

The dynamics of mosque fund management in Old Order Indonesia

Rizqi Anfanni Fahmi^{1,2} , Amelia Fauzia³ , & Abdur Razzaq¹ 

¹Program Studi Peradaban Islam (S3), Universitas Islam Negeri Raden Fatah Palembang, Kota Palembang, Indonesia

²Program Studi Ekonomi Islam (S1), Fakultas Ilmu Agama Islam, Universitas Islam Indonesia, Yogyakarta, Indonesia

³Program Studi Sejarah dan Kebudayaan Islam (S2), Universitas Islam Negeri Syarif Hidayatullah Jakarta, Kota Tangerang Selatan, Indonesia

ABSTRACT

Introduction

The management of mosque funds in Indonesia during the Old Order period (1945–1965) played a vital role in religious and social life. Mosques became central to national identity and cohesion, supported by Ad Hoc committees. This study examines the balance between state control and local autonomy in mosque fund management.

Objectives

This study investigates the dynamics of mosque fund management in the Old Order period, focusing on the roles of Ad Hoc committees and the Ministry of Religious Affairs. It aims to explore how state intervention and Islamic charitable practices like zakat and waqf influenced mosque sustainability and governance.

Method

A historical methodology is used, involving four stages: heuristics (source identification), verification (source cross-checking), interpretation (data analysis), and historiography (situating the study in literature). Primary and secondary sources, including government records and newspapers, are analyzed to understand mosque fund management during Indonesia's early independence period.

Results

Findings reveal a balance between local autonomy and centralized state control in mosque fund management. Ad Hoc committees fostered community involvement, while the Ministry of Religious Affairs centralized governance, affecting local autonomy. Islamic

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Contact: Rizqi Anfanni Fahmi ✉ rizqi.anfanni@uii.ac.id

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charitable practices, particularly zakat and waqf, were crucial for mosque sustainability but faced governance challenges.

Implications

This study highlights the need for balancing government regulation with local community participation in mosque management. It also emphasizes the significance of Islamic charitable practices, suggesting that integrating local needs with state oversight can lead to more sustainable and transparent religious institution management.

Originality/Novelty

This research contributes new insights by examining mosque fund management during Indonesia's Old Order period, focusing on the interaction between local governance and state control. It offers a unique historical perspective on the challenges and successes of mosque management, enriching the understanding of post-colonial religious governance.

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INTRODUCTION

The management of mosque funds in post-independence Indonesia provides a critical lens through which to examine how religious infrastructure was shaped in a newly independent nation. Following Indonesia's independence in 1945, the country grappled with establishing a cohesive national identity while addressing the legacies of colonialism. The development of mosques, as central places of worship and community engagement, was key to asserting Indonesia's cultural and religious identity. In this process, local communities played a vital role in mosque construction, moving away from the top-down governance typical of the colonial period and towards grassroots involvement. This study aims to explore how mosque funds were managed during the early years of Indonesia's independence, with a particular focus on the role of Ad Hoc committees in mosque construction and their influence on community participation in religious affairs.

After Indonesia's declaration of independence in 1945, the country was confronted with the challenge of reclaiming autonomy over its religious infrastructure, which had been largely controlled by colonial powers. The colonial legacy left many Indonesian communities without significant control over the management of their religious spaces, including mosques. With independence, however, local committees emerged as important actors in mosque construction and management, representing a shift towards grassroots involvement. These Ad Hoc committees, often formed for specific purposes such as mosque building, allowed local communities to actively participate in religious matters, a stark departure from the top-down governance prevalent during

the colonial era ([Kusyanto et al., 2019](#)). This move towards local control aligned with broader national aspirations to build a unified identity reflective of Indonesia's diverse cultural and religious landscape ([Adhani et al., 2024](#)).

The role of Ad Hoc committees in post-colonial Indonesia has been crucial in shaping mosque management, as they fostered a sense of local ownership and accountability in the construction and financing of mosques. By involving local communities in these processes, Ad Hoc committees not only facilitated mosque development but also promoted a broader sense of civic engagement ([Aryanti et al., 2024](#)). The process of mosque construction through these committees was not solely about creating physical structures; it also involved cultivating social cohesion and reinforcing community bonds. Local financial contributions, including zakat (almsgiving) and infaq (voluntary donations), were often central to these projects, demonstrating the deep connection between religious practice and social welfare ([Hamzah & Yudiawan, 2023](#)). This approach was rooted in Islamic principles, reflecting a model of community-driven development where local people were both the beneficiaries and active participants in the mosque-building process.

The involvement of various groups, including women and marginalized populations, in these Ad Hoc committees was particularly significant. These groups, often excluded from formal religious and social structures, found platforms for empowerment within the committees. This inclusion was especially important in the context of post-colonial Indonesia, where gender equality and youth participation were increasingly prioritized ([Aryanti et al., 2024](#); [El-Yousfi, 2019](#)). Through these committees, women and young people had the opportunity to influence the direction of mosque-related activities, fostering a more inclusive and representative religious space. The Ad Hoc committees, thus, contributed to transforming the mosque from a space of worship into a community hub that facilitated educational, social, and cultural activities.

In addition to enhancing community participation, the Ad Hoc committees also served as mechanisms for negotiating with the state. The newly independent Indonesian state was keen on asserting control over various aspects of public life, including religious institutions. However, the relationship between local communities and the state was often complex, as communities sought to maintain autonomy while navigating governmental regulations. The Ad Hoc committees acted as intermediaries, facilitating dialogue between local leaders and government officials, ensuring that the mosques' development aligned with both community needs and state policies ([Ngagi et al., 2023](#)). These committees not only managed mosque construction but also navigated the intricate relationship between local interests and state regulations, a process that allowed for greater local agency in religious matters.

The significance of these community-led mosque construction efforts in post-independence Indonesia is evident in the broader political and social dynamics of the time. The early years of Indonesian independence were marked by tensions between secular nationalism and religious identity. This struggle influenced how mosques were developed and financed. In this environment, the Ad Hoc committees played a crucial role in ensuring that mosque infrastructure represented the aspirations of local

communities rather than solely reflecting the interests of the state or external actors (Salim GP, 2017). These efforts were in line with the national goal of building a cohesive identity while also respecting Indonesia's diverse religious and cultural traditions (Joll & Aree, 2022). Through the Ad Hoc committees, local communities asserted their autonomy, creating religious spaces that were reflective of their unique identities and needs.

The development of mosques in post-independence Indonesia, therefore, was not only about constructing physical buildings but also about the creation of spaces that could serve as sites of community empowerment and social transformation. The mosque, as a result, became much more than a place for religious worship; it evolved into a center for social interaction, education, and civic engagement. These developments reflected the larger process of nation-building in Indonesia, where local communities sought to assert their identity and place within a newly independent nation (Joll & Aree, 2022). This transformation of the mosque was a direct result of the Ad Hoc committees, whose contributions went beyond the practicalities of construction and financing to include the cultivation of a sense of shared responsibility and solidarity among local populations (Kusyanto et al., 2019).

