



Islam, SDGs, and the Role of Islamic Philanthropy: A Literature Review and Critical Considerations

Arif Maftuhin
Universitas Islam Negeri Sunan Kalijaga Yogyakarta, Indonesia

maftuhin@uin-suka.ac.id

8th International Da'wah Conference

The Contribution
of Religious Communities
for Achieving SDGs

ARTICLE INFO

Keywords:
Islamic philanthropy,
SDGs, State versus Civil
Society, Poverty
alleviation

ABSTRACT

Religion remains a significant actor today, crucial in achieving global agendas like the Sustainable Development Goals (SDGs). This article critically reviews literature on the intersection of Islam, SDGs, and Islamic philanthropy, finding that most scholars view SDGs as compatible with Islamic teachings. Islamic principles, such as the eradication of poverty, social justice, and economic equity, can support SDG goals. Practically, research has tackled challenges like standardizing metrics for impact measurement. In terms of Islamic philanthropy, studies highlight its potential contributions to SDGs but also note institutional limitations and coordination issues. Based on the literature review, this article encourages a critical examination of the role of Islamic philanthropy in addressing state responsibilities like poverty alleviation. The sluggish progress in reducing poverty can be attributed not to the state's lack of capability and need for aid, but to corrupt and inefficient governance. Although Islamic philanthropy has the potential to contribute to the SDGs, it should focus on empowering civil society instead of assuming governmental responsibilities, which could undermine its stance relative to the state.

Introduction

The thesis that religion is becoming irrelevant in modern life seems increasingly irrelevant. Religion continues to play a significant role in many societies, whether positively or negatively, as a multifaceted force influencing billions of people worldwide, and shaping their ideas, values, and identities. This widespread influence highlights the importance of integrating religious perspectives into development efforts. Religion provides a rich source of ideas and ethical frameworks for addressing social issues, supported by influential institutions and networks. Faith-based communities often engage in humanitarian services, education, and healthcare, aligning closely with various global interests (Schliesser, 2023).

The potential of religion to inspire action is evident across sustainable development. Many religious teachings prioritize compassion, charity, and social justice, offering significant contributions to poverty alleviation, gender equality, and peacebuilding. Recognizing and incorporating religious perspectives can bridge the secular-religious gap, fostering collaboration between policymakers, practitioners, and faith communities to address global challenges more effectively. Instead of denying its role, various international institutions, such

as the United Nations, are beginning to incorporate religious perspectives into their development agendas, including the achievement of Sustainable Development Goals (SDGs). In the case of Islam, the intersection between Islam and the SDGs is particularly significant. At first glance, it is evident that Islamic principles such as zakat (almsgiving) and waqf (endowment) are fundamental to social welfare and poverty alleviation, directly supporting SDG 1 (No Poverty) and SDG 2 (Zero Hunger). A critical component of achieving the SDGs in Muslim countries is Islamic philanthropy, which plays a substantial role in social development. Islamic philanthropy, through mechanisms like zakat and waqf, can mobilize substantial financial resources aimed at improving societal welfare. Zakat, one of the Five Pillars of Islam, mandates Muslims to give a portion of their wealth to those in need, ensuring a redistribution of resources that can significantly impact poverty reduction, healthcare, education, and overall social stability. Waqf, an endowment for charitable purposes, supports various social, educational, and infrastructural projects that align with multiple SDG targets, including quality education (SDG 4) and reduced inequalities (SDG 10).

While we can see these tangible intersections, it is important to also consider the role of the primary actor in achieving the SDGs: the state. While SDG targets are indeed aligned with Islamic teachings and practices, these targets are generally obligations and duties of the state. In the context of a secular state, where taxes and zakat are managed separately, what appears to be an alignment between Islam and the SDGs can become an overlap of responsibilities between the state and civil society. For instance, one of the goals of zakat distribution is poverty alleviation (SDG 1), whereas the Indonesian constitution states that "the poor and neglected children" are the responsibility of the state. Therefore, this article will attempt to examine two things: first, how existing scholarship views the intersection of Islam, Islamic philanthropy, and the SDGs; and second, to encourage efforts to critically analyze the overlap of roles between the state and society.

