

# COMMODIFICATION OF RELIGIOUS SITES AND TRANSPARENCY OF PUBLIC FINANCIAL MANAGEMENT: A STUDY OF THE GRAVE SITE OF SUNAN GUNUNG DJATI CIREBON, WEST JAVA

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## Abstract

This study examines the phenomenon of commodification of religious sites and transparency of public financial management at the tomb of Sunan Gunung Djati. This religious site is not only spiritually meaningful, but also gives rise to economic circulation through various forms of fund receipts such as donations, donation boxes, and tomb entrance tickets. However, the fund management system is considered not yet transparent, thus giving rise to negative prejudices from the community. This study uses a qualitative approach through observation, interviews, and literature studies to obtain more in-depth data. The results of the study show that religious sites have a dual function as spiritual spaces and sources of community economy which are currently still managed traditionally. Therefore, a more transparent, collaborative, and accountable financial management system is needed to maintain the sustainability of the spiritual, social, and economic values of the religious site.

**Keywords:** Commodification, Religious sites, Public financial management, Public trust

### Abstrak

Penelitian ini mengkaji fenomena komodifikasi situs religi dan transparansi pengelolaan keuangan publik di makam Sunan Gunung Djati. Situs religi ini tidak hanya bermakna spiritual, tetapi juga memunculkan sirkulasi ekonomi melalui berbagai bentuk penerimaan dana seperti uang surak, kotak amal, dan tiket masuk makam. Namun, sistem pengelolaan dananya dinilai belum transparan sehingga menimbulkan prasangka negatif dari masyarakat. Penelitian ini menggunakan pendekatan kualitatif melalui observasi, wawancara, dan studi literatur untuk memperoleh data yang lebih mendalam. Hasil penelitian menunjukkan bahwa situs religi memiliki fungsi ganda sebagai ruang spiritual dan sumber ekonomi masyarakat yang saat ini masih dikelola secara tradisional. Oleh sebab itu, dibutuhkan sistem pengelolaan keuangan yang lebih transparan, kolaboratif, dan akuntabel untuk menjaga keberlanjutan nilai-nilai spiritual, sosial, dan ekonomi situs religi tersebut.

**Kata Kunci:** Komodifikasi, Situs Religi, Pengelolaan Dana Publik, Kepercayaan Publik

### A. Introduction

The commodification of religious sites in Indonesia has been developing for at least the last decade. Indonesia itself is rich in religious traditions built through the practices of its adherents' behavior.<sup>1</sup> The government and the community began to build sites and tombs that were considered sacred for the purpose of attracting tourists who could increase regional and community income around the location. Other research conducted by Ahmad also revealed that

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<sup>1</sup>Siti Rasyid, *Penerapan Nilai-Nilai Budaya Lokal Dalam Kehidupan Sosial Masyarakat Di Desa Maccini Baji Kecamatan Bajeng* (Makassar: UIN Alauddin, 2019), h. 134-154.

currently there are many cases of fake tombs made with the aim of attracting more tourists to Indonesia and many assume that they are used for personal gain alone..<sup>2</sup> It can be seen based on the Detiknews report in Sukabumi, West Java, that 41 fake graves were found which were merely piles of stones arranged and narrated as sacred sites.<sup>3</sup> This shows that the trend of commodifying religious sites has given rise to many anomalies and social violations. The tradition of visiting graves, which is still strong among Javanese Muslim communities, is a form of respect for Islamic figures, but this practice has sparked debate, with some considering it to be heretical and superstition, while others justify it on the basis of the Prophet's hadith..<sup>4</sup> Over time, pilgrimages were not only seen as religious rituals, but also developed into religious tourism with economic value..<sup>5</sup>

In this context, the commodification of religious sites such as graves is not always seen negatively. Commodification can actually shape the social identity of the community and become a medium for preaching, as seen in the halal tourism trend.<sup>6</sup> This can be seen through the tradition of pilgrimage which is still popular today, one of which is seen in the practice of *surak* at the Tomb of Sunan Gunung Jati, namely throwing money at the sacred stone *Watu*

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<sup>2</sup>Zainul Amin, *Tradisi Ziarah dan Maraknya Makam Palsu* (Yogyakarta: Mubadalah Institute, 2025).