The role of mosque funds in post-independence Indonesia is not a new topic, and earlier studies have explored the management of these funds in the broader historical context. Fauzia (2013) was one of the first scholars to examine the role of Islamic philanthropy in Indonesia, focusing on the tension between state control and civil society in managing mosque funds. Her study highlights the complexities of balancing state involvement in Islamic philanthropy while maintaining the autonomy of Muslim civil society in controlling these funds. This early work laid the foundation for understanding the ongoing dynamics of mosque fund management in Indonesia, particularly as the country moved toward independence. Similarly, Garadian & Zuhdi (2020) explored the misuse of mosque funds by colonial Dutch officials between 1890 and 1942. Their research illustrates how, despite efforts to regulate access to mosque funds, misuse persisted during the colonial period. The study further examines cultural factors that influenced this misuse and highlights how the colonial officials' lifestyles impacted the management of mosque funds. While this study is limited to the pre-independence era, it provides important insights into the challenges faced in the management of mosque funds during that period.

The management of mosque funds in post-independence Indonesia, especially through the Ad Hoc committees, played a crucial role in shaping the religious and social infrastructure of the country. The transition from top-down governance to community-driven efforts facilitated greater local involvement and contributed to the development of mosques as centers for social and civic engagement. This process not only highlighted the role of mosques in promoting religious identity but also reinforced the importance of local autonomy in post-colonial nation-building. The continued examination of mosque fund management through the lens of Ad Hoc committees reveals the complex relationship between community participation, state control, and religious infrastructure in post-independence Indonesia.

The current research aims to fill a gap in the literature on mosque construction and management during the early post-independence period. By focusing on the role of Ad Hoc committees in mosque fund management, this study will contribute to the broader understanding of how local communities navigated the challenges of building religious infrastructure in a newly independent country. It will also explore the impact of these community-led efforts on the broader political and social dynamics of post-colonial Indonesia.

LITERATURE REVIEW

Mosques' Institutional Functions and Financial Demands

Mosques in Indonesia have traditionally served multifaceted roles, extending beyond religious rituals to include social, educational, and economic functions. This multifunctionality has created diverse fiscal demands on mosque administrations. Contemporary case studies of mosques in Indonesia highlight their dual role as centers for worship and socio-economic empowerment, community services, and religious education (Md Radzi et al., 2024; Musahadi, 2021; Vivita et al., 2023). Similarly, in global Islamic contexts, mosques have historically combined spiritual duties with social welfare initiatives, with waqf foundations in the Ottoman Empire and other Muslim societies often integrating social services with religious functions. This led to continuous financial responsibilities for the upkeep and provision of both religious and community-focused services (Busri et al., 2024).

The financial challenges arising from these multifunctional roles are particularly evident in the maintenance of mosque buildings. Studies of heritage mosques emphasize that lack of recurrent funding and inadequate financial planning often result in the physical deterioration of mosque structures, creating significant deferred capital needs for their upkeep (El-Daghar, 2020; Wan Hamdan et al., 2023; Wijayanti et al., 2023). In Indonesia, research on religious heritage sites confirms that financial shortages restrict the potential of these institutions to support community resilience during crises. Effective management, therefore, requires balancing operating budgets with capital expenditures, an issue prevalent during Indonesia's Old Order period, when institutional roles and resource availability fluctuated. Thus, understanding the historical fund management dynamics in Indonesia involves addressing how mosque functions shaped both their short-term and long-term financial strategies.

Sources, Instruments, and Modalities of Mosque Finance

The financial management of mosques is supported by a range of income sources, including voluntary donations (infaq/sadaqah), waqf (endowment) assets, and institutional revenues. In Indonesia, studies emphasize that infaq and donations are crucial liquidity sources, often driven by donor trust in mosque institutions and their alignment with religious values (Aulia & Pimada, 2023; Kasri & Ramli, 2019; Rakhmawati & Rizky, 2023; Syaikhul et al., 2021). Additionally, the management of waqf assets plays a key role in providing long-term financial stability for mosques. These assets, particularly land and customary waqf, require specialized legal stewardship and are critical in



ensuring financial sustainability (Hasibuan & Achiria, 2024; Yumarni et al., 2021). The role of waqf in generating long-term assets for mosque operations contrasts with the immediate liquidity derived from infaq contributions, highlighting the need for strategic management of both types of resources.

Research on donor behavior sheds light on the factors influencing mosque funding, such as religiosity, trust in administration, ease of donating, social influence, and past positive experiences. These factors have been shown to enhance donor contributions, emphasizing the managerial importance of transparency and community outreach in maintaining revenue streams (Andriansyah, 2024; Ilmi & Maesaroh, 2024; Kasri & Ramli, 2019; Maulana et al., 2025). Legal frameworks governing waqf practices also impact mosque finances, with the possibility of including non-Muslim contributors in specific regulatory contexts, expanding the asset base but also complicating management (Sulistiani, 2021). These dynamics illustrate that historical fund management, including during the Old Order period, was deeply embedded in socio-religious networks and legal frameworks that shaped asset ownership and access.

Contemporary trends have introduced formal banking and technology into mosque financial management. Empirical studies on Indonesian mosques show an increasing interest in depositing idle funds into Sharia-compliant banks and adopting digital payment systems for donations (Adriansyah & As-Salafiyah, 2025). Further economic analyses suggest that mosques are investing in capital projects, such as solar power installations, to reduce operational costs and channel savings into community programs (Suparwoko & Qamar, 2022). These modern financial strategies, although emerging after the Old Order period, trace their roots to historical practices such as waqf management and state interactions, which shaped the evolving financial modalities of mosque fund management. The historical development of asset management in mosques demonstrates a continuous evolution from traditional methods to contemporary financial tools that address both local and global financial sustainability concerns.

Governance, Accountability, and Managerial Constraints

The governance of mosque funds relies heavily on transparency, administrative capacity, and record-keeping practices. Comparative studies on mosque committees in Southeast Asia show that accountability and managerial competence significantly affect public confidence and donation levels (Abdul Rahman et al., 2021; Mahat et al., 2024; Mauludi et al., 2025; Riyaldi & Yusra, 2020). In Indonesia, research focusing on infaq and waqf reveals that chronic constraints in human resources and professional training among mosque managers hinder effective fund mobilization and resource allocation (Syaikhu et al., 2021). Improved governance practices, such as enhanced training and outreach programs for mosque administrators, are crucial to addressing these challenges and improving mosque financial sustainability (Amin & Muhammadah, 2024; Azwar & Usman, 2024; Chaniago et al., 2024; Saputra, 2025).

Proper documentation and record-keeping are vital structural components in mosque governance. Scholars assert that a mosque's approach to managing financial

records plays a critical role in fostering accountability and institutional memory, especially for long-term asset management (Müssig, 2022). The failure to establish proper record-keeping systems can lead to poor financial oversight and the misallocation of resources, issues that have historically plagued mosque governance, including during the Old Order period. Studies on mosque conservation and facility management attribute physical decay and inefficient resource management to lapses in long-term financial planning and budgeting for maintenance (Koşun & Turan, 2021; Loukma & Stefanidou, 2018).

Research on the socio-economic resilience of mosques during crises, such as the COVID-19 pandemic, shows that mosque administrations with robust governance and transparent fund management practices are better positioned to mobilize resources effectively. In Indonesia, empirical evidence demonstrates that mosques with strong managerial capacities were able to provide significant support to their communities during the pandemic (Hadi, 2025; Hamzah & Yudiawan, 2023; Rizki & Zulaikha, 2021; Siregar, 2021). These findings underscore the importance of governance reforms and the improvement of record-keeping practices for ensuring effective resource allocation in times of crisis. Thus, a historical examination of mosque fund management during the Old Order period must also consider governance structures, administrative capacity, and the role of record-keeping in shaping the financial management of mosques.

