. Van Ravenswaay capitalized on this by promising Prawirokusumo the regency. As a result of these intrigues, Tirtonoto was dismissed for failing to curb the rising crime rates in the area and for embezzling funds from the mosque treasury.³³

Tirtonoto's successor was the former *patih* of Jombang, who was compelled to retire after just eight months due to illness. In his place, Reksokoesoemo was appointed regent – a decision undoubtedly orchestrated in large part by van Ravenswaay, who was highly respected by the then-director of the *Binnenlands Bestuur* (Department of Interior Affairs), van Vleuten. Nepotism was indeed prevalent within the Dutch East Indies government's political system, as exemplified by the case above. Such practices could have detrimental effects on governance, fostering intense competition and wide-open opportunities for fraud. This extended not only to regent-level officials but also to lower echelons. A similar pattern emerged in Bojonegoro in 1938, when a case of misuse of the mosque treasury fund involved the regent and several other officials, ultimately leading to court proceedings.

The 1938 case centered on the former Regent of Bojonegoro, R.A.A. Koesoemoadinegoro – the son of R.A.A. Reksokoesoemo – who was appointed regent in 1915 and served for at least 20 years. During his tenure, numerous

³¹ Penders, *Bojonegoro 1900-1942*, 103.

³² Penders, 104.

³³ Penders.

issues in Bojonegoro attracted scrutiny from the *Binnenlands Bestuur* in Surabaya. Senior officials suspected irregularities in the regency's government financial management. These concerns were shared with the press but kept confidential until the opportune moment.³⁴

The suspicions had arisen about a year prior, with investigations to gather evidence spanning several months. This led to the regent, R.A.A. Koesoemoadinegoro, being informed—on the governor's orders and via the Surabaya resident—to take a one-month leave of absence. During this period, an in-depth inquiry was conducted, encompassing determinations of the exact fraud amounts (assumed to reach tens of thousands of guilders), wage statements tied to large-scale water management projects constructed in the area, and manipulated timber shipments.³⁵ Further suspicions arose from the regent's plans to travel to Mecca, despite lacking sufficient funds, which made the journey impossible. Attention was also drawn to his ownership of several houses in Surabaya, with ongoing probes into how these were financed. The matter created a profoundly distressing impression within the *Binnenlands Bestuur*. The regent's post-leave fate remained uncertain, though it was believed he would be quietly dismissed, as the government sought to avoid formal criminal prosecution. In this regard, similar oustings had occurred with a former regent in Madura and another in a key area outside Surabaya, in the Oosthoek, under comparable circumstances.³⁶

Throughout the leave and investigation, the regent visited his son's home—an *asisten wedana* (assistant sub-district head) in Ngajum sub-district—in Kepanjen, South Malang. He later stayed at his sister's house in Malang; she was married to Raad Soeprapto, a former inspector of Pekalen-Sampean who had worked in Jember and was being held in preventive detention in Malang prison due to fraud in Pekalen-Sampean. This underscored that, since the emancipation and introduction of regency councils in 1929, the regents of Pasuruan, Sidoarjo, Mojokerto, Sampang, Malang, and Banyuwangi had been removed in East Java Province, now joined by Bojonegoro.³⁷

In addition to the aforementioned financial misuses, another case involved the regent and a contractor, escalating to trial. Following a Tuesday session recess, the Surabaya Court of Justice resumed examining witness Haji Riduwan—a village and regency works contractor—who claimed a loss of approximately f

³⁴ *De Indisch Courant*, January 31, 1936.

³⁵ *De Indisch Courant*.

³⁶ *De Indisch Courant*.

³⁷ *De Sumatra Post*, February 13, 1936.

26,000 due to the former Bojonegoro regent's actions, but surprisingly, felt no grievance. Haji Riduwan served as a village head and small-works contractor in 1915, the year the defendant became regent. In 1929, he succeeded the late Umarraais as a village works contractor and later for regency projects. No tenders were conducted, even after the establishment of the regency council. In 1931, objections were lodged in the council against combining roles as material supplier, contractor, and village head. The witness proposed resigning as village head to the regent, but the regent deemed it unnecessary, insisting that Haji Ashoera act as a straw man. This applied only to regency works; he was permitted to continue as a village works contractor.³⁸

The witness handled mandates or giro checks at the bank, cashed documents, and delivered funds to the regent, who then disbursed his portion. Receipts (for the full amount) were sometimes prepared, but not always. According to the witness, when the regent withheld funds, he expressed his intent to use them and assured the witness that he could request repayment if needed. The witness did so when it was necessary to complete the work. The regent never voluntarily returned funds but occasionally assigned new projects, allowing advance draws.³⁹