<sup>3</sup>"41 Makam Keramat Palsu Ditemukan di Sukabumi, Diduga untuk Perdukunan", *DetikNews*, 3 April 2024.

<sup>4</sup>Muklisina Lahudin, *Ziarah Kubur, Fatwa dan Kekuasaan* (Yogyakarta: Langgar.co, 2024).

<sup>5</sup>Jumriani Mirdad, Helmina Helmina, dan Irman Admizal, *Tradisi Ziarah Kubur: Motif Dan Aktivitas Penziarah Di Makam Yang Dikeramatkan* (Palembang: IAIN Raden Fatah, 2022), h. 65–80.

<sup>6</sup>W. Hidayattulloh, R. Amrulloh, F. Hawa, dan T. Saumantri, *Pengaruh Tradisi Ziarah Makam Sunan Gunung Djati Terhadap UMKM Masyarakat Sekitar* (Cirebon: Institut Agama Islam Bunga Bangsa, 2024), h. 81–93.

Tameng which is interpreted as charity, warding off disaster, or asking for blessings.<sup>7</sup>

As reported by *radarcirebon.com*, this practice is part of a form of commodification that arises from pilgrimage activities and reflects how people's religious expressions are manifested through material actions. As a result, the tomb sites of saints like this attract thousands of visitors and create a profitable economic cycle for the surrounding community.<sup>8</sup>

On the other hand, the commodification of Islam in Indonesia is seen in various sectors such as finance, hospitality, food, cosmetics, and even sharia fashion.<sup>9</sup> The use of sharia and halal labels is used as an effective marketing strategy. In the midst of a Muslim majority society, this phenomenon is considered inevitable and can provide positive benefits, especially if accompanied by proper education to maintain the substance of religious values in commercial practices.

In this context, one of the main principles in Islamic economics is the necessity to maintain and manage wealth responsibly. Every transaction that has the potential to increase, decrease, or create liabilities for wealth must be systematically documented. Recording and bookkeeping are fundamental steps in an accounting system that reflects the principle of transparency. This is in line with the teachings of Allah SWT in Surah Al-Baqarah verse 282 which emphasizes the importance of recording transactions, especially in the context of debts and sales, as part of honest, orderly, and

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<sup>7</sup>Ahmad Kurnia, "Tradisi Surak, Lempar Uang Koin di Watu Tameng Makam Sunan Gunung Jati", *Radar Cirebon*, 19 April 2024.

<sup>8</sup>Ahmad Kurnia, "Tradisi Surak, Lempar Uang Koin di Watu Tameng Makam Sunan Gunung Jati", *Radar Cirebon*, 19 April 2024.

<sup>9</sup>M. Kholida dan I. Rodiah, *Komodifikasi Agama: Sebuah Strategi Pemasaran* (Bandung: UIN Sunan Gunung Djati, 2023), h. 177-188.

accountable economic practices. However, in the context of public financial management with religious nuances, transparency is still a challenge. Mosque financial management has not been fully carried out transparently in its reporting, which shows a gap between the principles of Islamic accounting as mandated in the Qur'an and financial management practices that occur in the field.<sup>10</sup>

This is different from studies which state that digital and transparent management of mosque assets and finances can strengthen public trust in mosque institutions.<sup>11</sup> On the other hand, the existence of religious tourism objects in the complex has a positive impact on the economy of the surrounding community, because many visitors from within and outside Java make pilgrimages and contribute economically through donations, purchases of local products, and use of resident services such as lodging, parking attendants, public toilet providers, and sellers of batik-patterned clothing and pictures of religious figures such as Sheikh Syarif Hidayatullah.<sup>12</sup>

Although the site does not charge an entrance fee, visitors still make donations after making the pilgrimage, which also helps boost the local economy. This study aims to examine in depth the historical religious site of the Tomb of Sunan Gunung Jati, Cirebon. Specifically, to examine the commodification of religious sites and

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<sup>10</sup>M. K. Adfi, N. Nurwani, dan Y. S. J. Nasution, *Analisis Akuntabilitas Dan Transparansi Dalam Pengelolaan Keuangan Masjid Al-Ahsani Kec. Sunggal Kab. Deli Serdang* (Medan: Universitas Muhammadiyah Sumatera Utara, 2023), h. 884.