Islam and SDGs

Most research on Islam and the SDGs emphasizes the compatibility between Islamic teachings and the SDGs. Yusuf and Raimi offer a foundational analysis, asserting that Islam's fundamental values seamlessly align with the objectives of the SDGs (Yusuf & Raimi, 2021). They explore how Islamic doctrines on social justice, environmental conservation, and economic fairness reflect the goals set by the United Nations. Khan and Haneef elaborate further on this alignment by investigating Islamic concepts such as *wasatiyyah* (moderation)

and *maqasid al-shariah* (objectives of Islamic law). These principles highlight a balanced and comprehensive approach to development, which lies at the core of the SDGs (Khan & Haneef, 2022). Mukhtar et al. add to this discussion by comparing the objectives of Islamic law with the demands of the SDGs, finding that both frameworks seek comprehensive human welfare. This compatibility extends to specific goals, such as poverty alleviation and environmental sustainability, which are deeply embedded in Islamic teachings (Mukhtar et al., 2018). Wulandini and Darlin reinforce this perspective by demonstrating how Islamic ethical values inherently promote the well-being of humanity and the environment, key components of sustainable development (Wulandini & Darlin, 2024).

On a practical level, Islamic finance is identified as a significant tool for advancing SDGs due to its unique principles and practices. Many scholars highlight Islamic financial principles such as *maqasid shariah* (Laldin & Djafri, 2021), and the role of Islamic financial institutions, capital markets, and the social sector in promoting strong growth, enhanced financial inclusion, and intermediation, reducing risks and vulnerability of the poor align well with sustainable economic practices (Ahmed et al., 2015). These principles encourage investments that are socially responsible and environmentally sustainable, thus directly contributing to the achievement of SDGs. Harahap et al. provide a systematic review of the role of Islamic finance in achieving the SDGs, discussing how these financial practices can be leveraged to support sustainable development (Harahap et al., 2023). They emphasize the importance of integrating Islamic financial instruments with global development frameworks to maximize their impact. The potential application of Islamic finance in promoting SDGs is well-documented in studies such as Hudaefi (2020) and Rifa'i and Ayu (2019). These studies provide qualitative and empirical evidence on how Islamic fintech startups and financing mechanisms are contributing to the achievement of SDGs. For instance, Hudaefi explores how Islamic fintech in Indonesia is promoting financial inclusion and poverty alleviation, aligning with several SDG targets (Hudaefi, 2020). Rifa'i and Ayu provide a case study of how Islamic financing mechanisms have been successfully implemented to support sustainable development initiatives (Rifa'i et al., 2019). Their research reveals that Islamic financing not only provides a more inclusive approach to economic development but also ensures that financial activities are conducted in a manner consistent with ethical and religious values.

However, despite the theoretical alignment between Islamic principles and SDGs, the practical integration of these frameworks faces significant challenges. Tok et al. (2022) emphasize the need for coherence and convergence between Islamic social finance and SDGs. They argue that while there is substantial potential for Islamic finance to contribute to

sustainable development, there are also gaps that need to be addressed to fully realize this potential (Al-Jayyousi et al., 2022). Jan et al. (2023) highlight the challenges in measuring the impact of Islamic corporate sustainability practices. They discuss the need for robust metrics and frameworks to evaluate the contribution of Islamic finance to SDGs. This includes developing standardized indicators that can effectively capture the social and environmental impact of Islamic financial activities (Jan et al., 2023). (Gundogdu, 2018) and (Rashid et al., 2018) explore the broader socio-economic roles of Islamic finance and the need for comprehensive strategies to enhance its impact on SDGs. They discuss the importance of integrating Islamic finance with national and global development policies, ensuring that these financial practices are aligned with broader development objectives.