The court also queried the witness on the deducted amount by the regent. He reported approximately f26,000. He added that he sometimes worked for the regent without pay. The central crossing construction in Balen was discussed: the witness was to receive f1,500 on September 27, 1930, but signed for f2,000 instead. In preliminary inquiries, he submitted his "administration"—crumpled sheets covered in pencil scribbles. Officials seized these valuable papers for security, and he was now asked to confirm f500 deduction. After peering at the documents for several minutes, he produced another equally tattered sheet from his pocket, affirming its presence.⁴⁰

The witness tolerated the f 500 deduction, trusting the regent would eventually repay it. He also admitted to having a mild fear of the regent. Though unlikely to recover the full f26,000, he felt unharmed. This inconsistency prompted the judge to ask why he was content with the withholding. Finally, the witness confessed to fearing the pursuit of a complete resolution. He mentioned f1,000 payment for a compass warehouse in Balen, with fees and deductions occurring without his input.⁴¹ The witness was a successful contractor and farmer. He sent

³⁸ *Bataviaasch Nieuwsblad*, October 6, 1938.

³⁹ *Bataviaasch Nieuwsblad*.

⁴⁰ *Bataviaasch Nieuwsblad*.

⁴¹ *Bataviaasch Nieuwsblad*.

two children to Mecca, while his rice field holdings grew from 20 to 30 *bahu* (a land measure) over the years. Now impoverished, he had sold fields due to a guaranteed case. He once gifted the client three thousand guilders. The f26,000 loss pertained solely to village works; regency works involved deductions, but he forgot the amounts.⁴²

Shortly before departing for Mecca, the witness received f 2,000 from Haji Ashoeri, who obtained it from the regent. The funds covered the cost of crushed stone for the Sugihwaras–Balen road. He recounted requesting money from the regent on December 18, 1932; stone breakage occurred on December 19, with minutes drafted. He then asked Ashoeri to collect the money, delivered on December 21. He retained f600 for himself and gave f1,400 to Ashoeri as business capital. When requested on December 18, the regent stated that no funds were available but would source them from village works allocations. The session adjourned and resumed the next day. On Wednesday, the council continued the case of the former Bojonegoro Regent by hearing witness Ashoeri, Haji Riduwan, who had stated the previous day that Ashoeri received f2,000 from the regent for stone breakage. This witness explained that the regent had said, "The regency has no money, but I have borrowed it."⁴³

Another related financial misuse involved a funding request for repairs to the Kepohbaru mosque. The mosque urgently required renovations, with a budget of f305. Bojonegoro Regency maintained a central mosque treasury under the regent's oversight, holding funds from all mosques within the regency. Haji Riduwan was tasked with the work, but did not proceed promptly after receiving funds, or the regent borrowed them. Thus, repairs were stalled. The treasury's direct manager was the regency *penghulu*, appointed by the regent but temporarily in Mecca. Basir assumed management in the interim. Upon the elderly *penghulu*'s return from Mecca, repairs were paid from the mosque's coffers at the regent's advice. This man, Kiai Haji Mohammed Hasim, now 83, had been appointed in his 60s. He acknowledged that mosque staff performed household tasks at home and, when asked if he found it strange, agreed but noted he was "still very ignorant and inexperienced."⁴⁴

The central mosque treasury's bookkeeping was maintained by the *penghulu*'s aide at the *Landraad* (native court). His and the Kiai's statements were read during the session to provide the council with insight into treasury accounts practices. Salaries were disbursed from the treasury, but only partially flowed

⁴² *Bataviaasch Nieuwsblad*, October 6, 1938.

⁴³ *Bataviaasch Nieuwsblad*.

