Journal of Muslim Philanthropy & Civil Society

Fall 2023 • Volume VII • Number I

Center on Muslim Philanthropy

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ACKNOWLEDGEMENTS

This issue would not have been possible without the help and support of our colleagues and co-authors. Special thanks goes to co-editors-in-chief of the *Journal of Muslim Philanthropy & Civil Society*, Shariq Siddiqui and Scott C. Alexander, in addition to associate editors, Micah A. Hughes and Zeeshan Noor, managing editor, Mohannad Mofawaz and assistant managing editor, Kristine Ouano. We are profoundly grateful for the constant support as we put this special issue together. We would also like to thank our anonymous reviewers who thoroughly reviewed every article along the way and provided with valuable feedback and Molly Reinhoudt for the copy-editing process.

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The Problems and Perils of Muslims Condemning Terrorism

Todd Green, PhD
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Abstract
Calls for Muslims to condemn terrorist attacks are commonplace in the United States and Europe. These calls emanate from public figures and media outlets across the political and ideological spectrum. This article briefly surveys efforts primarily from Muslim scholars, leaders, and organizations to heed these calls and to communicate, in word and in deed, their rejection of terrorist attacks supposedly carried out in the name of Islam. The article raises questions about whether these efforts make a difference in improving attitudes toward Muslims who live in the United States and Europe. The article argues that Muslim attempts to condemn terrorism inadvertently reinforce Islamophobia, in part because such efforts involve tacit acceptance that Muslims should be presumed guilty of harboring violent tendencies and terrorist sympathies until proven otherwise, in part because such efforts keep the focus on Muslims and violence so that white and white Christian Americans and Europeans need not come to terms with their own violent past and their ongoing complicity in a violent world order.

In a CNN interview from 2015, *New York Times* columnist Roger Cohen took a firm position on why terrorism persisted. He insisted that we will never be able to reduce the threat of terrorism "until moderate Muslims really speak out—really say, 'This is not our religion'" ("NYT Columnist," 2015). Cohen was not the first *New York Times* columnist to call out Muslims for their supposed failure to condemn terrorism. In a 2005 column titled "If It's a Muslim Problem, It Needs a Muslim Solution," Thomas Friedman took Muslims to task for their silence in the face of terrorist attacks: "To this day—to this day—no major Muslim cleric or religious body has ever issued a fatwa condemning Osama bin Laden." Never mind that Friedman's own newspaper published a full-page ad just one month after 9/11 with statements from prominent Muslim leaders denouncing the attacks, including the king of Jordan, the Grand Mufti of Saudi Arabia, and the Organisation of the Islamic Conference (Esposito, 2010, p. 31). Never mind that three days after the 9/11 attacks, more than 40 Muslim scholars issued a statement unequivocally condemning the attacks: "We condemn, in the strongest terms, the incidents, which are against all human and Islamic norms" (Kurzman, 2020).

Whatever Muslims were doing in response to terrorism, it wasn't enough for them to be "heard" or "seen" by columnists writing for the nation's preeminent newspaper.

Cohen and Friedman are not outliers. Across the ideological spectrum in journalism and politics, prominent voices have issued a clarion call to Muslims, demanding that they say more and do more to condemn terrorism (Green, 2018, pp. xxiv–xxv). Media outlets have also amplified more extreme anti-Muslim voices that insist on Islam's intrinsically violent nature, and while this has often been done in order to reprimand these voices, the unintended consequence has been the increased salience of the narratives promoted by these voices (Bail, 2015).

For their part, Muslim leaders and organizations within and beyond the United States and Europe have heeded these calls, issuing statements and performing public acts of service in an effort to signal to the non-Muslim majority that they reject those who justify terrorism in the name of Islam. They have done so despite the claims by many mainstream journalists and politicians that Muslims have remained silent.

I will briefly survey some of these efforts before raising questions about whether these efforts—which are understandable given the intense scrutinization and securitization of Muslim populations in the United States and Europe—actually have the intended impact. Do these condemnations matter? Do they make a difference in reducing prejudice toward Muslims living in the United States and Europe? Do they put the non-Muslim majority, particularly white and white Christian Americans and Europeans, at ease in regard to the widespread belief that Muslims are prone to violence and terrorism?

My argument is that there is no evidence that Muslim condemnations of terrorism have a measurable impact on efforts to reduce Islamophobia or to counter stereotypes of Muslims as violent. If anything, Muslim condemnations inadvertently exacerbate Islamophobia in two important ways. First, they involve the tacit acceptance of a racist narrative in which Muslims are collectively presumed guilty of harboring violent tendencies and terrorist sympathies unless proven otherwise. In other words, Muslim condemnations confirm rather than challenge the master narrative in which terrorism is the preserve of Muslims. They leave intact the assumption that there is something inherent in Islam that requires Muslims to explain and defend themselves in a way that would not be the case for white and white Christian Americans and Europeans. Second, these condemnations keep the focus on Muslims and violence so that white and white Christian Americans and Europeans need not come to terms with their own violent past and their ongoing complicity in a violent world order.

This argument depends on a framework of interpretation and a body of scholarship in which Islamophobia is understood primarily as a form of racism. Some of the most significant studies of Islamophobia in both the United States and Europe recognize the intersection of racism and Islamophobia, both in terms of the interactions between anti-Black and anti-Muslim racism (Chan-Malik, 2018; Curtis, 2013; Khabeer, 2016) as well as the racialization of Muslims with immigrant backgrounds (Meer & Modood, 2019; Rana, 2011), including the ways

that Muslims officially classified as White, such as those with an Iranian background in the United States, are still denied the social benefits pertaining to Whiteness (Maghbouleh, 2017).

While Muslims are obviously not a race, they are racialized in Western contexts; that is, they are conceived of as an essentialized, monolithic entity collectively presumed guilty of embracing violent ideologies and therefore cast as a suspect population deserving of discrimination. This form of racialization reflects traditional understandings of racism rooted in skin color but also manifests itself in hostility toward Muslims based on real or perceived religious and cultural attributes, what scholars refer to as *cultural racism* (Green, 2019, pp. 29–31; Sematri, 2012). This means even White Muslims can be subject to racist assumptions and narratives because they are "plugged in" to a larger cultural and religious apparatus that renders them violent and dangerous. Demands for Muslims to say and do more to condemn terrorism, not to mention Muslim efforts to reject terrorism, cannot be understood apart from a recognition of the racialized assumptions that animate much of public and political discourse pertaining to Muslims in the United States and Europe.

Muslims Condemning Terrorism in Word and Deed

The evidence for Muslims condemning terrorism clearly and forcefully is incredibly easy to uncover, despite persistent assumptions to the contrary by journalists and politicians. Muslim leaders and scholars have issued a plethora of statements and fatwas demonstrating their conviction that the actions of terrorists do not align with Islamic teachings. A simple Google search of "Muslims condemning terrorism" will yield pages upon pages of articles and websites documenting these condemnations. Some efforts have been made to consolidate this unwieldy amount of condemnations. In 2017, for example, university student Heraa Hasmi created Muslim Condemn, a site that hosts a 712-page Google doc documenting close to 6,000 instances of Muslim condemnations of terrorism (Ali, 2018).

When one sorts through the rather larger number public statements on the topic, some prominent rationales emerge to justify the condemnations. One of the most prominent themes in the condemnations involves the prohibition against murder in Islam, often by referencing verses from the Qur'an, including this one: "We decreed to the Children of Israel that if anyone kills a person…it is as if he kills all mankind" (5:32). Yusuf al-Qaradawi, chair of the International Union of Muslim Scholars, argues this verse is representative of Islam's teachings on the sanctity of human life, adding that Islam "holds the human soul in high esteem, and considers the attack against innocent human beings a grave sin" (Sonn, 2016, p. 47). Organizations such as the Arab League have articulated similar views, as have the king of Jordan and several hundred scholars in the Amman Message (Kurzman, 2020; The Amman Message, 2004).

Other themes that surface repeatedly in these condemnations include condemnations of the killing of emissaries, extremist interpretations of *jihad*, forced conversions to Islam, and the reinstitution of slavery. Statements such as the *Letter to Baghdadi* (2014) make clear that these and other practices are neither

encouraged nor embraced by mainstream Muslims. The *Letter*, initially signed by over 100 scholars, takes ISIS to task for its violent and bloody interpretation of a faith practiced by over one billion people globally. The concerns in the letter echo in other quarters. Shaykh Muhammad al-Yaqoubi, a Syrian scholar, cites the hadith of the Prophet to argue that anyone who inflicts harm on those entering Muslim lands in the spirit of peace is at odds with the life and example of the Prophet himself (Al-Yaqoubi 2016, p. 33). Linda Sarsour, a prominent American Muslim activist, also cites the Prophet when it comes to the best form of jihad: "A word of truth in front of a tyrant ruler or leader" (Abrams, 2017). The Muslim Public Affairs Council in the United States straightforwardly rejects attempts by extremists to forcibly compel anyone to follow a particular version of Islam by stating that "true faith is incompatible with compulsion" (Muslim Public Affairs Council, 2013).

Muslims condemn terrorism not only in word but also in deed, often in very visible and public ways. The most obvious example involves the support offered by Muslim-majority nations to support the so-called "war on terror"—in particular, the US-led invasions of Afghanistan and Iraq after the 9/11 attacks. Countries such as Turkey, Albania, Bahrain, Jordan, Pakistan, and the United Arab Emirates all assisted in the initial invasion of Afghanistan, variously providing troops, provisions, and supplies to the war effort. Operation Iraqi Freedom proved more controversial, but even so, various forms of assistance to the United States were offered from Muslim-majority countries. Jordan and Saudi Arabia, for example, allowed overflights of US missiles and aircraft, while Egypt granted the US military free passage through the Suez Canal in addition to giving access to airspace.