<sup>11</sup>A. S. Kholid Haryono, *Peningkatan Layanan Jemaah Melalui Implementasi Sistem Pengelolaan Keuangan dan Aset Masjid Berbasis Web* (Surabaya: UIN Sunan Ampel, 2023), h. 22-34.

<sup>12</sup>R. Nguluwiyah, G. Irfanullah, dkk., *Meningkatkan Potensi Ekonomi Islam di Komplek Makam Sunan Gunung Jati* (Bandung: UIN Sunan Gunung Djati, 2023), h. 69-79.

the transparency of financial management from the pilgrimage practice that attracts many local, national and international tourists. As a tomb site of a Wali, the commodification of religion has long developed, but the wider community does not fully receive information related to the transparency of financial management from the economic turnover at the site. In addition to benefiting local traders, there are also economic transactions through Surak, donation boxes scattered in every corner of the location, and entrance tickets to the tomb of Sunan Gunung Djati which are uncertain between five hundred thousand to three million, depending on the negotiation. This phenomenon is interesting in relation to financial transparency, because many people do not know the distribution and accountability of the management of public funds at the tomb site of Sunan Gunung Djati.

#### ***B. Research Method***

This study uses a qualitative approach through in-depth interviews to obtain individual information and participatory observation with the aim of obtaining information that comes directly from the field and is strengthened by data from literature studies. The focus is on the ritual of throwing money during a pilgrimage at the Sunan Gunung Jati Tomb complex as a hereditary socio-cultural phenomenon. The research informants consisted of 11 pilgrims from various social backgrounds and 3 people who manage the tomb site.

Data analysis uses thematic analysis methods that use patterns of meaning, social relations, and power and economic distribution structures in the practice of surak. This analysis is also closely related to the theory of transparency.

In this study, the theory of commodification can be used to understand how local spiritual or traditional values are transformed into goods or services of economic value in a capitalist system. Meanwhile, the principle of transparency plays an important role in ensuring that the process of managing and distributing the results of this commodification is carried out openly and accountably, thereby creating public trust and maintaining justice in the utilization of social and cultural resources. In order to ensure the validity of the data, the researcher used source triangulation (various informants) and method triangulation (interviews and observations). The researcher also rechecked several field findings with related sources in order to obtain clarification while strengthening the interpretation of the data.

### ***C. Result and Discussion***

#### **1. Commodification of Religious Sites**

The commodification of religious sites is a process in which the spiritual values inherent in a religious place, such as the tomb of a saint or a pilgrimage site, are utilized or transformed into objects of economic value. This phenomenon can be clearly found in the Sunan Gunung Djati Tomb complex in Cirebon, which is not only a center of worship and spirituality activities, but has also transformed into an economic space involving many parties. One of the most striking forms of this commodification is the practice of throwing money or what is known as surak money. Pilgrims who come usually throw coins or paper money into certain areas in the tomb complex as a form of alms, vows, or expressions of asking for blessings.

Although based on spiritual intentions, this practice also creates its own economic cycle because the money thrown is often collected by children or local residents, and some of it is managed by the tomb management for various purposes, including social and religious activities. In this case, sacred traditions are also part of the informal economic distribution mechanism.

The tradition of throwing money or surak which takes place in the Sunan Gunung Djati Tomb complex is a socio-religious practice that has been deeply rooted in the cultural structure of the local community. This activity is not only interpreted as part of a symbolic spiritual ritual, but also reflects the social and economic dimensions that play a role in maintaining local community cohesion. In this context, surak can be understood as a manifestation of the community's belief system expressed through ritualistic actions, as well as a form of expression of gratitude and supplication to transcendent powers, which have been preserved from generation



to generation since the era of the Walisongo. Therefore, although the practice of surak contains strong elements of spirituality, the practice of surak is also inseparable from the economic dynamics that make religious sites a space for interaction between beliefs, culture, and the economic interests of the community. This commodification process also takes place simultaneously and continuously, showing that religious sites not only function as holy places, but also as complex social and economic distribution arenas.