Gaps in Existing Research

Despite the extensive body of literature on mosque fund management, several gaps remain in understanding the financial dynamics of mosques, particularly within the historical context of Indonesia's Old Order period. One of the primary gaps lies in the lack of comparative studies between Indonesia and other post-colonial Muslim-majority countries regarding mosque fund management. While studies highlight the significant roles mosques play in both religious and social contexts (Md Radzi et al., 2024; Musahadi, 2021), there is a dearth of research that compares Indonesia's mosque funding mechanisms with those of other nations in similar post-colonial settings, such as Pakistan, India, and Egypt. This comparative lens could provide a deeper understanding of how state intervention, local autonomy, and religious governance interact to shape mosque finances in different contexts (Abdul Malee & Mohd Balwi, 2021; Hamdani et al., 2022).

Another gap is the insufficient exploration of the long-term impacts of local mosque committees, particularly the Ad Hoc committees in the Old Order period, on the management of mosque funds. While these committees played a significant role in fund allocation and mosque operations, their influence on modern mosque management practices has not been fully explored. Existing studies focus mainly on their role during the Old Order but overlook how their management practices evolved and influenced later periods, especially in terms of sustaining mosque financial resources (Fauzia & Matin, 2018). Investigating the legacy of these committees would

offer valuable insights into the historical continuity and changes in mosque financial governance.

Additionally, while much of the research has focused on traditional sources of mosque funding such as waqf and infaq (donations), there is limited attention given to the integration of modern financial strategies like digital payments and online fundraising platforms. With the advent of digital financial tools in mosque fundraising, especially in Indonesia, it is crucial to explore how these contemporary methods complement or replace traditional practices. There is a gap in understanding how these digital tools, which have gained prominence in recent years, impact the traditional mosque funding structures and how they are integrated into the broader financial strategies of mosques ([Analiansyah et al., 2024](#); [Pahlevi et al., 2025](#)).

Addressing these gaps would not only enhance the understanding of mosque fund management during the Old Order period in Indonesia but also contribute to a more comprehensive global understanding of religious governance in post-colonial societies. A more comparative and interdisciplinary approach, considering the intersection of local governance, digital tools, legal frameworks, and rural mosque management, would enrich the literature and provide practical insights for contemporary mosque financial management.

RESEARCH METHOD

This research employs a historical methodology, consisting of four stages: heuristics, verification, interpretation, and historiography. These stages provide a structured approach for examining the management of mosque funds during Indonesia's Old Order period, allowing for a comprehensive analysis based on archival sources and relevant secondary literature.

Heuristics: Data Collection and Source Identification

Heuristics, the first stage of historical research, involves identifying and gathering primary sources that are essential for understanding the topic. In this study, the primary sources are collected from a variety of archives and databases, including the National Archives of the Republic of Indonesia (ANRI), the Delpher.nl database, the National Library of the Republic of Indonesia, and relevant scholarly publications. These sources offer rich historical documentation related to mosque governance, financial management, and the formation of Ad Hoc committees that played a crucial role in mosque development during the Old Order period.

The primary sources include government records from ANRI, such as ministerial decrees, official reports, and documents from the Ministry of Religious Affairs (Kementerian Agama), which provide details on mosque fund management and the state's involvement in religious infrastructure. These records are pivotal in understanding the centralization of religious governance and the role of the Ministry in regulating mosque funds. It is important to note that these primary sources come from government archives, which could carry inherent biases due to the political ideologies of the time, influencing the portrayal of state-religion interactions. Furthermore,

historical newspapers such as *De Locomotief* and *De Vrije Pers*, available through the Delpher.nl database, contain valuable reports on mosque construction, financial contributions, and the formation of Ad Hoc committees. These sources must be approached with caution due to the political context under which they were produced, which may have shaped the way events were reported, potentially introducing biases aligned with the editorial stance of the time.

Additionally, secondary sources, including books and scholarly articles on post-colonial Indonesian governance and Islamic institutions, provide a broader context for interpreting the primary data. Religious institutions have historically navigated their alignment with political authorities, reflecting a form of internal socialization and external political positioning that shapes governance (Murod et al., 2022). While secondary sources provide a useful framework for understanding these issues, they also carry biases depending on the researcher's perspective and objectives, which could affect the interpretation of mosque fund management practices in the Old Order period.

Verification: Assessing Source Credibility and Authenticity

Once the sources have been identified in the heuristics stage, the next step is verification, which ensures the credibility and authenticity of the data. This stage involves cross-checking primary sources with other available materials to confirm their reliability. In this study, documents from the National Archives and newspapers are verified against contemporary accounts and other secondary literature to identify any discrepancies or inconsistencies. By examining multiple sources, this process helps ensure that the collected data accurately reflects the historical reality of mosque fund management during the Old Order period.

Verification also requires an examination of the context in which the sources were produced. Understanding the political environment in which government records and newspapers were created is crucial, as these sources were often shaped by the prevailing political climate. For instance, the government documents sourced from ANRI could reflect the state's ideological stance on religious governance, which may have influenced how information was recorded and presented. Additionally, the newspapers from the Old Order period were subject to editorial decisions influenced by the political climate of the time, thereby introducing potential biases in the historical narrative. Therefore, while these sources are invaluable for understanding mosque fund management, their potential biases must be carefully considered to ensure that the study's conclusions are based on an accurate understanding of historical events.

Interpretation: Analyzing Data and Drawing Meaning

The interpretation stage involves analyzing the verified data to derive meaningful insights. This stage focuses on understanding how the financial practices surrounding mosque funds were structured during the Old Order period, particularly the role of Ad Hoc committees and government institutions in managing these funds. It examines

how these governance structures interacted with the broader socio-political and religious landscape of post-independence Indonesia.

Interpretation also involves understanding the shifts in mosque fund management practices as the government took a more central role through the establishment of the Ministry of Religious Affairs. The analysis looks at how Ad Hoc committees, led by local leaders and government officials, mobilized resources and ensured the construction and maintenance of mosques across the country (Fauzia & Abdul Matin, 2018). This analysis must also take into account the potential biases in the documentation of the era, considering the ideological pressures that may have influenced the portrayal of the government's role in mosque fund management. This stage of the methodology also involves comparing the local community-driven initiatives with the centralized government-controlled systems that followed, offering a nuanced view of the tensions between local autonomy and state intervention.

Historiography: Situating the Study in Existing Literature

Historiography, the final stage, involves situating the research within the existing body of scholarship on mosque fund management, religious governance, and post-colonial Indonesian politics. This study builds on existing research that has examined the role of religious institutions in Indonesia's early independence, including Nasar (2007), which address the broader implications of state-religion relations. However, this study focuses specifically on the financial management aspects of mosque operations, an area that has been less thoroughly explored in the literature.

Through historiography, this research highlights the gaps in the existing literature, particularly the need for more detailed studies on the role of Ad Hoc committees in mosque fund management and the long-term effects of government interventions in religious governance. The existing literature on waqf and mosque fund management tends to focus on contemporary issues or broader political and religious dynamics, but there is insufficient focus on the specific financial mechanisms employed by mosques during Indonesia's Old Order period. By providing a more focused analysis of mosque finances, this study contributes to the historiography of post-colonial religious governance and offers new insights into the role of local communities and the state in shaping mosque development in Indonesia. Moreover, the need for more nuanced studies on the legal aspects of mosque fund management, particularly regarding the management of waqf and the inclusion of non-Muslim contributors, remains underexplored.