In Western nations, Muslims joined the ranks of the military and fought in the war on terror, at times falling in the line of duty. According to Nazia Kazi (2019), Muslim participation in the military functions as a "marker of acceptability," a means by which Muslims can try to gain cultural and political acceptance through serving in and even dying in imperialist wars (p. 82). The most notable example of this involves the case of Captain Humayun Khan of the US Army Reserves. Khan, born in the United Arab Emirates into a family with Pakistani roots, grew up in the Washington, DC, area and graduated from the University of Virginia in 2000. Four years later, Khan was deployed to Iraq, and four months into his tour, Khan was killed by an improvised explosive device. He was awarded the Bronze Star and Purple Heart for his actions and buried in Arlington National Cemetery, with full military honors.

Khan's parents, Khizr and Ghazala, received an invitation to speak at the Democratic National Convention in Philadelphia in 2016. There Khizr Khan chastised Donald Trump, the Republican presidential nominee, for demonizing Muslims and proposing to ban them from country. Khan invoked the memory of his dead son and contrasted him with Trump in terms of patriotism. Khan rhetorically asked Trump, "Have you ever been to Arlington Cemetery?," and then raised his finger and voice to proclaim: "You have sacrificed nothing and no one" ("Full Text," 2016). In the course of one evening, the entire nation became fixated on the death of a Muslim American soldier and the possibility that

Muslims were not just the enemy but possibly "one of us." Yet as Edward Curtis has noted, the effort to highlight the death of a Muslim American soldier by the Clinton campaign pointed at best to "partial, ambiguous acceptance" of Muslim Americans. Khan, after all, was both a member of a suspect population and yet "valuable precisely because of [his] nearness to the enemy" (Curtis, 2019, p. 50).

Some Muslims have also joined the ranks of intelligence agencies and police departments across the United States and Europe, essentially investing in the very national security and law enforcement apparatus that frequently targets, surveils, and profiles Muslim populations. The CIA noted in the aftermath of the San Bernardino attacks in 2015 that the contributions of Muslim employees were "mission critical" in light of the threats posed by terrorism (Ryan, 2016). The NYPD, a police department that has infamously and extensively surveilled and spied on Muslims, has at least one-thousand officers in its ranks who are Muslim or have a Muslim background (Alimahomed-Wilson, 2018; "Muslim NYPD Officer," 2016).

Similar to Muslims serving in the military, notable instances have emerged since 9/11 of Muslims in law enforcement or intelligence agencies receiving honors and recognition for their courageous efforts to combat terrorism. To take one example, in January 2015, a Muslim police officer named Ahmed Merabet became a national hero in France when he died after confronting extremists who attacked the Paris office of the satirical magazine *Charlie Hebdo*. Merabet received France's highest award, the Legion of Honor, from President François Hollande at his funeral. This recognition was all the more remarkable given that Merabet died defending a magazine that routinely published racist and Islamophobic content (Willsher, 2015).

Muslims have also cooperated quite extensively with law enforcement agencies in an effort to root out terrorists at home, despite Trump's complaint in 2016 that Muslims are "absolutely not reporting" suspected terrorists to the authorities (Grierson, 2016). According to Charles Kurzman at the University of North Carolina, from just after 9/11 through 2013, Muslims in the United States assisted law enforcement agencies in identifying 54 terrorist suspects or perpetrators out of a total of 188 individuals for whom the first tip was made public (Kurzman, 2014). This means that Muslims were responsible for reporting one quarter of terrorism suspects with a Muslim background. The data only tells part of the story. Some of the most high-profile terrorist attacks of the past decade have involved Muslims playing a significant role in finding terrorists. This includes tipping off the police as to the whereabouts of Abdelhamid Abaaoud, the leader of the Paris attacks in November 2015 that killed 130 people. Abaaoud's hideout was made known by a Muslim woman who later told journalists that she helped the police find Abaaoud because she believed Islam demanded justice (Miller & Mekhennet, 2016).

In terms of philanthropic activity, Muslims have led fundraising and blood drives to assist victims and the larger public in the wake of terrorist attacks. Concerning the former, Muslims have organized online fundraisers to help the families of victims of terrorist attacks. Muslims United for San Bernardino, Muslims United for the Victims of Pulse Shooting, and Muslims United for

London have raised hundreds of thousands of dollars for these causes. But it's not only attacks in which Muslims are involved, either as perpetrators or as victims, in which Muslims engage in these fundraising campaigns. Muslim organizations raised over $100,000 in 2015 to help the communities affected by the deliberate burning of eight African American churches. When Jewish cemeteries were desecrated in St. Louis and Philadelphia in 2017, Muslim Americans responded by raising close to $200,000 to repair damaged headstones (Green, 2018, pp. 90–91).

To commemorate the 10th anniversary of the 9/11 attacks, an organization known as Muslims for Life organized blood drives across the United States. These events became annual occurrences every September afterward, with over 1,000 blood drives alone held in the first four years since the campaign began in 2010. Muslims have both organized and contributed to blood drives in Europe as well in the aftermath of terrorist attacks, including the Paris and Brussels attacks of 2015 and 2016, respectively (Green, 2018, p. 90).

If there is a danger in lifting up the preceding examples of Muslims taking action against terrorism, it lies in conveying the impression that "good Muslims" are those who enlist in the military or join the FBI, while "bad Muslims" are critical of US militarism or government surveillance of Muslim populations. My purpose in the preceding discussion is not to suggest that Muslims should be accepted as "good" only after they have made public declarations against terrorism or have signed up for public activities deemed "patriotic" by the political and media elite. I want to demonstrate a more basic point: Muslims are already doing the very things they are accused of not doing by many politicians and journalists. In some instances, Muslims endeavor to become model patriots by proclaiming allegiance to the US Constitution, dying on the battlefield in Iraq, or cooperating with the very law enforcement and national security apparatus that singles them out as a suspect population. Muslims have gone out of their way to heed the call to "do more" to condemn terrorism. The question remains, has any of this made a difference in the efforts to reduce Islamophobia and to undermine narratives that assume some sort of organic link between Muslims and terrorism?

Rising Islamophobia since 9/11

There is no compelling evidence suggesting that Muslim condemnations of terrorism make much of a difference in reducing Islamophobia. This doesn't mean that such condemnations lack merit. It's hard to argue, for example, against Muslims condemning Abu-Bakr al-Baghdadi of ISIS, or hosting post-9/11 blood drives, or raising money to help restore desecrated Jewish cemeteries. I'm simply suggesting that whatever intrinsic merit such acts contain, it's difficult to find evidence proving that they do much to reduce Islamophobia or to undermine stereotypes of violent and terrorist-sympathizing Muslims.

By most metrics, Islamophobia has been on the rise for the past two decades, even as Muslim condemnations of terrorism have proliferated. Anti-Muslim hate crimes in the United States skyrocketed in the months following 9/11, and while they did decrease afterward, they never returned to pre-9/11 levels. In fact, depending on the year, we continue to see spikes in

anti-Muslim hate crimes, including in 2015 and 2016 when they reached their highest levels since 9/11 (Green, 2019, pp. 297–299).

Polls also point generally in the direction of more Americans perceiving a link between Islam and violence in recent years versus the period around 9/11. According to the Pew Research Center, just six months after 9/11, 25% of Americans believed Islam was more likely than other religions to encourage violence. In December 2016, 41% of Americans held this view, with just under 50% rejecting it. If broken down by political affiliation, one-third of Republicans believed Islam was more likely to promote violence in 2002, compared with 70% of Republicans in 2016. The shift was less marked among Democrats, but there was still a small rise in the percentage of Democrats who held this view during this time period as well (Pew Research Center, 2017, p. 124).

When Europeans were surveyed in 2016 about whether Muslims in their country have sympathies for ISIS, of the 10 countries surveyed, none had a majority that indicated "very few" Muslims supported ISIS. In five of the countries surveyed—Poland, Spain, Italy, Hungary, and Greece—the percentage of who believed that "most" or "many" Muslims in their countries supported ISIS ranged from 25% to almost half (Wike et al., 2016, p. 28). In the same poll, eight of the ten nations surveyed had majorities that believed the influx of refugees at the time, many of whom were Muslims, would increase the likelihood of terrorism in their countries (Wike et al., 2016, p. 3).

Government-sponsored initiatives targeting Muslims under the guise of counterterrorism or national security have also expanded since 9/11. In the immediate aftermath of 9/11, Muslim American civil liberties were curtailed through the USA PATRIOT Act (Cainkar, 2009, p. 123; Cury, 2021, pp. 56–57). Muslims entering the United States were subject to the National Entry-Exit Registration System, or NSEERS, which required fingerprints, photographs, and interviews from Muslim men from a select list of mostly Muslim-majority nations (Cainkar, 2009, p. 128; Cury, 2021, p. 61; Kundnani, 2015, p. 64).

Restrictions on religious freedom for Muslims in Europe have taken the form of a minaret ban in Switzerland and increasingly popular full-face veil bans in a number of European countries. "Soft" counterterrorism initiatives, often endorsed and promoted by politicians across the ideological spectrum, have disproportionately targeted Muslims on both sides of the Atlantic. We see this in Britain's Prevent program and the United States' Countering Violent Extremism (CVE) initiatives, both of which have been accused of securitizing and racializing Muslim populations and treating Muslims as "collectively responsible" for the extreme actions of a small number of co-religionists (Mauleón, 2018; Kundnani & Hayes, 2018, p. 38). The Muslim ban, which targeted populations in select Muslim-majority countries from entering the United States, became a priority early in the Trump administration in 2017 and ultimately was upheld by a controversial US Supreme Court ruling in 2018 (Green, 2019, 294-96). All of these initiatives, in addition to ongoing surveillance and profiling of Muslim populations by police departments and intelligence agencies, materialized or strengthened as Muslim leaders and organizations continued apace in their condemnations of terrorism.