The practice of surak at the Tomb of Sunan Gunung Djati is carried out by pilgrims after *tahlilan* or *tawasul* as a form of spiritual charity, generally to ward off disaster or to express gratitude for the fulfillment of wishes. Coins are thrown at symbolic points such as the Main Door, the Bride's Door, and the Krapyak Door which are seen as "spiritual post offices" to convey prayers through the intermediary of the saints. Manager 1 said that surak is a legacy of Walisongo which is interpreted as charity and gratitude. The funds from surak are managed by 121 managers in 9 working groups who rotate biweekly, and are used for tomb maintenance, operations, and social activities such as assistance to orphans, maintenance of places of worship, and religious education.<sup>13</sup>

On the other hand, Manager 2 emphasized the symbolic value of the surak points and said that this practice was also carried out outside the cemetery, such as on Wednesday Wekasan. Funds were collected in coded envelopes and distributed as needed. Officers received incentives of IDR 500,000–IDR 1,000,000 depending on the crowd and stayed at the location during the duty period. The managers differentiated the practice of surak from wild beggars

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<sup>13</sup>Wawancara dengan Pengelola 1, 23 April 2025.

outside the complex who were considered to pollute the spiritual values of tradition. Overall, surak reflects a blend of spiritual values, local culture, and a socio-economic system based on solidarity.<sup>14</sup>

Symbols such as coins and sacred locations do not only have material value, but are interpreted as spiritual and cultural representations by the community. Through interactions that take place in the context of this ritual, values such as gratitude, hope, and trust are constructed collectively and reinforced socially. This is in line with the view of symbolic interactionism which places symbols as the basis for forming social behavior and meaning.<sup>15</sup> This phenomenon not only reflects religious practices, but also becomes part of the structure of meaning that forms the identity and social dynamics of the Gunung Djati community as a whole.

In addition to the practice of surak, other forms of commodification can be observed through the existence of charity boxes scattered at various points in the Sunan Gunung Djati Tomb complex. These charity boxes function as a formal medium for pilgrims to channel alms, which are then managed administratively by the site management. The funds collected are used to support various operational needs, such as maintenance of the tomb complex, construction of worship facilities, payment of honorariums for officers, and implementation of socio-religious activities. However, beyond its spiritual function, these charity boxes also represent a fundraising system organized with a modern managerial approach. This shows that the place of worship is not only symbolic and sacred, but also acts as a means of sustainable fund production. A similar

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<sup>14</sup> Wawancara dengan pengelola 2, 08 Mei 2025.

<sup>15</sup> M. T. Octavina, *Ketimpangan Pendidikan dan Peluang Kerja: Perspektif Teori Interaksionisme Simbolik* (Yogyakarta: UIN Syekh Ahmad Dahlan, 2024), h. 50–63.

form of commodification is also seen in the mechanism of collection in the form of mandatory donations or entrance contributions imposed on pilgrims. Although often not explicitly referred to as tickets, this contribution is basically a requirement to access certain parts of the tomb area. This practice indicates a transactional dimension in access to religious space, which makes spirituality inseparable from financial logic.

Then, the economic activities that develop around the tomb area show the increasingly wide reach of commodification. This is reflected in the proliferation of traders offering various products with religious and pilgrimage nuances, such as prayer mats, peci, prayer beads, local zam-zam water, non-alcoholic perfume, and regional specialties. These products are positioned as spiritual souvenirs, but are still sold within a market framework that follows the principles of price and promotional strategies. The existence of these traders shows that religious sites have undergone a transformation into thematic market spaces, where religious symbols are capitalized as the main attraction. In addition, the presence of supporting facilities such as paid toilets, parking areas, lodging, and food stalls further strengthen the economic ecosystem that is developing around this religious site. Although these facilities are built to support the comfort of pilgrims, in essence they also function as a source of income for certain individuals or groups, thus emphasizing the commodification character of the area.