RESULTS

Mosque Funds Authority

The management of mosque funds during the Old Order period was shaped by a combination of government oversight and local community participation. The control over mosque funds became a key component in the construction and maintenance of religious infrastructure, playing an essential role in building national unity and religious cohesion. This section outlines the role of mosque funds authority, focusing on the

emergence of Ad Hoc committees, the formation of the Ministry of Religious Affairs (MORA), and the Mosque Affairs Division in MORA, which were central to mosque fund management during this era.

The Emergence of Ad Hoc Committees

The emergence of Ad Hoc committees for mosque establishment during Indonesia's Old Order period played a pivotal role in mosque fund management, reflecting a broader trend of increasing community involvement in religious affairs. These committees, often led by local figures and government officials, were responsible for organizing fundraising efforts and overseeing the proper allocation of mosque funds. Such governance systems were essential for ensuring that mosque renovations and new constructions aligned with the needs of local communities. Notably, in Semarang, Colonel Hadji Moch. Bachrun chaired a committee that coordinated the construction of a large mosque, as detailed in *De Locomotief* on November 23, 1955. A similar committee in Tanjung Perak, led by H. Sabian Gozait, oversaw a new mosque project, as reported by *De Vrije Pers* on July 21, 1954.

This model of mosque fund management was replicated in other regions such as Tasikmalaya and Bandung, where local committees played central roles in managing mosque funds. For instance, in Tasikmalaya, a committee headed by Mr. Sumawinata was instrumental in the development of the city's primary mosque, noted in *Algemeen Indisch Dagblad* on March 9, 1956. Similarly, a committee in Bandung was responsible for constructing a mosque in Pasirdjambu, as reported by *Algemeen Indisch Dagblad* on September 7, 1956. These committees provided an organized framework that ensured funds were efficiently raised and allocated to meet the spiritual needs of the Muslim community. Furthermore, in Salatiga and Soeroeh, committees were formed for mosque renovations, involving local officials and community leaders in raising funds through subscriptions and donation boxes in mosques and Islamic institutions, as reported in *De Locomotief* in June and July 1949.

Religious leaders and central government authorities were also crucial in managing mosque funds. The construction of Istiqlal Mosque in Jakarta, one of the largest projects of its time, was supervised by Anwar Tjokroaminoto with direct oversight from President Sukarno, as reported in *Java-Bode* on December 3, 1953. Prominent figures like Sjafruddin Prawiranegara and Assaat also contributed to the fundraising and oversight efforts for this significant mosque. A similar collaborative effort occurred in Bandung, where Mayor Ir. H. Moch. Enoch led the construction of the Quathul Islam Mosque, with support from both local officials and Islamic organizations. Government subsidies were frequently provided to support mosque renovations, such as in Soeroeh and Semarang, where the government played an active role in mosque repairs and constructions, ensuring that financial barriers did not hinder progress.

Ad Hoc committees during the Old Order period were integral to mosque fund management, showcasing a cooperative effort among local communities, religious leaders, and government officials. These committees ensured that mosque development was not only a religious but also a community-driven initiative, enhancing

local participation and engagement in the broader religious and social framework of the time. This community-centered approach laid the foundation for mosque development and fund management throughout Indonesia's early independence period.

The Birth of the Ministry of Religious Affairs in the Post-Independence Era

The establishment of the Ministry of Religious Affairs (Kementerian Agama) in Indonesia on January 3, 1946, was a pivotal moment in the country's post-independence political landscape. Created to oversee religious affairs, the Ministry addressed the constitutional mandate that the state be based on belief in the one and only God, as outlined in the 1945 Constitution. Its formation consolidated various previously fragmented religious responsibilities, playing a critical role in defining the relationship between religion and the newly formed state. This shift marked a significant departure from the colonial era, where religious matters were managed by different ministries, leading to a fragmented system of religious governance (Minister of Religious Affairs Decree No. 6 of 1956).

Before the Ministry's establishment, religious governance was decentralized, with different government bodies handling Islamic courts, marriage registries, mosques, and pilgrimage affairs. The lack of a unified body hindered the efficient coordination of religious activities. One of the Ministry's first tasks was to centralize these responsibilities, which included taking over the management of the Islamic High Court, marriage registers, and mosque affairs. This consolidation was vital for creating a more organized and effective system of religious governance (Minister of Religious Affairs Decree No. 6 of 1956). The Ministry also assumed responsibility for the appointment of religious leaders, such as penghulu, and managing hajj pilgrimage matters, thus ensuring that religious practices were systematically coordinated under a single institution (Fauzia & Matin, 2018).

However, the Ministry's creation faced initial resistance. Some political leaders feared it might favor one religion over others, potentially dividing the nation along religious lines. As Fauzia & Matin (2018) explain, the first Indonesian cabinet, formed after independence, did not include the Ministry due to concerns about national fragmentation. Yet, as political circumstances evolved and Indonesia navigated the challenges of building a stable republic, the need for a Ministry dedicated to religious affairs became clear. The Ministry was officially established to ensure religious matters aligned with the newly adopted constitutional principles, emphasizing religious freedom and unity as stated on Presidential Decree No. 1/SD, 1946.

In the early years, the Ministry addressed urgent tasks, such as centralizing the administration of Islamic courts and overseeing religious education. It played a significant role in managing mosque affairs, streamlining religious governance that had previously been fragmented, and helping to consolidate religious authority (Nasar, 2007). This centralization of authority was essential for ensuring that religious matters were handled in an organized manner, which aligned with the broader goals of national unity and democratic values.

Mosque Affairs Division in MORA

The Mosque Affairs Division (Bagian Kemasjidan) within the Ministry of Religious Affairs was responsible for overseeing the administration of mosques and the management of mosque funds across Indonesia. This division worked closely with regional offices, including Kantor Urusan Agama Daerah Tingkat I and Daerah Tingkat II, to provide guidance and support to local mosques. The division's role was to ensure that mosque funds were used effectively and in compliance with the regulations set by the Ministry.

The Mosque Affairs Division played a critical role in coordinating government funding for mosque construction and renovation projects. Government subsidies were provided to mosques in need of financial support, particularly those located in areas with growing Muslim populations. The government's financial assistance was essential for ensuring that mosque development projects could proceed without financial barriers, especially in the wake of Indonesia's economic challenges after independence. For example, in Soeroeh, the government allocated funds for the renovation of a mosque damaged during the independence war, providing a model for how government support could complement local efforts to maintain religious infrastructure as reported by *De Locomotief*, July 7, 1949.

The Mosque Affairs Division also ensured that mosque funds were used transparently. As noted by Fauzia & Matin (2018), the division established a system for monitoring mosque finances, which helped to reduce the risk of financial mismanagement. Despite the benefits of this oversight, the Ministry's centralization of mosque fund management was not without its challenges. Local religious leaders sometimes resisted state intervention, viewing it as an infringement on their autonomy in managing mosque affairs. The Mosque Affairs Division's role in regulating mosque funds thus became a point of contention, highlighting the ongoing tension between central authority and local governance in religious matters.