There are no signs of that this trend is abating. The most prominent example in the past couple of years involves France's reaction to the murder of Samuel Paty, a history and geography teacher who was beheaded by an extremist named Abdullakh Anzorov in October 2020 after Paty had shown cartoons of the Prophet Muhammad to his students. The French government, under the leadership of President Emmanuel Macron, cracked down on the presumed dangers of Islamist organizations and leaders in the country, raiding dozens of Islamist groups, opening close to 100 investigations into radical preachers, and assessing the allegiance and viability of close to 50 organizations, some of which were later dissolved (Henley, 2020). This included the Collective against Islamophobia in France (abbreviated CCIF in the original French), one of the leading organizations in the country focusing on anti-Muslim racism and discrimination. Upon announcing the dissolution of CCIF, Interior Minister Gérald Darmanin accused it of being an "enemy of the republic" because it "consistently carried out Islamist propaganda," a claim rejected by the organization and by outside entities such as Human Rights Watch (Human Rights Watch, 2020).

The same month the CCIF was dissolved, the French government unveiled draft legislation to address the alleged scourge of Islamist separatism in the nation. The purpose of the so-called separatism bill was to address concerns expressed by Macron two months earlier, in which he stated that "Islam is a religion which is experiencing a crisis" and that France had an obligation to "free Islam from foreign influences" so that French Muslims could more readily embrace French values (Yeung, 2021). The bill, passed by the National Assembly in February 2021, allows the government to shut down houses of worship suspected of spreading hate. It also requires religious organizations to demonstrate a firm commitment to French secular values if they apply for or receive public funds, makes homeschooling for children three and older more difficult, and forbids all private contractors of public services from wearing religious symbols (Tidey, 2021). All such provisions are aimed at countering the spread of Islamist ideologies and to incentive Muslims to calibrate their social and political views to be more in line with those of the French government.

All of this matters because France has not witnessed a dearth of Muslim voices condemning the Paty murder. Mohammed Moussaoui, president of the French Council of the Muslim Faith, insisted Muslims were horrified by such a "heinous crime." Tareq Oubrou, imam of Bordeaux's Grand Mosque, labeled Paty's murder "an unspeakable act" that had nothing to do with Islam. The Council of Mosques in Rhône condemned the murder as "blind hatred" and proclaimed that Islam is not a religion that "feeds on the blood of the innocent." Approximately 30 imams of various mosques across France issued a public statement condemning "with great force this abominable act" (Couvelaire, 2020). None of these condemnations, however, enticed the French government to stand down from its efforts to target Muslims as a whole in the name of reducing Islamist violence and extremism.

This is a familiar pattern. Plenty of Muslim leaders and organizations condemned the November 2015 Paris attacks, including the French Muslims (Les Fédérations Musulmanes), the Union of Islamic Organizations of France, and the

French Council of the Muslim Faith. That did not stop the French government from imposing a state of emergency that targeted Muslim populations and included conducting warrantless searches, closing houses of worship, and ordering house arrests of suspected extremists without due process. Nor did Muslim condemnations hold the government back from extending the state of emergency on six subsequent occasions before it passed a counterterrorism law encoding many of these restrictive measures two years later (Osborne, 2017).

If what we are seeing then is the persistence and at times increase of hate crimes, Islamophobic attitudes, and restrictive measures targeting Muslim populations despite the widespread efforts of Muslims to speak out and take action against terrorism, it becomes imperative to turn our attention to another possibility: that these condemnations, far from reversing Islamophobic trends, may be inadvertently contributing to Islamophobia.

Muslim Condemnations, the Presumption of Guilt, and the Distraction from Western Violence

When Muslims respond to demands to condemn terrorism, both through words and actions, we must consider whether these well-intentioned efforts nonetheless reinforce the assumption that Muslims should be presumed guilty, that the burden falls on Muslims to convince majority populations that they are prone neither to violence nor to sympathizing with terrorism.

Think about the sheer number of condemnations Muslims have made against terrorism in the past couple of decades, only some of which are discussed in this article. Many of these condemnations have been made via high-profile, public venues, including major media outlets and on Twitter. Yet prominent journalists and politicians continue to expect if not demand that Muslims condemn terrorism. Why is that? Is it because journalists and politicians are unaware of these condemnations despite their otherwise high visibility? Perhaps. But addressing this ignorance would be as simple as Googling "Muslims condemning terrorism." There is almost a willful ignorance at work in public and political discourse about terrorism. It doesn't really matter in the end that examples of Muslims condemning terrorism are practically ubiquitous. The narrative that Muslims are a violent population and an existential threat to supposedly peaceful and civilized Western nations is deeply engrained in political and media institutions.

In fact, there is a much longer history behind this desire to frame Islam and Muslims in terms of violence. It extends back to premodern conflicts between European Christian empires and Islamic empires. This can be seen most clearly in the rise of the Ottoman Empire at the end of the Middle Ages and the reactions by Christian theologians to the military threat posed by the "Turks" to Christian political dominance in Europe. Martin Luther, the famed Protestant reformer from Germany, argued in *On War against the Turk* (1528) that Islam is a religion that is spread not by persuasion but "by the sword"—that is, by force and coercion (Green, 2019, p. 65). His argument was not original but rather reflected anti-Islam stereotypes already in circulation by the sixteenth century.

The conviction that Islam is prone to violence and barbarism found its most sophisticated articulation in the Orientalism that provided the ideological foundations for European and American imperialism from the nineteenth century onward. We do well to remember that efforts by Western nations in the past several centuries to dominate and exploit Muslim-majority regions depended heavily on stereotypes that Muslims were hostile, uncivilized, and backwards (Said, 1978). A clear example of this is in the work of Ernest Renan, a nineteenth-century French philologist and scholar of religion. In his famous lecture "Islam and Science" (1883), Renan depicted Muslims as lacking "everything that constitutes the European spirit," including reason, intellectual inquisitiveness, and civility. He believed that fanaticism and irrationality constituted the essence of Islam and the Arab race. Because of the "elements of barbarism" within Islam, along with Islam's violent proclivities, Renan argued in favor of European military power to subdue colonized Muslims, an argument that reflected the larger *Mission civilisatrice* that circulated among French orientalists of the age (Green, 2019, p. 91).

While decolonization characterized Europe's relationship with Muslim-majority regions in the mid-twentieth century, the Western imperial project was not finished. It took new shape in the Cold War imperial rivalry between the United States and the Soviet Union, each of which sought to extend military and political dominance over the Middle East. With the fall of the Soviet Union and the end of the Cold War, Muslim populations came to be viewed by many neo-conservatives and their neo-Orientalist collaborators as the main obstacle to continued US and Western global hegemony. The likes of Samuel Huntington, in sketching out a supposed "clash of civilizations" between Islam and the West, reinforced the link between Islam and violence by proclaiming matter-of-factly that "Islam has bloody borders" (Huntington, 1993, p. 35). By the time of the 9/11 attacks, policymakers and military strategists on both sides of the Atlantic were eager to take up the clash of civilizations thesis, and the anti-Muslim stereotypes underlying it, and dive headlong into a global war on terror based on it (Green, 2019, pp. 122–126).

Because Muslims "at home" become symbolic stand-ins for the Muslim terrorist abroad, efforts to penetrate the narrative of violence that sustains these ideologies will always struggle. Countries such as the United States depend on constructs of menacing Muslim terrorists who stand in the way of freedom and democracy in order to justify targeting broader Muslim populations in the global war on terror, both through pervasive military action abroad and restrictions on civil liberties on the domestic front. It's an old narrative that has served imperial interests for centuries. Muslims who try to push back against this narrative by telling truths about what they believe Islam teaches about violence and terrorism are running up against what Edward Said labeled a discourse with "very close ties to the enabling socio-economic and political institutions" of Western nations. Such a discourse, Said (1978) reminds us, cannot be undermined by offering counterevidence (p. 6). This discourse doesn't depend on truth, including the truth about what Muslims actually believe concerning violence. It depends on and reflects power.

When Muslims heed calls to condemn terrorism, they end up reinforcing a narrative that furthers Western imperialist interests. They signal that the problem really is with Islam, not with an unjust and brutally violent imperialist project. They convey the impression that the actions of a minority of Muslims who participate in terrorism says something about all Muslims, and that all Muslims are therefore obligated to say or do something to convince majority populations that Islam is a religion of peace. In other words, they end up investing in the racist presumption-of-guilt discourse that treats Muslims as collectively prone to violence, a discourse that, as we have seen, is integral to Western imperialist ambitions.

It's also a discourse that creates separate standards for White and White Christian Americans and Europeans, none of whom are expected to offer condemnations when people sharing their racial and religious backgrounds commit horrific acts of violence. This is because White and White Christian Americans and Europeans are afforded individuality. They are not presumed guilty of harboring violent tendencies or sympathies because of the actions of a few. In fact, Western imperial projects depend on giving White and White Christian populations the benefit of the doubt when it comes to violence. By default, these populations are framed as a force for good, harbingers of progress, and paradigms of freedom. White and White Christian Americans and Europeans who participate in violence or terrorism therefore are aberrations—exceptions to the rule.