Commodification reaches its highest intensity when major religious events take place. At this momentum, the surge in the number of visitors creates significant economic opportunities, marked by increasing rates for various services, soaring transaction volumes for traders, and accelerated money circulation. Religious celebrations

that are ideally a place for spiritual contemplation, in practice also turn into an arena for mass consumption. Thus, religious sites such as the Tomb of Sunan Gunung Djati not only function as sacred spaces for worship and pilgrimage activities, but also as dynamic and complex economic fields. The commodification that takes place in it does not only have a negative impact, because it also drives the local economy, but at the same time raises a dilemma when spiritual values begin to be reduced by more dominant economic interests.

## 2. Transparency in Management of Pilgrims' Funds

The management of funds and religious sites of the Tomb of Sunan Gunung Djati includes several sources, such as alms through charity boxes, pilgrim donations, and unofficial contributions for access to certain parts of the tomb environment. Historically, this activity is rooted in the religious traditions of the community, but in practice it has formed an informal financial system that is not perfectly documented, aka not transparent. For example, the tradition of *surak* or throwing money at the Tomb Complex of Sunan Gunung Djati in Astana Village, Cirebon Regency, is closely related to the system of fund management and the implementation of socio-religious activities that have been carried out for generations. Manager 1 explained about the management of the tomb complex which is generally carried out by direct descendants of Sunan Gunung Djati or has genealogical ties with him. This indicates that the position of the manager is not only administrative, but also has strong spiritual and cultural legitimacy, which is the basis of community trust in supporting the existing management system.<sup>16</sup>

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<sup>16</sup> Wawancara dengan Pengelola 1, 23 April 2025.

In addition, several other forms of fund management such as the use of charity boxes have been classified based on their use, for example for socio-religious activities or other site operations. In fact, this management is carried out in turns by the internal management team, but it turns out that it has not been accompanied by a transparent audit to the surrounding community. Although several other things such as the construction of a prayer room or the provision of assistance continue to run as they should, and information obtained from Manager 2 shows that the construction is carried out comprehensively without borrowing funds from outside parties, and the construction costs can reach up to IDR 1 billion per unit. This mechanism reflects a redistribution model that originates from alms, which has been commodified into a structured social project, the lack of transparency in the report on the use of funds raises many concerns.<sup>17</sup> Manager 1 then also revealed that this system allows fund management to be carried out in a more structured and planned manner, where the results of alms do not just stop as a symbol of individual piety, but become a resource that is organized for the collective interest.<sup>18</sup>

In contemporary religious studies, this phenomenon can be read through the lens of the commodification of religion, as stated by Greg Fealy in *Consuming Islam: Commodified Religion and Aspirational Piety in Contemporary Indonesia*, and in his collaborative work with Sally White *Expressing Islam: Religious Life and Politics in Indonesia*.<sup>19</sup> Fealy explains that the commodification

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<sup>17</sup>Wawancara dengan Pengelola 2, 23 April 2025.

<sup>18</sup>Pengelola 1, wawancara, 23 April 2025.

<sup>19</sup>Greg Fealy dan Sally White (eds.), *Expressing Islam: Religious Life and Politics in Indonesia* (Singapura: ISEAS–Yusof Ishak Institute, 2008).

of religion is the process of transforming religious values, symbols, and expressions into commodities that have exchange value in the market, both symbolically and materially.

From an economic perspective, the income from this non-transparent practice is very significant. In busy conditions, funds for the construction of a prayer room alone can reach IDR 80–90 million per year. Meanwhile, the charity box as a whole generates IDR 52–55 million annually. However, these funds are fluctuating, following the pilgrimage season. Manager 1 said that in quiet months, income can drop drastically to only around IDR 6 million per month. These funds are used for operational needs such as daily consumption for managers, incentives for ustads, and contributions to youth organizations. This shows that spiritual activities have been fully transformed into an independent economic system that supports the sustainability of social activities.<sup>20</sup>

The commodification aspect in the pilgrimage practice at the Sunan Gunung Djati Tomb complex is not only seen from several phenomena, but is also reflected through the sale of goods such as red soil, rice, oil, and incense which are believed to bring blessings because they come from the tomb area. Based on information from the Manager, these 3 items are sold at affordable prices, which are only IDR 5,000/pcs and the proceeds from the sale are summarized in the internal financial system. In addition, technical services such as the provision of loudspeakers for groups of pilgrims are also facilitated through an administrative confirmation mechanism.