The intersection of Islam and the SDGs is a dynamic and evolving field of study, reflecting both the alignment of Islamic principles with sustainable development and the practical challenges of integrating these frameworks. The literature shows the significant potential of Islamic finance and social finance instruments in advancing SDGs, while also highlighting the need for continued research and policy development to fully harness this potential. Through a comprehensive analysis of existing studies, this review provides a nuanced understanding of how Islamic principles and practices can contribute to the global sustainable development agenda.

The Role of Islamic Philanthropy

Islamic philanthropy, deeply rooted in principles of benevolence and communal responsibility, has attracted increasing attention in the context of Sustainable Development Goals (SDGs). From literature concerning Islam and SDGs, it can be inferred that several practical aspects of the Islamic faith are considered conducive to achieving SDGs. Apart from Islamic financial systems, the most significant aspect is Islamic philanthropy. Various studies on Islamic philanthropy and SDGs can be summarized as follows:

Multiple studies highlight the crucial role of Islamic philanthropy in advancing SDGs across diverse sectors. For example, research by W. Paul et al. suggests that Islamic economic models, such as cash waqf-linked sukuk, provide alternative avenues for sustainable economic development, aligning with SDGs (Paul et al., 2021). Similarly, (Yudha et al., 2021) and (Laksono et al., 2023) stress the importance of zakah and Islamic philanthropy in realizing SDGs, particularly in efforts related to poverty alleviation and community development. Furthermore, Islamic ethical principles and institutions, like waqf and zakat, are recognized as potent mechanisms for addressing societal challenges outlined in SDGs. Bakr et al. look at the perspective of Islamic ethical wealth, highlighting its implications for SDGs (Mohammed et al., 2021), while A. Azwar emphasizes the strategic role of zakat in Indonesia's

green economy development (Azwar, 2023), thereby contributing to environmental sustainability goals.

Despite its potential, Islamic philanthropy encounters several challenges hindering its full contribution to SDGs, including inadequate institutional frameworks, limited awareness, and coordination issues. Nonetheless, scholars like H. Latief advocate for recontextualizing Islamic philanthropy within the SDGs framework to enhance its effectiveness (Latief, 2023). Moreover, opportunities exist for integrating Islamic philanthropy with emerging trends such as digitalization and social entrepreneurship, as indicated by studies on e-philanthropy (Rahmi, 2021). These innovations offer new avenues for mobilizing resources and fostering collaboration toward SDG achievement.

The literature also emphasizes the compatibility between Islamic teachings on philanthropy such as waqf and SDGs, suggesting potential synergies for addressing global challenges. For instance, M. Abdullah explores the alignment between waqf principles and SDGs, advocating for their strategic integration (Abdullah, 2018). Additionally, initiatives like crowd-donating and Islamic crowd-investing present innovative financing mechanisms to support SDG implementation (Purnamasari & Kassim, 2021). Looking ahead, concerted efforts are needed to fully harness the potential of Islamic philanthropy in advancing SDGs. This involves strengthening institutional capacities, promoting cross-sectoral collaboration, and facilitating research and knowledge exchange. By leveraging the principles of Islamic philanthropy, stakeholders can make significant contributions to global endeavors for sustainable development and social justice.

Similar to the research on Islam and the SDGs, studies on Islamic philanthropy and the SDGs tend to emphasize the alignment and shared objectives between Islamic philanthropic practices and the Sustainable Development Goals. However, these studies have yet to critically analyze the potential negative implications of these shared goals, particularly for Islamic civil society. This gap in the literature is significant because it overlooks the potential conflicts of interest that may arise between state authorities and civil society organizations. It is essential to scrutinize these dynamics to address the enduring questions regarding the management of zakat—whether it should be overseen by the state or religious institutions—and to explore how conflicts between taxation and zakat obligations can be managed more critically and effectively.