Demands for Muslims to condemn terrorism prevent majority populations from coming to terms with their own violent past and their ongoing complicity in a violent world order. As long as public and political discourse is fixated on Muslims and their relationship to violence, White populations need not do any soul-searching or accept accountability for how Western nations were forged from extraordinary brutality and violence. It's not simply the classic examples of European Christians and violence that come to mind here: the Crusades, the Reconquista, the Inquisition, or the witch trials. It's the horrific violence perpetrated or sanctioned by Whites and White Christians in modern Western history: colonialism, genocide of indigenous populations, slavery, lynchings, Jim Crow, atomic annihilation, torture, and the war on terror.

The noted author Toni Morrison once said of anti-Black racism: "Know the function, the very serious function of racism, which is distraction" (Yam, 2019). This logic applies to anti-Muslim racism as well. Relentlessly asking Muslims to condemn terrorism and to prove they are not guilty of harboring violent tendencies is the ultimate distraction. It forces Muslims to explain themselves, to prove their innocence, and to defend their humanity, all the while letting White and White Christian populations off the hook for past and present crimes against racial and religious "others" in the name of Western civilization or the nation state. Muslims who subscribe to this narrative and endeavor to condemn terrorism do little to disrupt a master narrative that pits peaceful white Europeans and Americans against menacing, barbaric Muslims. If anything, Muslim condemnations buttress the narrative.

The path forward is not for Muslims to double down on protestations of innocence when they are presumed guilty of embracing or encouraging terrorism. This path, for all of its good intentions, has not made a notable difference when it comes to Islamophobia's stranglehold on public and political discourse, not to mention policies that target Muslims with exclusion, discrimination, or violence. The path forward involves interrogating the master narrative that constantly puts Muslims on the defensive, that pressures Muslims into putting on a military or police uniform to convince majority populations that they are on "our" side." The path forward involves refusing to accept the racist presumption of guilt that undergirds most demands for Muslims to condemn terrorism. The path forward involves recognizing the ways that Islamophobia has become so pervasive that it seeps into the otherwise noble efforts of Muslims to distance themselves from terrorists and to present themselves as model citizens. The path forward involves calling on White and White Christian populations to face their own violent histories and to do more to challenge the violence and racism on which Western nations have been forged.

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Dissent and Democracy in Contemporary India: Visions of Education, Versions of Citizenship, and Variants of Jihad

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Abstract
The post-2014 period in India has seen a clear political shift under the leadership of Modi-led BJP (Bharatiya Janata Party), a ruling party ideologically parented by the RSS (Rashtriya Swayamsevak Sangh), a right-wing Hindu-nationalist paramilitary volunteer organization that has millions of members nationwide. These years have been marked by a resurgent Hindu nationalism referred to as Hindutva. Hindutva as an ideology of majoritarian nationalism claims to make India a strong nation and gain international recognition as a rising power. However, both domestically and internationally, it is evident that contemporary that India is marked by a consistent erosion of liberal democratic norms whereby constitutionally guaranteed rights continue to be steadily qualified, undermined, and diminished, alongside a lack of promised improvement in global rankings on various indicators. Moreover, there has been an increase in anti-minority targeting, which is multidimensional and pursued through non/violent and extra/legal means. In this article, I explain the broad backdrop to political transformation and increased violence in India and then specifically focus on explicating two key dynamics—one, the multiple ways in which changes in the sphere of education have been crucial to how dissent is securitized in India and two, how the internalized hierarchical ordering of ideas of citizenship within Hindutva means that Hindu males are seen as the normative citizens and Muslims as the radical Other that can be targeted with exclusion, discrimination, humiliation, even lynching. Using the example of the multiplying vocabularies of "Jihad," I highlight how any aspect of Muslim life or livelihood can be interpreted as a form of sinister "Jihad" deserving a justifiably violent response and/or economic marginalization. I conclude by referring to the sustained and ongoing nature of this transformation of India and call for us to recognize and challenge it.

Keywords: *Education, Hindutva, Islamophobia, India, Jihad, Dissent, Nationalism*

Introduction

This article focuses on the post-2014 Hindutva transformation in India. Since 2014, when the Modi-led BJP (Bharatiya Janata Party) came to power at the national level, there has been an ongoing increase in violence in India. This increase has been systematic and multidimensional, and it structurally affects the marginalized minorities, especially the Muslims who are targeted as the Other. The BJP's 2014 election victory was attributable to Narendra Modi's twin promises of delivering Hindutva and development to the electorate (Kaul, 2017). But, in February 2019, a few months before the general elections, the BJP had already lost several regional elections and the unemployment rate stood at its highest in four decades. It was the mobilization of Hindutva in the form of hyper-nationalist sentiment in the media through the fundamentally Islamophobic anti-Pakistan and Kashmir terrorism tropes—following the tragic Pulwama attacks in the erstwhile state of Jammu and Kashmir in Indian-Administered-Kashmir—that played an important role in guaranteeing the second term in 2019 for the Modi-led BJP.

Hindutva, or the political use of Hindu religion in order to construct an idea of India as a Hindu nation, is central to the Modi-led BJP. As an ideology of majoritarian nationalism, Hindutva claims to strengthen India and gain international recognition as a Hindu nation and as a rising power. These claims are based on specific notions of identity as they relate to the state and its citizens, so that the upper-caste Hindu male citizen is the normative ideal. The roots of Hindutva go back in time to the founding of the RSS (Rashtriya Swayamsevak Sangh) in 1925. The RSS is the ideological parent of the ruling BJP and the Prime Minister and numerous BJP ministers are members of this right-wing nationwide paramilitary organization. The RSS has been banned at different points in the life of post-independence India, yet today it enjoys an unprecedented sway over government, politics, and policy. Although the RSS presents itself as a social service organization, during the first term in power, BJP government ministers made policy presentations to the RSS. Across the country, this Hindu supremacist organization has millions of members, and its branches exist across all professional bodies. The RSS also has various affiliated Hindu supremacist organizations that carry out weapons training for armed Hindu militias, enforce moral policing, or engage in other Hindutva nation-building activities within the country or overseas (Bajrang Dal and Vishwa Hindu Parishad being the most prominent among them). Together, this assemblage is referred to as the "Sangh Parivar" (Hindu nationalist "family" of organizations).

The followers of the Hindutva subscribe to it as a project of pride—pride about India as a Hindu nation and pride about India as a rising power. On this worldview, Hindutva is needed to redeem India as a Hindu nation that has historically been subdued by Muslim conquerors and Western colonialists. Selective Hindutva historiography paints a picture of the country as essentially

and primordially Hindu and casts as outsider and as subordinate non-Hindu identities that have been part of the Indian subcontinent for hundreds of years. The contrast is between the post-1947 Nehruvian idea of India, projected as being pluralist, secular, and socialist, and the contemporary Hindutva resuscitation of RSS idea of India as an ancient Hindu civilization where those who are not Hindu should still abide by the idea of India as a Hindu nation. Implicitly, in the latter, there is the understanding that the rights of other minorities are not derived from their status as individual rights-bearing subjects of the state but that they are dependent on the benevolence of the majority Hindu community. Hindutva, thus, is a socially conservative ideology with repressive communitarian echoes along the lines of the Hindu community being the "naturally" dominant one.

Hindutva as an ideology of majoritarian nationalism draws significant sustenance from the idea that it is about "Making India Great Again" (to use an American formulation), and in that sense, as Kaul (2019a) has argued, it is a project that is both neoliberal and nationalist, being "Postcolonial Neoliberal Nationalist." Far from the traditional understanding of neoliberalism and nationalism as opposing forces, this is a project that is majoritarian nationalist, neoliberal, and also postcolonial. Postcolonial not merely chronologically (post- as in after colonial) but in that it works with imaginaries of pride and futurity, so that the ruling party (and its Sangh Parivar family of Hindutva organizations) promise a return to the glorious past as future.

Thereby, a contradiction is at work; Hindutva ideologues claim to be making India proud by making it a Hindu rising power and yet at the same time this is not borne out in any of the indicators (of democracy, of religious freedom, of economic growth, of media freedom and more) where India has been declining. It is important to note two things here. First, that the precipitous decline in rights and freedoms in India is a verifiable, empirically substantiated fact. There are numerous ways in which we can index this (through global media reports, first-hand experiences, academic studies) and one clear international indication of this decline in a democracy is the Freedom House ranking for the country, which is now only a "Partly Free" democracy. Second, that while these restrictions on constitutionally guaranteed freedoms, decreasing rights, and recourse to judicial remedies affect all those in the country and in the diaspora in different ways, the sharp end of this is experienced by those who are a minority. Here, minority includes Indian Muslims, Dalits, Christians, Kashmiri Muslims, and activists/dissenters opposed to Hindutva anywhere. The effect on Muslims is particularly severe given the additional resonance between Islamophobic Hindutva and post-9/11 global Islamophobia.

In the following sections, I first discuss the ways in which the Hindutva project for contemporary India diminishes liberal democratic rights and freedoms, specifically the right to dissent, especially within education and academia that are meant to be the bastions of critical thinking. Although a linchpin of democratic functioning, dissent has increasingly been securitized in India and those who speak truth to power find themselves treated punitively. I then explain how Muslims are set up as an absolute Other to this Hindutva idea of India; the figure of the worthy "citizen" is at the center of this contestation and only citizens who

are deemed worthy to belong to the nation have their rights assured, others can be targeted with exclusion, discrimination, humiliation, even lynching. I demonstrate how any aspect of Muslim life or livelihood can be interpreted as a form of "Jihad" deserving a justifiably violent response and/or economic marginalization. I conclude by referring to the sustained and ongoing nature of this Hindutva transformation of India and calling for us to recognize and challenge it.