⁴⁴ *Soerabaijasch Handelsblad*, October 14, 1938.

through the cash book. Monthly, he entered total salary withdrawals under "receipts" but omitted individual entries under expenses. The funds were balanced, but he substituted them with balance items. The remainder mismatched the treasury, yet he remained unconcerned, insisting his book was accurate, enjoying writing salaries or loose letters, and stating, "I was never confused."⁴⁵

The close ties between the regent and Haji Riduwan were evident. Beyond the cases mentioned, another incident involved them again. Haji Riduwan, the head of Ngumpak village and a contractor, maintained a proximity to the regent. Between 1929 and 1931, he oversaw the construction of village buildings valued at 153,931 guilders, with the regent reportedly receiving 36,335 guilders in bribes. The judge was baffled that Haji Riduwan felt no loss, possibly – as the *Binnenlands Bestuur* director suggested – because he was compensated elsewhere. Nonetheless, Haji Riduwan proved wealthy enough for a three-year stay in Mecca (1932–1935). The regent may have been accurate in his defense, accusing Haji Riduwan and other building contractors of failing to complete projects correctly and pocketing portions of funds themselves. The regent did not deny receiving gifts and bribes from the contractors but justified his actions as customary and acceptable in traditional society.⁴⁶

As a consequence of these cases, the Bojonegoro regent was ultimately dismissed from his position in 1936, thanks to the courageous intervention of Resident Hebbema. After nearly thirty years of large-scale theft and corruption, which inevitably deepened the poverty and misery of Bojonegoro's increasingly impoverished populace, Hebbema convinced the colonial government to pursue legal proceedings against the regent. This decision represented a complete rupture with the past, as no regent had been brought to trial since the VOC era. The standard practice was that a *priyayi* found guilty of malpractice would be dishonorably dismissed and typically barred from office. The regent was eventually convicted and sentenced to two years in prison.⁴⁷

To a certain extent, the Bojonegoro regent became a victim of the dualistic nature of the Dutch colonial governance system. On one hand, the colonial government insisted on the supremacy of law in public administration and finances; on the other, it relied on a fundamentally feudal and patrimonial framework to implement its orders and policies. The aim was to modernize the *Inlands Bestuur* through Western education while simultaneously preserving the prestige and authority of traditional feudal structures. However, in the Bojo-

⁴⁵ *Soerabaijasch handelsblad*, October 14, 1938.

⁴⁶ Penders, *Bojonegoro 1900-1942*, 110.

⁴⁷ Penders, 109.

negoro case, the *Binnenlands Bestuur* itself bore considerable responsibility for failing to halt the embezzlement. When punishment was finally meted out, it naturally fell upon the weaker party.⁴⁸

Conclusion

Throughout Islamic history, mosques have played a vital role in state affairs. They have served as governmental institutions and centers for political decision-making, where societal, political, economic, social, and religious matters were resolved. The Prophet Muhammad utilized mosques as hubs for educational activities, fostering the development and character-building of the Muslim community (*ummah*). He even convened meetings there to address critical issues affecting Muslim life. The mosque's essential roles and functions necessitate effective management and administration. This requires sufficient funding to ensure that mosque-organized activities run smoothly. Such funds are sourced from the mosque's treasury, comprising community contributions, including *zakat* (obligatory alms), *infaq* (voluntary donations), *sadaqah* (charity), and marriage registration fees. The institutionalization of mosque treasuries in Indonesia began during the Dutch colonial era in the 19th century. Treasuries in Java and Madura were particularly abundant, prompting the Dutch colonial government to restrict their accumulation and distribution. The authorities intervened in treasury management, viewing it as a form of "alternative taxation" rather than pure charity, especially given that marriage fees constituted a significant portion.

The abundance of mosque treasury funds led officials to engage in misuse. Oversight of management faltered when regents, tasked with supervision, instead participated in the abuses. Over the years, instances of mosque treasury fund misuse involving the Bojonegoro regent and his relatives led to his court appearance. As a result of these cases, the Bojonegoro regent was dismissed in 1936 through the bold action of Resident Hebbema. After nearly thirty years of widespread theft and corruption, which exacerbated the poverty and plunged Bojonegoro's increasingly destitute population deeper into hardship, Hebbema persuaded the colonial government to initiate legal proceedings. This marked a total break from the past, as no regent had faced trial since the VOC period. Typically, a *priyayi* proven guilty of malpractice was dishonorably dismissed and barred from office. The regent was ultimately convicted and sentenced to two years in prison. To some degree, the Bojonegoro regent was a victim of the Dutch colonial government's dualistic system. On one side, it emphasized legal supremacy in public administration and finances; on the other, it employed a feudal

⁴⁸ Penders, *Bojonegoro 1900-1942*, 111.

and patrimonial system to execute policies. The intent was to modernize the *Inlands Bestuur* via Western education while upholding traditional feudal prestige and authority. However, in the case of the Bojonegoro regent, the *Binnenlands Bestuur* shared substantial blame for failing to stop the embezzlement. When punishment was finally imposed, it inevitably targeted the weaker side.

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