State's Responsibility

As seen from previous surveys, Islamic philanthropy holds great potential in helping achieve the Sustainable Development Goals (SDGs). One example is the use of zakat to alleviate poverty, aligning with SDG 1. Various studies have shown that zakat can eradicate poverty in various regions of Indonesia. Zakat, as one of the main pillars of Islamic philanthropy, not only provides direct financial assistance to those in need but can also be used to fund sustainable programs aimed at improving the livelihoods of communities. A tangible example of this success is the various zakat programs that have successfully increased the welfare of poor communities, such as economic empowerment and

education programs. The Indonesian Baznas Report in 2022 shows that it allocated more than 75% of its funds to address poverty-related issues.

While Islamic philanthropy has been helpful and can contribute more in the future, it is essential to ponder a critical question: who holds the responsibility for alleviating poverty? The 1945 Constitution stipulates that the state bears the obligation to care for impoverished and abandoned children. This constitutional mandate aligns with the principle that natural resources, which are under state control, should be utilized to ensure the prosperity of the populace. Moreover, the state collects public funds through taxation, and these funds are meant to be redistributed for the public good, with a significant focus on enhancing the welfare of the people. Given this framework, it is crucial to scrutinize the state's role before it seeks contributions from Islamic philanthropy or other charitable sources to address poverty and improve public welfare. This inquiry should explore whether the state genuinely lacks the financial resources necessary to tackle poverty, or if it possesses sufficient funds but fails to employ them effectively and efficiently. The effectiveness and efficiency of state expenditure are paramount, as they determine whether public funds are truly being used to alleviate poverty and boost the welfare of the people.

Furthermore, this examination should consider the broader implications of state dependency on philanthropic contributions. If the state is not maximizing its resources and instead relies on external charitable contributions, it raises questions about governance, accountability, and the sustainable fulfillment of its constitutional duties. By addressing these concerns, we can better understand whether the state's approach to poverty alleviation is appropriate and sufficient, or if there are systemic issues that need to be resolved to ensure the well-being of all citizens.

In the case of the Indonesian government, there is a troubling issue regarding the mismanagement and leakage of public funds. Corruption remains a significant problem, with staggering amounts of money being embezzled each year. According to reports from Indonesia Corruption Watch (ICW), for three years from 2020 to 2022, approximately Rp170 trillion was embezzled. Specifically, in 2020, Rp56.74 trillion was lost to corruption, which increased to Rp62.93 trillion in 2021, and although it slightly decreased, Rp48.79 trillion was still embezzled in 2022 (Inspektorat, 2024).

When we compare these figures to the funds collected by Islamic philanthropy, the contrast is stark. According to reports from the National Amil Zakat Agency (Baznas), the total amount of *zakat*, *infaq*, and *sadaqah* collected in 2021 was only Rp14 trillion and Rp25trilyun in 2022 (Baznas, 2022). This amount is merely about 20-30% of the public funds lost to corruption in a single year. The discrepancy highlights a critical issue: if the state were able to prevent the leakage of its funds due to corruption, the role of Islamic philanthropy in addressing public welfare would be significantly reduced or perhaps even unnecessary.

This situation prompts us to consider the broader implications of corruption on the state's ability to fulfill its constitutional responsibilities. The high rate of embezzlement not only undermines public trust but also hampers the government's capacity to provide essential services and support to

impoverished and vulnerable populations. The funds that are siphoned off through corrupt practices could otherwise be directed towards poverty alleviation programs, infrastructure development, healthcare, and education, thereby improving the overall welfare of the citizens. The data on corruption and the leakage of public funds underscores the need for robust anti-corruption measures and greater transparency in government operations. By addressing these issues, the Indonesian government can ensure that public funds are utilized effectively and that the constitutional mandate to care for the poor and abandoned children is fulfilled. This would not only enhance the welfare of the people but also restore confidence in the state's ability to manage its resources judiciously.

The Possible Conflicts

In addition, the intervention of Islamic philanthropic institutions in poverty alleviation can pose risks in several aspects that need to be comprehensively analyzed. **First**, there is a potential target overlap between Islamic philanthropic institutions and the state. It is widely known that poverty data in Indonesia often has issues. Even within the government itself, there are differing data between the central and regional governments (Ade Miranti Karunia & Bambang P. Jatmiko, 2021). Data held by the Ministry of Social Affairs can differ from that of the Ministry of Home Affairs and differ again from regional governments. These discrepancies can lead to uneven and misdirected aid distribution. If Islamic philanthropic institutions get involved without proper coordination, this overlap can increase, reducing the effectiveness of the aid and even causing confusion among aid recipients.