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<sup>20</sup>Wawancara dengan Pengelola 1, 16 April 2025.

Although there is no official tariff, this practice still shows a form of spiritual-based service exchange.<sup>21</sup>

One of the more complex forms of commodification in the Sunan Gunung Djati Tomb area is seen in access to the topmost building, where there is no transparent or standard entrance fee. Based on visitor testimonies, including academics and groups of pilgrims, the rates charged vary from hundreds of thousands to millions of rupiah per group, without any official reference. Personal relationship factors with the management or the Kanoman Palace often influence the amount of the fee and the ease of obtaining a permit, indicating an informal and social network-based permit system.

Based on information from Manager 3 (Interview, May 15, 2025), the operational needs for managing the cemetery in 15 days can reach around IDR 50 million per shift, covering daily consumption for 18 people and assistance for the poor, religious teachers, and Karang Taruna. Although the distribution of assistance is not carried out directly, funds for Karang Taruna which were initially only IDR 10,000 have now increased to IDR 250,000 per year. This phenomenon of commodification mixed with the social system shows the dynamics between economic aspects, social networks, and traditional management at the religious site.

Support for social activities is also a dominant aspect, although it is not openly exposed to the public. This is based on the mandate (testament) from Sunan Gunung Djati to maintain, develop the area, and pay attention to the welfare of the poor. In its implementation, around IDR 5 million per year is allocated for

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<sup>21</sup>Wawancara dengan Penegelola 2, 15 Mei 2025.

assistance to groups of the poor and the elderly, whose data has been verified through cooperation with the local village government.

Incentives are given to ustadz recruited from among internal graduates of Islamic boarding schools, so far without involving external parties. During peak season, monthly income can exceed Rp100 million, but in quiet conditions, achieving the target of Rp50 million is difficult. Parking revenue is managed by external parties so it does not go into internal cash. In addition, visitors often spend money on the way to the main area, especially because of the presence of pushy beggars, which also reduces potential income.

Although some economic practices have been regulated and recorded internally, in reality not all financial activities taking place around the tomb complex are under the control of official managers. Most of the money circulation actually takes place informally, through illegal levies by individuals, begging activities, and unofficial traders. Manager 2 said this situation is a challenge in itself in maintaining the integrity of management and public trust in the system that has been passed down from generation to generation.<sup>22</sup> Therefore, the management actively appeals to the public not to give alms carelessly in order to prevent distortion of the management system that has been built and maintained by the local community. Thus, some traditions and fund management in the Sunan Gunung Djati Tomb Complex reflect a complex form of religious commodification in which spiritual values are not eliminated, but instead used as a foundation for building a community-based economic system. The transformation of the value of alms into a source of social and economic development shows that religious

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<sup>22</sup>Wawancara dengan Pengelola 2, Wawancara, 07 Mei 2025.



rituals can have a dual function as an expression of faith as well as a tool for community empowerment. The absence of digital transparency and public reporting mechanisms is a major challenge in building community trust in this environment. In fact, the values in Islamic economics emphasize the importance of documentation and openness of every form of community fund transaction. Therefore, transparency at this site needs to be expanded in scope not only to symbolic practices such as *surak*, but also to the entire management of public funds sourced from religious activities and religious tourism.

### 3. Professional Management of Religious Site Funds

As a religious space that is also a tourist destination, the Sunan Gunung Djati Tomb complex has great economic potential. However, the management of funds that has been carried out so far has been more traditional and exclusive by the local descendant community, without broad involvement from other stakeholders. This condition creates a gap between potential and actual governance.

From the perspective of the commodification of religion, it is explained that this phenomenon reflects how religious symbols are reproduced and consumed in the value system of religious communities. Small change in the *surak* becomes a spiritual medium, not just a material entity, and locations such as the Penganten Gate or Krapyak Gate strengthen the legitimacy of the ritual.