Securitization of Dissent through Changes to Education

The central part of the assault on rights and liberties with the Hindutva transformation is the securitization of dissent, and changes within the sphere of education are vital to achieving this. As Anand (2011) puts it, "[d]emocracy is not only about majority rule and minority rights, but also a political culture that allows for expressions of dissent without fear. Hindu nationalism has limited tolerance of dissent, resents minority rights, and only focuses on majority rule" (p. 159). The ability to express dissent is indispensable in any functioning democracy, but in contemporary India dissent and critical thinking is met with political labeling and punishment, and this is particularly severe when we consider education and the academic sphere.

In the post-2014 era, there has been a shifting of the common sense whereby it has become acceptable to label academics and others who dissent as "antinationals." Further, the specific use of phrases like "urban naxals" or "intellectual terrorists" is designed to target any activists or academics who speak as public intellectuals. The naxalite insurgency has a long and bloody history in rural areas, and calling academics and intellectuals "urban naxals" legitimizes the counter-insurgency style of thinking in the face of critical perspectives on democratic functioning. All protests against the regime can then be viewed through this prism. For instance, in 2019, Modi himself complained that Congress and the "urban naxals" were behind the protests against the citizenship amendment in India (see Saran, 2019). The wider term "antinationals" has become the preferred way to designate those who do not subscribe to Hindutva ideology, and dissent on specific issues like human rights or self-determination in Kashmir becomes immediately equated to sedition (see Kaul, 2018). The usage of offensive or derogatory political labels—including "sickular" for secular, "tukde-tukde gang" (or breakup gang) for critics, "presstitutes" for press and media—also serve an important purpose for violent Hindutva supporters in that they legitimize targeting and punishment of dissenting academics and institutions.

The reshaping of education and educational institutions is happening in a variety of ways. The heads of institutions are replaced by figures sympathetic to Hindutva ideology. Since 2014, several universities have been turned into battlegrounds as RSS-affiliated or Hindutva sympathetic individuals have been appointed as their vice chancellors. These struggles between senior management and faculty are replicated at the level of the student bodies that are youth wings of political parties in multiple universities (for examples, see Chenoy, 2017; Chaman, 2018; Sabrang India, 2019; Kaiser, 2020). The changes of the institutional heads have had a cascading effect across a range of potential and

possible activities: what lectures and seminars get approved, what courses are allowed to continue, how the syllabi of the courses are structured, what entry criteria are applied for research scholars, and so on. These questions have affected universities across the country, but prominent institutions like Jawahar Lal Nehru University (JNU), Jamia Milia University, Hyderabad Central University, Ashoka University, and others have especially been in the news.

JNU, especially, has been deeply embroiled in the struggles between progressive and fascist ideologies. In 2016, several students at JNU were accused of sedition for having raised anti-India slogans, leading to the famous JNU sedition case. Singh and Dasgupta (2019) explain how this JNU case was given a specific connotation that was repeatedly circulated in various media, which "helped produce an image of JNU as a hub for anti-national activities and as populated with Jihadi terrorists plotting against the state… this interpretation of JNU worked as a multipronged strategy for BJP, RSS and ABVP [RSS youth wing]" (pp. 59–60). The crackdown on universities is undemocratic and tied to a specific Hindutva version of nationalism (see Bannerjee, 2016; EPW, 2017). Numerous JNU students were arrested, and a prominent example of one is Umar Khalid, then a PhD scholar in history (see BBC, 2016). Umar, who was also part of subsequent protests, continued to be in prison in 2023, having spent over two years under trial in jail (Outlook 2022). JNU students and journalists have been attacked by right-wing vigilante groups, including at one point on the premises of a court (see Kumar, 2016). Incredibly enough, right-wing lawyers were the attackers who proudly owned up to the attack and marched in support of the perpetrators in the capital city of Delhi. The NDTV (2016) article on this is titled "'We Hit Him,' Proud Lawyers Said to Police after Attacking Kanhaiya Kumar," the JNU students' union president at the time. The article also quotes the Supreme Court as saying "It is unfortunate that lawyers have stooped to such low levels. What can we do?"

But this should hardly be surprising in contemporary India where, in 2018 during the Kathua rape case, right-wing Hindutva activists, including two BJP ministers, marched in, and addressed, a rally organized by Hindu Ekta Manch (Hindu Unity Forum) against the arrest of the accused Hindu rapists of an eight-year-old Muslim girl, Aasifa (who belonged to a marginalized nomadic community in Jammu). A Muslim biotechnology master's student called Najeeb Ahmed disappeared in 2016 from the JNU campus after a reported scuffle with ABVP and has not been found even after five years (Aljazeera, 2021) The hashtag "where is najeeb" periodically surfaces on social media as a reminder of this, even as his mother resiliently pursues the campaign to get justice. The ultimate effect of such incidents is to create an atmosphere of fear and silence on university campuses. Academics who are critical of the government are penalized and vilified, court cases are lodged against them; a prominent example here is Nivedita Menon at JNU who was targeted as antinational (see Chaturvedi 2021). When Pratap Bhanu Mehta, a professor at Ashoka University, resigned in 2021 stating that his association with the university could be a political liability, a colleague of his noted that the university where he worked was backed by private capital and yet "can no longer provide a space for academic expression and

freedom" (see Dhillon, 2021). Over the course of time from 2014 to 2021, even those who were former advisers of the Modi government or who refrained from criticizing the government for its first few years in power now find that even their speech cannot be safeguarded through privilege.

Changes in policy have also been a means of targeting dissent, at times in ways that are reminiscent of colonial or authoritarian comparisons. In 2018, the government sought to turn teachers at central universities into government servants, making Central Civil Services (Conduct) Rules applicable to them. Sharma (2018) refers to how these rules restrict the freedom to criticize the government and its functioning and mirror the Indian Universities Bill brought in by the British Viceroy Curzon in 1903. The Modi government has tried to turn teachers into bureaucrats so that they must abide by CCS rules, which forbid academics from taking part in protests against the government or being critical of the government in their work. Student research is also sought to be surveilled and restricted. An order was issued by the Ministry of Human Resources in 2019 stating that only those PhD students should be admitted whose work is on topics related to "national priorities" (see Sharma, 2019). Upon protest by academics, the Ministry blamed this on a confusion caused due to an error, stating that "some junior officer of the under-secretary level inserted the word national priorities in the minutes" and emphasizing that their discussions had focused on how "many irrelevant PhDs are being done these days, which actually have no contribution to society and nation building." As with many totalitarian projects, the rationale offered for any policy moves is that they are meant to improve collective welfare in some way.

In 2021, the Ministry of External Affairs (MEA) sought to bring in rules requiring any publicly funded institution to seek prior approval from MEA if it wanted to host any speakers from abroad in online conferences or seminars on certain issues relating to Indian security or India's internal matters. This would have been similar to creating visa restrictions for online conferences, something existing in no other country (The Wire, 2021a). Although this did not eventually transition into successful policy due to wide-ranging domestic and international criticism, the restrictions on who is allowed to speak on topics such as Kashmir or the country's borders operate in a de facto manner. At its very base, there is a policing of speech, of what can be said, written, and read about the regime. Critical scholarship within institutions is discouraged and critical academics from outside are refused permission to present their work. In many instances, this denial of permission to speak about Hindutva transformation, Islamophobia, Kashmir, and so on is formal. It can take the form of lectures being agreed but within specified parameters of what the titles can be or lectures that are canceled after being arranged. However, an equally powerful and often used tactic to suppress dissent is through the mobilizing of right-wing student groups and vigilantes. Such groups of people, affiliated with Hindutva organizations, organize to challenge critical talks or publications (Kaul, 2021; Bala, 2022). This is a powerful means of stifling critical discourse on Hindutva in institutions within the country and abroad since it invokes the area of "hurt sentiments."

An academic conference on Hindu nationalism (titled "Dismantling Hindutva") held in the United States in 2021 was the focus of such a concerted attack where the speakers received death threats and various Hindu nationalist groups coordinated to carry out a campaign to apply pressure on universities that had academics who were participating in this (Ellis-Petersen, 2021). This weaponization of religious feeling and vigilante mobilization to harass and attack dissenters is used quite effectively to suppress free speech. There are coordinated campaigns against books on Indian history or Hinduism that are challenging of Hindutva claims; an early example of such targeting—in the run up to the 2014 elections—was a book on the alternate history of Hindus by US scholar Wendy Doniger that was attacked by Hindutva activists like Dinanath Batra who runs a Shiksha Bachao Andolan (campaign to save education) (see Time, 2014; Menon, 2014). School textbooks are sought to be aligned to Hindutva perspectives on Indian history and society, even at the cost of compromising relevant detail. For instance, a school history textbook in Rajasthan made no mention of Nehru as India's first Prime Minister (*India Today*, 2016). There has also been a systematic attempt to remove Mughals from history textbooks and replace them with Hindu rulers across the country (*Firstpost*, 2017a). Periodically, social media controversies on education in India surface online when hashtags like "delete Mughals from history" circulate on Twitter or exam papers reveal regressive passages of text. Many of these changes, dispersed as they are across a spectrum of the dramatic ongoing transformation (see Sundar & Fazili, 2020), are not always the focus of much attention. But, the overall assault on dissent and freethinking as well as the link with neoliberal remaking is evident. As Patnaik (2021) explains, the New Educational Policy (NEP) of the government, which seeks to replace the University Grants Commission (UGC) and radically restructure the educational setup, will homogenize syllabi and course content. Menon (2020) close-reads the NEP text to reveal the agendas of privatization and Hindu supremacism in the policy. A former president of the Delhi University Teachers Association, Narain (2022) also explains the many ways in which this policy will effectively harm publicly funded education, growth of students and teachers through setting up perverse incentives on funding and recruitment.