The Role of Pengurus Kas Mesdjid

The formation of the Pengurus Kas Mesdjid (Mosque Fund Management Board) by Indonesia's Ministry of Religious Affairs (Kementerian Agama) in 1947 was a crucial step in formalizing the management of mosque funds. This initiative aimed to regulate financial resources for mosque maintenance and development, reflecting the government's recognition of mosques not only as religious centers but also as community hubs. As Indonesia's population was predominantly Muslim, with approximately 100 million people by 1965, the need for an organized framework to oversee mosque finances became vital, especially as the nation transitioned from colonial rule to independence (Aboebakar, 1955).

The Pengurus Kas Mesdjid was established as part of the larger Djawatan Urusan Agama (Religious Affairs Directorate), tasked with creating and implementing policies for mosque fund management across Java and Madura. Ministerial Regulation No. 3/1947 formalized this initiative, aiming to ensure that funds were allocated transparently for the upkeep and development of mosques and related religious and social activities (Aboebakar, 1955). The Board was composed of government officials,

penghulu (Islamic leaders), naib (assistants to penghulu), and representatives from various Islamic organizations. This inclusive structure fostered trust between the government and local religious leaders, ensuring the fair distribution of mosque funds according to community needs.

One of the Board's key responsibilities was to prepare annual financial plans for mosques. These plans outlined projected income and expenditures, including funds for mosque maintenance, the construction of new mosques, religious education, and charitable initiatives. All financial transactions were required to be documented and reported regularly to the Djawatan Agama Daerah (Regional Religious Affairs Offices) and the Ministry of Religious Affairs. This emphasis on documentation helped promote transparency and accountability in mosque fund management. The regular financial statements submitted to the Ministry were reviewed to ensure that funds were used in compliance with Islamic principles and government regulations.

Additionally, the Pengurus Kas Mesdjid Harian (Daily Mosque Fund Management Board) was created to manage day-to-day mosque finances. This board handled smaller transactions from religious activities such as marriages, divorces, and voluntary donations. While the Pengurus Kas Mesdjid Harian could manage these smaller funds without seeking higher authority approval, larger expenses, particularly for significant mosque repairs or new constructions, required approval from the Djawatan Agama Daerah. This dual-level structure allowed for efficient management of funds while maintaining oversight for larger financial decisions ([Aboebakar, 1955](#)).

The Pengurus Kas Mesdjid also played a vital role in managing waqf (endowment) assets, a key source of income for mosques. Waqf involves dedicating property or assets for religious or charitable purposes, and these assets were crucial for the long-term sustainability of religious institutions. The management of waqf properties required careful documentation and oversight to ensure they were used effectively for mosque and community purposes. The Board, in collaboration with local Djawatan Agama Daerah, ensured that waqf properties were managed in accordance with Islamic law and national regulations, preventing misuse and ensuring a steady source of funding for mosques ([Fauzia & Matin, 2018](#)).

The role of the Pengurus Kas Mesdjid extended beyond financial management to include the maintenance and operation of mosque buildings. The Board ensured that mosque facilities were kept in good condition, adequately maintained, and properly equipped for religious and social activities. This responsibility also included managing educational programs, such as religious classes and community events, which helped strengthen the social role of mosques in their communities ([Aboebakar, 1955](#)). In this regard, the Board contributed significantly to the overall development of Indonesia's religious infrastructure, ensuring that mosques served as centers of both worship and social engagement.

The management of mosque funds underwent significant reforms in 1952 with the introduction of Peraturan Menteri Agama No. 3/1952. This regulation decentralized the authority of mosque fund management, granting local Pengurus Kas Mesdjid more autonomy in managing day-to-day finances, such as maintenance and repairs. While

large-scale projects still required central approval, this reform empowered local religious leaders and communities to take greater responsibility for mosque management while maintaining oversight through the newly established Badan Pengawas Kas Mesdjid (Mosque Fund Supervisory Board) (Aboebakar, 1955). This shift aimed to improve the efficiency and responsiveness of mosque fund management, making it more aligned with the needs of local communities.

The Badan Pengawas Kas Mesdjid, composed of experts in administration, finance, and construction, was responsible for overseeing the activities of the Pengurus Kas Mesdjid and ensuring that funds were used appropriately. The Board had the authority to audit financial records, monitor mosque building conditions, and investigate any financial irregularities. This system of oversight played a crucial role in promoting transparency and accountability, reducing the risk of financial mismanagement and corruption within the mosque fund management system (Aboebakar, 1955).

The 1952 reforms also expanded the sources of income for mosque funds. The earlier regulations had focused primarily on funds raised from marriage and divorce fees, which provided a limited financial base. The new regulations allowed for donations, waqf, and charitable contributions to become recognized sources of funding, and even income from business activities was included. This expansion diversified the revenue streams of mosques, ensuring greater financial sustainability and reducing dependence on a single source of income (Aboebakar, 1955).

Moreover, the new regulations emphasized more rigorous accounting practices, requiring the Pengurus Kas Mesdjid to submit detailed financial reports, including monthly, quarterly, and annual statements, outlining income and expenditures. These reports were reviewed by the Badan Pengawas, ensuring compliance with established guidelines and improving the transparency of mosque fund management (Aboebakar, 1955). This focus on financial accountability was essential in building public trust and ensuring that mosque funds were used for their intended purposes, supporting religious and community activities.

The Management of Mosque Funds

Sources of Mosque Funds

During Indonesia's Old Order period (1945–1965), the funding of mosques was derived from several key sources, essential for their establishment, development, and long-term maintenance. The financing mechanisms reflected both the communal nature of Indonesian society and the increasing involvement of the government in religious infrastructure. Four primary sources of mosque funding included community donations, government contributions, fundraising through religious activities, and endowments (waqf). Each source played a vital role in sustaining mosque operations.

Community donations were one of the most important funding sources for mosques during the Old Order period. These donations were collected through various methods, such as direct contributions, fundraisers, and charity events. For example, Masjid Desa Lumansari in Central Java received a donation of Rp 25,000 in 1965 from the Minister of Transportation, Roeslan Abdulgani (Request for Charity Assistance Letter

from the Lumansari Village Mosque, 1965). Similarly, mosques in Surabaya, such as Masjid Muhammadiyah Blauran Kidul, received donations from local communities and government sources (Acknowledgement Letter from the Muhammadiyah Mosque Construction Committee, 1964). Notably, the Istiqlal Mosque in Jakarta raised Rp 10 billion from public donations, even though the total cost was Rp 68 billion as reported by *De nieuwsgier*, April 5, 1956. Community involvement not only covered construction costs but also ensured the mosque's long-term sustainability, fostering a sense of collective ownership among the people.

The Indonesian government played a significant role in mosque funding, providing both direct financial support and policy facilitation. In 1964, the government introduced compulsory monthly contributions from civil servants to fund the Istiqlal Mosque, ensuring a steady income for its maintenance. This policy encouraged greater public participation in religious activities, aligning the mosque with national identity (Java-Bode, December 3, 1953). Additionally, *De nieuwsgier* (April 5, 1956) conveyed that President Sukarno was personally involved in fundraising efforts for mosques, such as a campaign in Cirebon to raise Rp 160,000 for a mosque, although the total cost was Rp 2 million. The government also supported mosque renovations, including a Rp 44,000 subsidy for the renovation of a mosque in Soeroeh, as informed by *De locomotief*, September 13, 1950. Such contributions highlighted the government's role in integrating religious institutions into the nation's broader development.