Second, the involvement of Islamic philanthropic institutions in poverty alleviation can divert attention and funds from other priority needs of the community. Islamic education, for example, has been in a weaker position within the national system of education (Kosim et al., 2023). Many private Islamic schools lack funds to pay teachers (Alhamidi, 2021) and improve educational facilities. If philanthropic funds are diverted to tackle poverty, educational programs in dire need of support may be neglected. Education is a long-term investment that can bring significant changes to the quality of life in society. Therefore, it is important to balance the allocation of funds so that both goals can be achieved optimally.

Third, in the context of collaboration with often corrupt governments, the use of Islamic philanthropic funds becomes highly vulnerable. Funds collected from the community for noble purposes can be misused if they enter a corrupt system. Corruption at various levels of government remains a serious issue in Indonesia, which can erode public trust in the effective use of philanthropic funds. When funds meant to help the poor are instead embezzled, the contribution of civil society to alleviating poverty becomes meaningless and can even trigger deep disappointment.

Fourth, Islamic philanthropy should also focus on strengthening civil society, both domestically and abroad. There is a long-standing debate on the management of zakat (Fauzia, 2008), whether it should be managed by the government (state) or by the Muslim community itself. Many argue that zakat

should be managed by the Muslim community to maintain the independence and strength of civil society. When the state becomes powerful and tends to oppress civil society, zakat funds can become an important resource to counteract such oppression. If zakat is managed by the government, there is a risk that these funds could be manipulated or used for purposes that do not align with the principles of Islamic philanthropy. Therefore, keeping zakat management in the hands of the Muslim community is important to ensure that these funds are used for the right purposes and can have a greater positive impact.

Given these pressing issues, it's crucial to consider whether Islamic philanthropy should intervene in addressing poverty. What's more critical: directing funds to bolster Muslim civil society organizations, or focusing on poverty alleviation? Strengthening civil society organizations is essential because, without their influence, the state can become ungovernable. In a scenario where society is weakened, and the state is corrupt, economic resources inevitably concentrate in the hands of a corrupt elite and their cronies. Intervening poverty issues alone will prove ineffective if the root cause—government corruption and inefficiency—is not addressed.

Conclusion

In conclusion, the literature on Islam, Sustainable Development Goals (SDGs), and Islamic philanthropy provides valuable insights into the potential synergies and challenges in leveraging religious principles for global development efforts. The intersection of Islam with the SDGs underscores the compatibility between Islamic values and the objectives of sustainable development, particularly in areas such as poverty alleviation, social justice, and economic equity. Islamic finance and philanthropy emerge as significant mechanisms for advancing SDGs, offering ethical frameworks and financial resources to address pressing societal challenges. While the literature predominantly emphasizes the alignment between Islam and the SDGs, there is a noticeable lack of critical analysis within this discourse. This absence of critique may stem from perceptions of inherent compatibility between Islamic principles and the SDGs, as well as a focus on constructive engagement with the global development agenda. However, critical examination is essential to address the complexities and tensions inherent in this relationship, ensuring that efforts toward sustainable development are contextually sensitive and inclusive.

Islamic philanthropy holds immense potential in contributing to SDGs, with examples such as zakat demonstrating its efficacy in poverty alleviation. However, questions arise regarding the role of Islamic philanthropy concerning state responsibilities, potential risks of intervention, and the need for effective coordination and governance. Critically analyzing these aspects is crucial to maximizing the impact of Islamic philanthropy on sustainable development objectives while ensuring accountability, transparency, and alignment with ethical principles. While Islamic philanthropy is indeed capable of contributing to the achievement of the SDGs, perhaps we also need to reassess how it contributes and how the global agenda will not harm Muslims as a civil society vis-a-vis the state.

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