Another Hindutva tactic has been to transform educational institutions along ideological lines to install Hindutva figures as academics even when they lack scholarly credentials. Individuals who do not have the required qualifications or fulfill the criteria have been appointed as academics (see *The Wire*, 2018). In all this, there is also a role played by Hindutva-aligned foundations and think tanks through which the Sangh expands into society (see Mohan, 2021) and revolving doors are created between government roles and Hindutva think tanks; for instance, between the National Security Agency and the Vivekananda International Foundation (see Ramachandran, 2017). While these foundations thrive and generate discourse conducive to Hindutva ideology, other nongovernmental organizations, research institutes, and think tanks that work with the environment or human rights are either shut down or accused of being foreign agents or of being antinational (see Singh, 2022). New research fields like cow science, consonant with Hindutva worldviews, are in the process of being

promoted and legitimized, irrespective of scientific evidence (see Kaul, 2015; Chandrashekhar, 2020; Gettleman & Raj, 2021). Hindutva pseudo-science, revisionist history, and misinformation infiltrates prominent institutions and media; at times such as during the coronavirus pandemic, it costs lives (see Chopra, 2021; Bhattacharya, 2021).

This attack on critical thinking in the public sphere alongside the restructuring and radical reshaping of educational institutions is vitally significant for the normalization of the Hindutva worldview since the restrictions on rights and freedoms require narratives of legitimacy to immunize them from critical interrogation. This is even more relevant given the yawning gap between the rhetoric of Rising India and the reality of the economy. The narratives of legitimacy therefore entrench in public understanding what can be done to whom with which consequences. Education is a key ingredient of critical thinking. Ergo, the attack on critical education is a prerequisite for the success of totalitarian ideologies. The restrictions on critical thinking and the censorship of dissenting views in the name of anti-nationalism or sedition or urban naxalism decreases the plurality of perspectives and the scope for deliberation in the public sphere, of which the universities, schools, and other educational institutions are a crucial part. In line with the philosopher Hannah Arendt's link between the decimation of the public sphere and the rise of totalitarianism (see Butler, 2011), the Hindutva transformation in India is being undertaken by targeting the public sphere where critical thinking and exchange might be possible. The transformation is systemic and structural in how it affects the marginalized and the minorities, being most pernicious for Muslims, who are constructed as the absolute Other of the Hindutva project.

Normative Hindutva Citizen and the Muslim Other Practicing Variants of Jihad

Hindutva is a regressive nativist project that places as its Other various kinds of identities, and the Muslim identity is the prime othered identity. Across disciplines, there is much literature on Hindutva that relates to its historical origins especially with the RSS and its Sangh Parivar ideology, its relationship with Hinduism, its violent trends; its relationship with the BJP, its relationship with right-wing extremism, its existence as a form of nationalism, and so on (for examples, see Sharma, 2003; Anand, 2007, 2009, 2011; Kaul, 2015, 2017; Banaji, 2018; Waikar, 2018; Ramachandran, 2020; Leidig, 2020). Anand (2011) provides a particularly prescient and significant theorization of Hindutva that combines conceptual and ethnographic work. Hindutva as Hindu supremacist nationalism seeks to construct the idea of a Hindu nation for a historically beleaguered Hindu people who have historically been besieged by foreigners, especially Muslims. Hindutva fanatics attribute to the Muslim Other a variety of genetic, existential, socio-biological, and religious perversions and moral deformities (backward, overpopulating, depraved, fundamentalist etcetera), due to which they are stereotyped as the complete Other. As Anand (2009) puts it "terrorism, violence, genocide of Kashmiri Hindus, conversion, illegal infiltration by Bangladeshi

Muslims, seduction and rape of innocent Hindu girls, and over-population are all conjured up as weapons used by the traitorous Muslims to overwhelm Hindus in India" (p. 31). These Hindutva stereotypes of Muslims result in an encounter that can be understood in terms of "emulation, abjection, and extermination" (Anand, 2007, p. 261; cf. Jaffrelot, 1999). In this way, the Muslim Other serves as a warning to the Hindu self that allows the coherence of a Hindu national identity and also creates the legitimacy for dominant Hindu supremacist ideas.

The innovative strategies used by the Hindutva project of the Modi-led BJP are analyzed in detail in Kaul (2017). The BJP victory in 2014 was attributable to Modi as spearheading a project that combined Hindutva and development, however, there have been disastrous effects of Modi tenure on "minorities, environmentalists, labour rights activists, liberal media, progressive universities, socially, and economically vulnerable groups such as Dalits (oppressed castes) and farmers" (Kaul, 2017, p. 529). Notwithstanding the killings and beatings, murders of rationalists and atheists, open hate speech, removal of environmental safeguards, establishment friendly makeover of institutions, judicial quietude, heightened moral policing, increased surveillance, anti-science outlook, concerted attacks on critical public intellectuals, censorship of nongovernmental organizations, severe economic turmoil, the government remained popular and won another term in 2019. Kaul (2017) argues that this ought to be understood as a combination of political strategy (the systematic manipulation of inconsistencies and contradictions through a management of dualities by using "forked tongue" speech across domains such as corporate/grassroots, national/international, India/Bharat) and the constantly reinforced "Modi myth" that projects him as an ascetic, paternal, and decisive leader. In addition, the entrenched Islamophobia of the Sangh Parivar that the BJP trades on plays a crucial role. Kaul (2020a) analyzes how Islamophobia in India works in a multidimensional way to enable violence, subjugate, and intimidate Muslims as a threat to the nation in several different registers—the Indian Muslim is seen as the suspect citizen, the Kashmiri Muslim is seen as a latent terrorist, the nation-state of Pakistan is seen as an existential absolute enemy Other, and Muslim refugees such as the Rohingya are seen as invasive pests and referred to as such in dehumanizing animalizing language by prominent BJP leaders such as the Indian Home Minister Amit Shah.

Considering the functioning of Hindutva as a nationalist discourse in relation to Muslims as people, Islam as a religion, Islamophobia as a politically useful practice for the Hindutva project, and acknowledging the literature on Hindutva and how Islamophobia is central to the BJP as a Hindutva party (both before and after Modi came to power), I want to highlight how citizenship or the idea of who is a legitimate and worthy Indian citizen has become central to the BJP Hindutva imaginary. As a result of the numerous systematically exotic and/or derogatory stereotypes of the Muslim body, the Muslim individual who refuses to denounce Islam and accept a subordinate citizenship in a Hindu nation is rendered an extreme Other of the normative Hindu citizen. This Muslim Other, for the very survival of its existence in a Hindutva nation, perforce has to endure the possibility of restrictions, discriminations, humiliations, and acts of violence.

Moreover, as I explain below, every aspect of life and livelihood of this Muslim Other is able to be interpreted through the notion of Jihad. This Hindutva transformation of India is currently at a stage where public calls for genocidal acts are being made by Hindu religious leaders who have little fear of the police and no censure from the ruling politicians.

The fact that citizenship, the idea of what it means to be an Indian citizen, has become ever more central to this project was exemplified with the 2019 Citizenship Amendment Act, which created a religious route to citizenship. Venkatesh and Ahmad (2020) refer to the antecedents of this move and explain its contradictions and hypocrisies (see also Rehman, 2021). In 2003, the BJP-led coalition amended the Indian citizenship act of 1955 to define the idea of an "illegal migrant." In 2019 they passed the Citizenship Amendment Act, which created an exemption from this category for persons of various different religions—except Muslims—from three neighboring Muslim-majority countries (Afghanistan, Bangladesh, Pakistan). As a result, non-Muslim people from these countries could apply for citizenship in India as long as they fulfilled certain conditions. Muslim citizens of those countries (even if Muslims were persecuted in these countries) would not be similarly eligible. Along similar lines, the government also moved to implement the National Register of Citizens (NRC), which places the burden of proving citizenship through detailed documentation on the people and disproportionately affects those who are already most marginalized. The NRC pilots have enforced statelessness and life in detention camps in states like Assam in the northeastern part of the country (Kaul, 2020b). The significant contestation in this political project is about the idea of citizenship and the question of who is a legitimate citizen of India. The Hindutva project has an internalized hierarchy of citizenship where a Hindu male Indian is the normative citizen. To borrow from the sociologist Zerubavel (2018), this is the "unmarked norm" and against this idea, other identities are judged as being of different relative worth as citizens depending on how pathological, deviant, or abnormal they are seen to be from the norm. Muslims, Christians, Dalits, and others are marked in specific ways so that they have to demonstrate their goodness and worth as good patriotic citizens to be considered worthy of a subordinate citizenship dependent upon the benevolence of the Hindutva Indian state.

There is a multidimensional legal and extralegal vigilante violence that minorities, especially Muslims, are being subjected to by the Hindutva ideologues. Those who attempt to speak, teach, or write to raise critical consciousness about this in the public sphere are punished. There are numerous reports of instances where ordinary Muslim individuals have been deliberately publicly humiliated by Hindutva activists. Typically, Muslim men are degraded, made to adopt penitent postures, or worse. Then, there are the increased numbers of lynchings that are carried out by Hindutva activists; these include the "beef ban" lynchings where Muslim cattle transporters or meat consumers were killed on the suspicion of possessing or eating beef (see Kaul, 2015; Ramachandran, 2020). In another aspect of the restrictions on practices, there are also Hindutva attempts to restrict Muslims from offering prayers in any public areas. These are

not incidents that happen in some remote rural part of the country, but in Gurgaon (on the outskirts of the country's capital Delhi), there have been repeated attempts to stop Muslims from offering prayers in public (see Biswas, 2021).