Fundraising through religious activities, particularly marriage, divorce, and reconciliation ceremonies (NTR), was another vital source of mosque funding. In Java and Madura, fees from these ceremonies were directed to the mosque's treasury, unlike other regions where the funds went to judges. The fees for marriage (Rp 5), divorce (Rp 5), and reconciliation (Rp 2.50) added up over time, providing consistent income for smaller mosques (Aboebakar, 1955). This practice ensured that mosques could continue their religious services while supporting social functions within the community. By linking religious rituals to financial sustainability, mosques were able to maintain operations without relying solely on external donations.

Endowments (waqf) were another significant source of mosque funding. Waqf included donations of land, property, or money, which generated long-term income to support mosque operations. In 1953, the value of waqf contributions in Java and Madura totaled Rp 14,893.80, largely from land and property (Aboebakar, 1955). This steady stream of income allowed mosques to focus on long-term development, including infrastructure, educational programs, and social services. The reliance on waqf ensured that mosques were not solely dependent on periodic donations, providing them with financial stability over time.

International aid played a crucial role in supporting large mosque projects, such as the Istiqlal Mosque, which required resources beyond local contributions. For example, in 1952, the Pakistani government donated 24 carpets to the Syuhada Mosque in Yogyakarta, as informed by *De locomotief* on September 22, 1952. Such contributions highlighted the global solidarity of the Islamic community, enabling the construction of important religious structures in Indonesia. The involvement of foreign donors allowed

these monumental projects to proceed without significant delays, further emphasizing the interconnectedness of Islamic nations.

The practice of gotong-royong (communal labor) played an essential role in mosque construction during the Old Order period. Community members contributed their time and physical labor to build and maintain mosques, strengthening social bonds within communities. For instance, in *Mimbar Agama Magazine* (Oct–Nov 1953, p. 32), Islamic workers from the Syarikat Buruh Islam Indonesia (SVPM) collaborated with the Ministry of Religious Affairs to construct a mosque in 1951. Additionally, in Mojokerto, a mosque was built through communal cooperation as reported by *Pandji Masjarakat*, Oktober 5, 1959, p. 25). These efforts ensured that mosques could be constructed and maintained, particularly in rural areas, without relying solely on financial resources.

The funding of mosques during the Old Order period was shaped by a combination of community donations, government support, religious activity-based fundraising, and long-term endowments (waqf). These sources of funding ensured the construction, development, and maintenance of mosques across Indonesia, reflecting the collaborative efforts of the government, communities, and international partners. By leveraging diverse financial mechanisms, mosques were able to sustain their operations, serving as key centers of religious and social life in post-independence Indonesia.

Use of Mosque Funds

During Indonesia's transition to independence, mosque funds were essential for maintaining physical infrastructure, building new mosques, and supporting religious and social activities. These funds, derived from public donations, religious fees, and government contributions, ensured the operational sustainability of mosques as centers of worship and education. The management of these funds was a collective effort involving the government, religious leaders, and community organizations to ensure that the funds were used appropriately for their intended purposes.

The allocation of mosque funds during the Old Order period was directly linked to the needs of individual mosques, such as construction or maintenance. For instance, Masjid Muhammadiyah Blauran Kidul used its funds for construction, reflecting a focus on physical development (Acknowledgement Letter from the Muhammadiyah Mosque Construction Committee, 1964). Similarly, funds for the Istiqlal Mosque in Jakarta were directed toward its construction and maintenance, a mosque designed to accommodate thousands of worshippers. The significant donations from the government and community toward Istiqlal demonstrate the importance of using funds for both the development of worship spaces and educational purposes. These examples emphasize transparency in fund allocation, ensuring that donations were used effectively for the mosque's maintenance and growth.

In addition to new constructions, mosque funds were also allocated to renovation projects. For example, funds raised for the new mosque in Candi amounted to Rp 104,000, with total costs estimated at Rp 500,000 as reported by *De locomotief*, November 28, 1955). Similarly, *De Vrije Pers* (July 9, 1954) notified in Jatinegara, Rp 1

million was allocated for renovating an old mosque, including adding an additional floor to accommodate a larger congregation. These efforts reflect the priority given to expanding mosque capacity to meet the needs of a growing Muslim population. Renovations and expansions were essential to maintain the mosque's ability to serve a larger congregation, demonstrating the flexibility in fund use to adapt to changing demands.

As the Muslim population grew, the demand for larger mosques became evident. In Matraman, for example, an allocation of Rp 500,000 was made to expand a mosque that had outgrown its capacity (De nieuwsgier, May 13, 1953). Similarly, in Brebes, funds of Rp 125,000 were used to relocate a mosque that was deemed unsuitable for its location (De locomotief, July 11, 1952). These projects highlight the need for continual adaptation in mosque infrastructure to accommodate the increasing number of worshippers. Additionally, funds were also used for improvements in mosque facilities, such as the renovation of the Syuhada Mosque in Yogyakarta, which included modern additions like carpets from Pakistan (De locomotief, September 22, 1952).

The use of mosque funds extended beyond physical infrastructure to support social and educational activities. Zakat and fitrah (almsgiving) funds were used to assist Muslims in need, providing financial support for health services, education, and even infrastructure projects like bridges (Federspiel, 2007). These funds highlighted the social responsibility of mosques, positioning them as essential centers for community development. Furthermore, funds were allocated to enhance educational programs, ensuring that mosques continued to play a central role in religious education by improving teaching facilities (Zara, 2018). This emphasis on education reinforced the mosque's role in spiritual and intellectual development within the community.

Tanah Bengkok, land allocated for public use, was an important source of income for mosques, especially in rural areas (Reply Letter from the Semarang Resident to FARMERS No. 423/C.17/58). The revenue generated from this land supported mosque maintenance and activities. In conjunction with Tanah Bengkok, Kas Masjid (mosque treasuries) were funded by community donations, regular contributions, and fundraising events. These funds ensured the day-to-day operations of mosques, contributing to their long-term sustainability. The combination of Tanah Bengkok and Kas Masjid allowed mosques to remain self-sufficient, fostering a sense of collective responsibility among local populations for maintaining their religious institutions.

Misuse Issues of Mosque Funds

Despite efforts to regulate and manage mosque funds, several significant issues regarding the misuse of funds arose during the Old Order period. These issues not only led to financial losses but also undermined trust in the management of mosque resources. The mismanagement of funds, including theft, misallocation, and unauthorized collection, highlighted weaknesses in both the oversight mechanisms and the financial management practices of mosque committees. These challenges were exacerbated by the political instability of the post-independence period, which made it difficult for religious institutions to operate efficiently and transparently.

One of the most frequent and concerning issues in the management of mosque funds during the Old Order period was the theft of money from mosque treasuries. This problem became particularly pronounced in the immediate post-independence years, when institutions were still being established, and administrative systems lacked robust security measures. For example, in 1949, a significant amount of mosque funds were stolen in East Java, as reported by *De Locomotief* on May 3, 1949. These funds, which were intended to support mosque construction and religious activities, were lost, resulting in substantial financial setbacks for local communities. Similarly, similar theft incidents were reported in other areas, including Malang, where mosque funds collected for religious purposes were stolen (De Vrije Pers, April 27, 1949).