According to informants from among pilgrims and managers, several practices in this environment are hereditary traditions carried out after *tahlil* and *tawasul*. Although not all actors understand the theological meaning, their participation reflects

involvement in a collective ritual full of spiritual and cultural content.

In managing funds, Manager 2 said that some funds from the practice are managed systematically for socio-religious interests, such as assistance to orphans, maintenance of worship facilities, and honorariums for guards or managers.<sup>23</sup> Thus, the symbolic value of small change is rearticulated into the collective economic system.

However, one of the rituals that is usually performed, namely the surak ritual, has also drawn criticism, such as from pilgrims from Majalengka who highlighted the potential for physical danger due to fighting over money, indicating the potential for dissonance between spiritual symbolism and security norms.<sup>24</sup> In addition, the practice of official begging differs from the activity of begging outside the compound fence, which is not recognized and risks reducing its symbolic meaning.

Surak reflects the social construction of low-value objects into spiritual objects through ritual and communal processes. Manager 3 explained that the management of funds is carried out by the indigenous community of Astana Village who play the role of caretaker based on traditional and religious values.<sup>25</sup>

Based on the results of the interview with Manager 3, it was explained that the management of funds at the burial site was carried out by the community of descendants of the original Astana Village

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<sup>23</sup>Pengelola 2, wawancara 07 Mei 2025.

<sup>24</sup>Wawancara dengan Penziarah, 16 April 2025.

<sup>25</sup>Wawancara dengan Pengelola 3, 15 Mei 2025.

who played the role of caretaker, based on traditional and religious values.<sup>26</sup>

The research findings show that this management system is still traditional and not fully inclusive, because it only involves certain descendant communities. To ensure the sustainability of site management, a more professional and open approach is needed. Uniquely, the internal system has separated the allocation of charity boxes according to their designation, although it has not been digitized. The annual LPJ is still prepared as a form of accountability. Transparency itself demands openness of information that can be monitored by the public, and in this context, despite good intentions, transparency is not optimal without public access and data digitization.<sup>27</sup>

For sustainability, researchers recommend collaboration between local managers and local governments, the private sector through CSR programs, civil society, and non-descendant communities. This collaboration is expected to strengthen the infrastructure of religious sites and ensure equitable distribution of economic and social benefits for the wider community. In an effort to strengthen the social and spiritual values of this tomb, it is necessary to strengthen transparency and multi-party collaboration through digitalization of reports, financial information boards, and community involvement in supervision to create participatory and socially just governance.

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<sup>26</sup>Greg Fealy dan Sally White (eds.), *Expressing Islam: Religious Life and Politics in Indonesia* (Singapura: ISEAS-Yusof Ishak Institute, 2008).

<sup>27</sup>A. N. Zubaidah dan N. Nugraeni, *Pengaruh Akuntabilitas Dan Transparansi Terhadap Kualitas Laporan Keuangan Pada Pemerintah Kabupaten Sleman* (Yogyakarta: Universitas Sarjanawiyata Tamansiswa, 2023), h. 978-988.

#### ***D. Conclusion***

The Tomb of Sunan Gunung Djati is a real example of how religious sites not only carry out spiritual functions, but also experience commodification that gives rise to local economic dynamics. However, the practices in this environment are not free from criticism, especially regarding potential security risks, management inequality that is still centered on the descendant community, and limited theological understanding of some pilgrims.

This study found that although there are a number of practices of redistributing funds to the community such as the construction of prayer rooms and social assistance, the absence of a systematic transparency system and access to public information makes these practices vulnerable to prejudice and criticism. The transparency aspect is still focused on the internal management community, without multi-party involvement or data digitization.

Therefore, a more professional, open, and participatory financial governance of religious sites is needed. The involvement of external actors such as local governments, the private sector, and civil society can strengthen accountability and expand the socio-economic impact of this site. By integrating spiritual values, local culture, and modern transparency principles, the tomb of Sunan Gunung Djati has the potential to become a model for managing religious sites that are fair, sustainable, and trusted by the public.

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