The existential fear that is being engendered in people is through an idea of the absolute other—the Muslim. Connected to this is the appellation "Jihad" for anything that Muslims do—from love to livelihood is interpreted subversive antinational Jihadi activity. This creation of ontological insecurity against the Muslim Other then becomes the rationale of the regime to be able to push for policies that otherwise with democratic deliberation would be seen for what they are (i.e., attacks on the rights and freedoms of people). With the shifting of social common sense, there is an anti-insurgency type of thinking on who the citizen is, and the insecurity that it has led to in the lives of those who do not have the privilege of a Hindu surname is palpable.

A key way in which harassment, intimidation, and injury is perpetrated on minorities is through the use of the concept of "Jihad." The original Hindutva formulation in the 21st century has been "Love Jihad" (see Anand, 2011; Kaul, 2015; Strohl, 2019; Malji & Raza, 2021; Gupta, 2021) whereby marriages between Muslim men and women are seen as part of a conspiracy by Muslims to convert Hindu women to Islam. The idea here is to create a "moral panic" to save innocent Hindu women from being trapped by exceptionally virile, lustful Muslim men and to save the Hindu nation from a "take over" by the overpopulating Muslims. At its very root, this preposterous and unfounded idea relies on erasing the autonomy of those Hindu women who choose to marry Muslims. The deeply patriarchal and regressive nature of the ideology is clear from the emphasis within "Love Jihad" on interreligious marriages where the man is Muslim. Women are perceived as the property of men and the idea that the women might prefer a Muslim man is seen as deserving of punishment. Furthermore, this specious logic is also used to vilify and delegitimize women who speak up in the public realm by accusing them of being controlled puppets of Muslim men who hide behind them.

In recent years, this logic of "Love Jihad" has mutated into numerous other forms of "Jihad" in Indian public media and imagination—for instance, "Corona Jihad," "UPSC/Civil Services Jihad," "Thook/Spit Jihad," "Redi/Street Vendor Jihad," and "Land Jihad" to name a few. In each of these cases, life or livelihood related actions by Muslim individuals or community are interpreted as being imbued with sinister motivations of spreading "Jihad." In "Corona Jihad," it was alleged that Muslims in the Tablighi Jamaat order deliberately gathered to spread the coronavirus (see Asif, 2020; Apoorvanand, 2020). In sharp contrast to this, millions of Hindu devotees were allowed to gather for the holy Kumbh Mela on the banks of the Ganga/Ganges river even as the second wave of the pandemic in India was in the offing. In "UPSC Jihad," it was alleged that a large number of Muslims had secured high marks and infiltrated the bureaucracy through the civil services exam (called the UPSC) in order to enact a conspiracy against the nation (see Asthana, 2020). In "Thook Jihad," the allegation is that workers in Muslim eateries spit into the food that they cook, or that Muslim food workers deliberately contaminate the food that they serve to Hindus (see Jafri, 2021a; cf. Ranhotra, 2021). In "Redi Jihad," Muslim vegetable vendors are accused of deliberately

encroaching upon public spaces and of being Rohingya immigrants with a criminal past (see Jafri 2021b). In 'Land Jihad', Muslims who buy land in predominantly Hindu localities are accused of carrying out a Jihadist conspiracy through the means of systematically taking possession of houses in Hindu-dominated areas (FP Staff, 2017).

These claims of sinister Jihads are baseless and carry no empirical substantiation. These allegations are pushed by various Sangh Parivar or affiliated organisations and allied supremacist vigilante groups, and then propagated through various right-wing televisual media. They result in Muslims being ambushed, beaten up, and boycotted across a range of professions, and these attacks get exacerbated every year. For instance, Sachdev (2021) reports that within one month in 2021, there were cases of a Muslim rickshaw driver, beggar, bangle seller, scrap dealer, food seller, and cook being humiliated, assaulted, or beaten up in different states across the country. The multiplying variants of Hindutva allegations of "Jihad" are designed to delegitimize the social, political, and economic presence of Muslims across society. We can see a clear economic motive too, whereby members of the minority Muslim community are denied the terms of ordinary livelihood. As Kaul (2019a) has argued, "[a] political meaning to the Hindu identity is activated by linking it to entitlement and dispossession; defining it by the material or symbolic resources that it carries" (15). Further, "the discrimination faced by non-Hindus in a range of interactions where they are penalized" can be understood as "the 'wages of religious privilege' (to adapt Du Bois's term 'wages of whiteness') available even to the impoverished Hindus" (Kaul, 2019a, p. 15). Simultaneously, there is the effect of this in generating and consolidating Hindutva solidarity much beyond the exhortation not to let Hindu women marry Muslim men; one recent example is the video of a collective pledge where Hindus take an oath in large groups that they will not sell their land to Muslims, buy goods from Muslim shopkeepers, work for Muslims, and so on (PTI, 2022).

Conclusion

The Hindutva project has been unfolding in India over a long period of time and it has created its vision of India; it is a nationalist vision of the country as a Hindu supremacist democracy with subordinate rights and citizenship for dissenters and different identities. The radical Other is the Muslim (we can see this most clearly in the case of Kashmiri Muslims, whose rights are routinely and systematically violated en masse and whose consent in governance is seen as irrelevant, see Kaul, 2019b). Within India, activists, journalists, student leaders, officials, and other critics who shed light on the violence of Hindutva ideology are harassed and imprisoned. They are held without charge for long periods of time, or sometimes selectively charged for historic cases as a way of extracting revenge. The visible targeting of those whose ideas and actions are critical of the Hindutva project has also included the assassinations of rationalists, freethinkers, atheists, and journalists. There is a broader attack on media and on civil society. Most televisual and print media do not challenge Hindutva or the ruling party. The

judiciary is sought to be undermined. The role of the police in certain regions too has come under significant scrutiny especially in the aftermath of the "Delhi Riots" in 2020 when in the face of coordinated right-wing attacks on progressive activists, including at universities such as JNU and Jamia Milia Islamia in Delhi, the police appeared to have different and more lax rules for instigators or perpetrators of violence who functioned from a right-wing ideological perspective.

The "undeclared" nature of the emergency in India (in contrast to the period between 1975 and 1977 when an official "emergency" was declared by the then Congress government under Indira Gandhi) means that constitutional rights and freedoms are suspended or mutilated. Midway through the second term of the Modi-led BJP, freedoms are diminished, democracy is undermined, and rights are qualified in line with religious and other identities, but this transformation is accompanied by the hypocritical doublespeak of key figures like Modi who use a wide variety of prominent in-person global forums and digital spaces to uphold the ideals of tolerance, coexistence, democracy, Gandhian principles, and so on at the same time as maintaining absolute silence on egregious violations of these very same principles on a daily basis by adherents of the Hindutva ideology and/or the political party. Thus, the Hindutva transformation is happening broadly through legal and political means officially, along with a wholesale remaking of societal values and norms in line with the Sangh Parivar ideology of Hindu supremacism. From being a country that celebrated Gandhi for his values and understood the toxicity of the ideology that was held by the man who assassinated him (Nathuram Godse), today India sees open and unpunished calls by Hindu supremacists who revere Godse for having killed Gandhi.

To illustrate, a BJP leader (Anurag Thakur) from Delhi who was filmed on record inciting the crowd to chant "Desh ke gaddaron ko / Goli maaro saalon ko" (These traitors of the country / We should shoot these dastards) in 2020 found himself promoted to the status of being the Union Minister of Information and Broadcasting and Youth Affairs and Sports by 2021 (see John & Gray, 2021). In another case, in December 2021 in the Hindu holy city of Haridwar, a "religious parliament" was held where militant Hindu fanatic religious figures openly called for Hindus to arm themselves and use weapons against Muslims to kill them (see The Wire, 2021b). This was not a one-off event—events calling for Muslim genocide have happened previously too (see Aafaq & Jafri, 2021)—and the speakers (saffron-robed religious "sadhus"/saints) have continued to insist on the need to eliminate Muslims and target anyone who worships the Quran. The police dealing with the case were filmed laughing with them about how the police were not neutral but "on their side" (see Scroll, 2021). The BJP leadership, from Modi at the very top, has not denounced or dissociated themselves from any of these individuals, organizations, or views. There is a clear pattern of suppressing dissent, promoting Hindutva transformation of democracy, and maintaining a "strategic silence" on constitutional and democratic violations (see Kaul, 2017, p. 531 and passim).

The Hindutva vision for Indian democracy, embodied by the Modi-led BJP rejects universal human rights for being Western. Ministerial figures of the

BJP have referred to the inapplicability of Western standards of human rights to India since India has its own indigenous, Indian version of human rights (see Scroll, 2019). The appeal to indigeneity as an anticolonial anti-Western move is accompanied by the promise that Hindutva will make India better and stronger than it has ever been against the West, and this is used to entrench regressive logics. These Hindutva ideas that attribute universal human rights exclusively to the West, while also disregarding the colonial history of the West and human rights violations in the West, are ultimately riddled with contradictions (on this, see Kaul, 2019, 2020b).

The transformation that India is undergoing at present is not unique, but part of a wider global right-wing political project that is dangerously undermining democracy. The use of hypocrisy and double speak is crucial to it. Therefore, Hindutva ideologues do not profess to the dismantling of democracy that they seek, instead their strategy is to justify the transformation in the country in the name of promoting Indian indigeneity as opposed to a historically colonial Western worldview. The numerous examples provided here indicate the multifaceted and multipronged systematic attempts to silence critical voices and strategically use the idea of nativism and free speech and anticolonial indigeneity in order to crush dissent.