The theft of mosque funds not only led to immediate financial losses but also contributed to a loss of confidence in the ability of mosque committees to manage financial resources properly. These incidents underscored the vulnerability of mosque treasuries, particularly in areas where financial oversight was insufficient. As a result, it became evident that mosque funds needed better safeguarding mechanisms to prevent such thefts from occurring in the future. These incidents led to calls for greater oversight and stronger security measures to protect mosque finances.

Misallocation of Funds for Non-Religious Purposes

Another issue that emerged was the misallocation of mosque funds for non-religious purposes. During the colonial period and in the early years of independence, some mosque funds were diverted to uses unrelated to the mosque's primary function of serving as a place of worship and religious education. For instance, funds intended for mosque construction or maintenance were sometimes used to provide loans to mosque staff facing personal financial difficulties or to finance non-religious projects, such as road repairs or the construction of buildings that were not connected to mosque activities (Aboebakar, 1955).

The misallocation of funds to non-religious purposes led to public dissatisfaction, as donors and community members became concerned that their contributions were not being used for the intended purpose. This problem was particularly evident in areas where mosque committees operated without clear regulations or oversight. As a result, the misuse of mosque funds prompted calls for greater financial transparency and accountability. The government responded by introducing reforms aimed at improving financial oversight, including stricter guidelines on how mosque funds could be spent. These issues also led to the establishment of the Badan Pengawas Kas Mesdjid (Mosque Fund Supervisory Board) in 1952, which was tasked with overseeing mosque finances and ensuring that funds were used properly (Aboebakar, 1955). The Board played a critical role in addressing concerns about financial mismanagement by conducting audits, monitoring the condition of mosque buildings, and ensuring that mosque funds were used in accordance with the regulations set by the Ministry of Religious Affairs.

Unauthorized Collection of Funds

In addition to theft and misallocation, another significant issue in the management of mosque funds was the unauthorized collection of funds. In some cases, individuals or groups used coercive methods to collect money from congregants, exploiting the mosque's status as a sacred space. For example, in 1956, armed individuals in Sukabumi forced worshippers to contribute money under the threat of violence (Java-Bode, February 10, 1956). Similarly, in Brebes, mosque funds were diverted from their intended purpose when a mosque was relocated, despite the available funds being earmarked for repairs and renovations (De Locomotief, July 11, 1952).

Such incidents not only represented financial misconduct but also highlighted the vulnerability of mosques to exploitation and coercion. These unauthorized fundraising efforts further eroded public confidence in mosque leadership, as congregants became concerned about the integrity of those collecting funds. The misuse of mosque funds through unauthorized collections demonstrated the need for clear regulations and oversight mechanisms to ensure that funds were solicited and used appropriately. This led to calls for greater accountability in fundraising practices, and eventually, reforms were introduced to regulate the collection of funds and ensure that donations were only solicited for legitimate religious and community purposes.

DISCUSSION

The management of mosque funds during Indonesia's Old Order period (1945–1965) reveals a complex interplay of local community involvement, government support, and evolving religious authority. Various institutional structures, including Ad Hoc committees, the Ministry of Religious Affairs (MORA), and the Mosque Affairs Division, played significant roles in shaping how mosque funds were managed and allocated. These governance structures were instrumental in balancing local autonomy with centralized oversight, providing a framework that would influence mosque management well beyond this period.

The Centralization of Mosque Fund Management through MORA

The establishment of the Ministry of Religious Affairs (MORA) in 1946 marked a pivotal shift toward centralized oversight in mosque fund management. MORA consolidated various religious functions, including the management of mosque funds, and was tasked with overseeing mosque construction, renovations, and the general administration of religious affairs across Indonesia. While this centralization aimed to streamline religious governance, it also led to resistance from local religious leaders who feared the loss of their autonomy. This tension between local control and centralized authority illustrates a broader challenge in mosque governance, where religious leaders must balance the needs and expectations of their communities with the directives from higher authorities.

The centralization of mosque fund management through the Ministry of Religious Affairs (MORA) in 1946 reflected broader post-colonial governance trends, where state intervention in religious practices was designed to ensure national cohesion. This

mirrored findings from similar post-colonial governance contexts, such as El-Yousfi (2019) who noted that state-driven initiatives in mosque management help secure consistent funding while also creating challenges in maintaining religious institutions' autonomy. In Indonesia, however, this centralization was met with resistance from local religious leaders, who feared the erosion of their autonomy, echoing themes from Garadian & Zuhdi (2020) on the challenges of government intervention in religious affairs during periods of national transition. These tensions between local control and centralized state authority in mosque fund management continue to influence mosque governance in modern-day Indonesia, where there is an ongoing debate about balancing state control and community participation in religious management.

The Mosque Affairs Division and Financial Oversight

The creation of the Mosque Affairs Division within MORA in 1952 and the establishment of the *Pengurus Kas Mesdjid* (Mosque Fund Management Board) were significant steps toward institutionalizing financial oversight within mosque management. The division was responsible for monitoring mosque funds and ensuring they were allocated for their intended religious and social purposes. This institutionalized approach to mosque fund management reflects the growing importance of financial accountability, transparency, and strategic planning in the operations of religious institutions. The effective management of mosque funds relies on the establishment of clear financial systems and accountability mechanisms that enhance community trust and ensure the sustainability of mosque operations (Abdul Malee & Mohd Balwi, 2021; Hadi, 2025; Pahlevi et al., 2025).

Furthermore, studies such as Kepenek et al. (2022) emphasize the crucial role of formalized financial oversight in ensuring that funds are allocated efficiently, addressing both operational needs and community development goals. By creating a formal division dedicated to monitoring mosque finances, MORA ensured that mosque funds were used to meet the spiritual and socio-economic needs of the community (Nasir & Rijal, 2021). This structure not only fostered greater transparency but also provided a model for future governance frameworks within religious institutions.

Community donations were particularly vital during this period, as they formed the backbone of mosque funding. For example, the Istiqlal Mosque in Jakarta raised a substantial sum of Rp 10 billion through public donations, despite the overall cost being significantly higher. This demonstrates the importance of local community involvement in mosque funding and the role of collective ownership in ensuring the long-term sustainability of mosque projects. The relationship between mosques and their communities is crucial for fostering financial sustainability, with community-driven efforts playing a central role in mosque operations (Huda et al., 2024; Iqbal et al., 2025; Mohd Ali et al., 2023; Mohd Rodzi et al., 2022; Tandos, 2025).

Government contributions also played a significant role in supporting mosque activities during the Old Order period. The introduction of compulsory monthly contributions from civil servants for the Istiqlal Mosque in 1964 ensured a steady flow of funds for the maintenance of major mosque projects. This policy reflected the

government's commitment to integrating religious institutions into national development efforts, emphasizing the role of mosques in fostering social cohesion and religious education. The alignment of mosque funding with state policies is an important aspect of ensuring that mosques are financially sustainable while meeting the needs of the broader society ([Istan, 2022](#); [Wan Zakaria et al., 2020](#); [Zikran et al., 2023](#)).

Waqf, or endowment, was another significant source of funding during this period. The donation of land, property, or money to mosques through waqf provided long-term financial stability. Waqf properties generated consistent income, which was essential for financing mosque operations and development. As highlighted by previous studies the proper management of waqf properties ensured that mosques were not solely reliant on cyclical donations but could instead focus on long-term development and sustainability ([Jamagis et al., 2024](#); [Nasuka, 2023](#); [Nuradi et al., 2025](#)). This strategic use of waqf aligns with modern financial management practices, where the long-term utilization of endowment funds is crucial for ensuring financial independence.

Misuse of Mosque Funds: Challenges and Solutions

Despite efforts to regulate and manage mosque funds, the Old Order period was marked by significant financial mismanagement, including theft, misallocation, and unauthorized fund collection. These issues led to financial losses and damaged the public trust in mosque leadership. The need for transparency and accountability in mosque fund management is paramount to preventing these ([Abdul Rahman et al., 2021](#); [Md Zain et al., 2020](#); [Tufani, 2024](#)). To address these challenges, effective governance, clear financial regulations, and active community involvement are crucial for restoring trust and ensuring the sustainable management of mosque funds. Only through these measures can the financial health of mosques be safeguarded, fostering a transparent and accountable environment for future generations.

The theft of mosque funds, as seen in East Java and Malang in 1949, was a significant challenge during the Old Order period. These incidents of theft resulted in substantial financial setbacks and undermined the trust of the community in mosque leadership. To address these challenges, Muchlis et al. (2019) emphasize the importance of establishing robust systems for tracking and safeguarding mosque funds. This would involve implementing transparent financial systems, regular audits, and clear financial reporting procedures. Additionally, Aneesh et al. (2024) argue that the strong relationship between mosques and their communities plays a vital role in preventing financial mismanagement by ensuring community involvement in the decision-making process.

Misallocation of funds also emerged as a key issue, with mosque funds sometimes being diverted to non-religious purposes. This misuse of resources led to public dissatisfaction, particularly when funds meant for mosque construction or maintenance were used for personal loans or non-religious projects. Aligning mosque financial practices with regulatory frameworks and public policies is critical to ensuring that funds are used for their intended purposes ([Musahadi, 2021](#); [Yaman & Kurtay, 2021](#)). Clear financial guidelines and stringent oversight mechanisms were introduced to

address these issues, including the establishment of the Badan Pengawas Kas Mesdjid in 1952.

The unauthorized collection of funds, especially through coercive methods, also posed significant challenges. Incidents of coercive fundraising, such as those in Sukabumi in 1956, exploited the sanctity of mosques to collect money. To prevent such exploitation, it is essential for mosque leadership to engage with their congregations and foster an environment of transparency and accountability in fundraising efforts. This approach ensures that funds are raised ethically and used for their intended purposes, aligning with the principles of financial stewardship discussed by Adriansyah & As-Salafiyah (2025). In addition to fostering transparency, mosque leaders must prioritize building trust with their congregations, ensuring that fundraising efforts are based on mutual respect and ethical practices. By establishing clear guidelines and maintaining open communication, mosques can avoid coercive practices and uphold the integrity of their financial management, ultimately contributing to a stronger and more supportive community.

CONCLUSION

This study provides a comprehensive analysis of mosque fund management in Indonesia during the Old Order period, focusing on the role of Ad Hoc committees, the Ministry of Religious Affairs (Kementerian Agama), and the Pengurus Kas Mesdjid in formalizing and regulating mosque finances. The findings emphasize the importance of local community involvement in mosque construction and fund management, along with the centralization efforts by the government to ensure transparency and accountability. Despite the positive outcomes of these initiatives, challenges such as financial mismanagement, theft, and misallocation of funds persisted. The establishment of the Badan Pengawas Kas Mesdjid in 1952 and the regulatory reforms introduced by the Ministry were crucial steps in addressing these issues and ensuring more efficient management of mosque funds.

This study contributes to existing literature by highlighting the complex relationship between state control and local autonomy in religious governance during Indonesia's early post-independence period. It underscores the need for a balance between central oversight and local involvement to ensure the long-term sustainability of religious institutions. The research also underscores the importance of community-driven initiatives in supporting mosque development, offering valuable insights into the dynamics of religious fund management in post-colonial states. These findings are not just historical, but also relevant for current mosque governance, especially in addressing issues like financial transparency and community engagement.

Limitations of the Study

While this study provides valuable insights into the management of mosque funds during Indonesia's Old Order period, there are several limitations. Firstly, the study relies primarily on archival materials, which may be incomplete or biased, affecting the breadth and depth of the analysis. Certain regions or mosque committees may not be

fully represented in the available sources, limiting the generalizability of the findings. Additionally, the study focuses on a specific period in Indonesia's history, and the findings may not be applicable to other periods or contexts.

Moreover, while the research integrates historical documents, the subjective interpretation of these documents poses a limitation. Differences in the interpretation of government policies and the role of local communities may influence the conclusions drawn from the data. The lack of direct interviews with key figures from the period also means that the research is based solely on available written records, which may not fully capture the perspectives of individuals involved in mosque fund management at the time.

Recommendations for Future Research

Future research should focus on the long-term effects of mosque fund management reforms introduced during the Old Order period on the sustainability of mosque operations in Indonesia. This could involve a comparative study of mosque fund management across different periods, examining how the centralization of mosque finances during the Old Order influenced mosque governance in subsequent regimes. Such research would offer insights into the effectiveness of government intervention in religious affairs over time and help identify lessons applicable to current mosque governance models.

Additionally, research focusing on local community participation in mosque fund management could provide a more in-depth understanding of how community-driven initiatives impacted mosque sustainability in rural versus urban settings. Given the complexity of religious governance in post-colonial states, comparative studies with other countries that underwent similar processes of religious centralization could be valuable for understanding the broader implications of state involvement in religious financial systems. These studies could contribute to a deeper understanding of the evolving roles of local communities in managing religious finances across various socio-political contexts.

Finally, investigating the role of modern technologies, such as digital donations and online fundraising, in transforming mosque fund management today is crucial. With the rise of digital platforms, understanding how these technologies affect transparency and engagement in modern mosque fund management would provide actionable insights for contemporary religious institutions. Moreover, examining the ethical dimensions of mosque fund management, particularly issues of transparency and accountability, could inform current practices and offer recommendations for improving governance in religious institutions. This area of research could contribute to the ongoing discourse on the relationship between religion, state, and financial practices in the modern world, offering practical guidelines for enhancing mosque management practices worldwide.

Author Contributions

Conceptualization	R.A.F., A.F., & A.R.	Resources	R.A.F., A.F., & A.R.
Data curation	R.A.F.	Software	R.A.F.

Formal analysis	A.F. & A.R.	Supervision	A.F. & A.R.
Funding acquisition	R.A.F.	Validation	A.F. & A.R.
Investigation	R.A.F., A.F., & A.R.	Visualization	R.A.F.
Methodology	R.A.F., A.F., & A.R.	Writing – original draft	R.A.F., A.F., & A.R.
Project administration	R.A.	Writing – review & editing	A.F. & A.R.

All authors have read and agreed to the published Conclusion

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Informed Consent Statement

Informed consent was not required for this study.

Data Availability Statement

The data presented in this study are available on request from the corresponding author.

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Conflicts of Interest

The authors declare no conflicts of interest.

Declaration of Generative AI and AI-Assisted Technologies in the Writing Process

During the preparation of this work the authors used ChatGPT and Scite AI and in order to translate from Bahasa Indonesia into American English, and to improve clarity of the language and readability of the article. After using these tools, the authors reviewed and edited the content as needed and take full responsibility for the content of the published article.

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