As India becomes more powerful, its ability to exert power against its minorities increases. The Hindutva transformation that I refer to here is not representative of mere worries and fearmongering; what global audiences typically hear is the tip of the iceberg. This project is much worse than is widely realized thanks to the "rising power" rhetoric. It is especially sinister because it is happening with the consent of millions as part of a carefully engineered project of violent majoritarian nationalism. At the same time, this is globally presented as an irrelevant distraction from the story of India as a rising economic power, or alternatively, as the story of a rightful nativist indigenous anti-Western anti-imperial anti-elite political project. Under the garb of challenging a historical Indian elite, everything from opposition parties like the Indian National Congress, to human rights activists, to Hindutva-critical voices in academia and in the diaspora are delegitimized, even as we are to understand that the real beleaguered are the billionaire crony capitalist backers of the regime and the political operators of the Hindutva project (powerful political figures, Hindutva entrepreneurial figures) who are somehow not elite.

In the West, the fact of India being a democracy is held up as a key difference between other rising powers such as China that are explicitly authoritarian. The Hindutva repression of dissent is rendered unrecognizable when compared with other countries in the region that offer examples of explicitly authoritarian regimes at present or in the past. The suppression of freedoms in India, while resembling authoritarian maneuvers elsewhere, still passes incognito, because it is not undertaken with a military takeover, or the suspension of the courts, or shutdown of the media. The insidious nature of the transformation in India is such that the authoritarian effects of fear, censorship, repression, and structural antiminority discriminations are being achieved without a military dictatorship, closed courts, or banned newspapers. It is being carried out with the

help of digital technologies to create Hindutva ecosystems and with the mainstreaming of toxic hyper-nationalist televisual media. The common-sense within the country is shifted to support a particular leader, a particular party, and a particular ideology with unquestioning obedience and without brooking the thought of any alternatives. This indoctrination uses everything from brute force (whether it is the police or the armed forces) to corporate influence to patterns of constitutional appointments; it is at the same time very complex and yet also rather transparent. The project has global links and benefits from diaspora validation of Modi and the regime; political spectacles have been used in the form of overseas rallies with Trump and other leaders and images from such political theater are selectively projected back to the viewers on Indian media to demonstrate the global validation of Modi and his regime and thus simultaneously construct legitimacy on that basis. The country is on a proto-fascist trajectory and the dynamics get exacerbated by the day. In early 2022, Genocide Watch again sounded an alarm about the possibility of genocide in India (see Aljazeera, 2022). The stark nature of the change in India post-2014 will have lasting implications due to its systemic and structural nature. If and when the leadership at the helm changes, the leagues of Hindutva supporters will not surrender the anti-minority, Islamophobic, antidemocratic, regressive, and nativist perspectives that have come to be normalized for them.

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Philanthropy, Demographics, and Growth in US Islamic Nonprofits: Evidence from IRS Form 990

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Abstract

An analysis of national-level data shows that Muslim nonprofits are relatively younger, smaller, located in more diverse urban settings, and growing more rapidly both in number and in contributions received compared with other religious and nonreligious nonprofits. No prior studies appear to have summarized national-level data on giving to US charitable organizations affiliated with Islam. As a first attempt to address this gap, this descriptive study compares the characteristics of Muslim-affiliated nonprofits to those of Christian-affiliated, Jewish-affiliated, and all other nonprofits using a dataset of e-filed IRS Form 990s with classifications using keywords appearing in organizational names or mission statements. Muslim nonprofits grew in number at a faster rate, were newer, spent less on fundraising as a percentage of total contributions, and received less in total contributions. However, when controlling for other organizational factors, Muslim nonprofits experienced significantly greater growth in total contributions than did Christian, Jewish, or other nonprofits. Finally, Muslim-affiliated organization were more likely to be headquartered in demographically younger, more diverse, urban settings.

Introduction

Religious giving accounts for 31% of all US charitable contributions, twice as much as the next largest type of charitable giving (Giving USA, 2018), and US charitable contributions have grown consistently over the last decade, reaching $410 billion in 2017, a 5.2% increase over 2016 (Giving USA, 2018). Many people in the US are religious—71% of Americans identify as at least somewhat

religious (Pew Research Center, 2018)—and many religions emphasize the importance of charitable giving. For example, Judaism encourages charitable giving (Ottoni‐Wilhelm, 2010), and some Christian sects urge their followers to donate a fixed portion of their income as a tithe (James & Jones, 2011; Poplaski, 2017). Islam requires its followers to pay *zakat*, a yearly gift to those in need designed to purify the giver's heart of greed and remind them to be thankful for what they have (Iqbal, 2015; Islam-Guide, 2016; Khan, 2017; Lambarraa & Riener, 2015; Ottoni‐Wilhelm, 2010). Although research on giving by Christians and to Christian organizations has been substantial, relatively little research has focused on giving by Muslims or to Muslim organizations.

Purpose and Contribution of Study

This study helps fill this gap in the research by using national data from IRS Form 990 to compare the reported contributions, and other characteristics, of Islamic nonprofit organizations to those of Christian nonprofit organizations, Jewish nonprofit organizations, and nonprofit organizations unaffiliated with Islam, Christianity, or Judaism.

This results in two contributions. First, some sense of the overall landscape of Islamic nonprofit organizations is delineated by an initial, descriptive analysis. This shows differences based on organizations' religious affiliation in characteristics such as organization age, total contributions, fundraising expenditures, professional fundraising services expenditures, fundraising efficiency ratio, and other demographic characteristics. These address the broad question: How do Muslim nonprofit organizations compare with Christian, Jewish, and unaffiliated nonprofits? Second, a more focused analysis explores the research question: Are contributions to Muslim nonprofits growing faster than those of other nonprofits? Given contemporaneous increases in the Muslim population in the US, our hypothesis is an affirmative answer.

Addressing this research question motivates a regression analysis that compares the growth in total contributions during the available years from this dataset (between 2011 and 2015) for Muslim organizations with the growth in total contributions over the same time for Christian organizations, Jewish organizations, and other nonprofit organizations while controlling for various organizational characteristics such as total assets, organization age, fundraising expenditures, and income from operations.

Literature Review

Previous National Studies on Muslim Charitable Giving

Despite the importance of this topic, no previous studies appear to have examined national level data on giving to US charitable organizations affiliated with Islam. Further, no nationally representative individual-level data appears to have been gathered on the charitable giving of Muslims in the US (Kasri, 2013; Opoku, 2013; Pollard et al., 2016; Rizal & Amin, 2017; Yaghi, 2009). Instead, studies into religious charitable giving have focused on giving to Christian and Jewish

nonprofit organizations and have grouped Muslim nonprofit organizations with other types of religious nonprofit organizations.

For example, in investigating the association between religion and individual giving to organizations that help people in need, Regnerus et al. (1998) grouped religions other than Christianity under "all other religions." The Pew Research Center (2018) groups hundreds of religious denominations into three categories ("Christian," "Non-Christian," and "Unaffiliated"), the Health and Retirement Study groups individuals into five categories ("Protestant," "Catholic," "Jewish," "No preference," and "Other") (University of Michigan Institute for Social Research, 2019), and the Panel Study of Income Dynamics groups Muslims under "other-non-Christian" (University of Michigan Institute for Social Research, 2017). Other studies use a single category for all types of religious giving (e.g., "Religious Giving") (Consumer Expenditure Survey, 2020), or otherwise do not ask specifically about giving to Muslim charities (American Community Survey, 2018; Current Population Survey, 2019; Federal Reserve Board, 2016), or ask about religious affiliation but not about religious contributions (NORC at the University of Chicago, 2018). While analysis of small population subsamples such as Muslims in the US may be more problematic due to relatively fewer observations (in the absence of oversampling), failing to collect any separate data at all leaves us completely in the dark.

This gap in the research is unfortunate for a number of reasons. For one thing, this conceals the characteristics of charitable giving from a significant and growing portion of the United States. Muslims in the US number 3.45 million (1.1% of the total population), and census data reveal that immigration from Muslim-majority countries has been increasing in recent years (Migration Policy Institute, 2018).

Importance of Charitable Giving among Muslims

Muslims are deeply committed to charitable giving. Islam not only encourages Muslims to engage in voluntary charitable giving (or *sadaqah*), but it also requires them to pay *zakat*, an annual gift based on one's wealth. The minimum gift is 2.5% of one's total wealth (Rizal & Amin, 2017). The magnitude of this mandatory contribution makes *zakat* one of the most significant forms of wealth transfer to the poor in existence (Iqbal, 2015; Islam-Guide, 2016; Khan, 2017; Lambarraa & Riener, 2015; Ottoni‐Wilhelm, 2010). However, *zakat* is meant to benefit the giver. *Zakat* means "purification," and it is designed to purify the giver's heart of greed and to remind them to be thankful for what they have. *Zakat* reflects the Islamic tenets that "wealth never decreases because of charity" (Quran 2:254) and that it is better to give than to receive. It also reflects the Islamic belief that giving is a way to happiness; giving not only makes the recipient happy, but it also makes the giver happy.

Although *zakat* is a form of charity and can be given to whomever the giver chooses, it differs from normal charity because the giver is required to give a specific amount (2.5%) (Iqbal, 2015; Islam-Guide, 2016; Khan, 2017; Lambarraa & Riener, 2015; Ottoni‐Wilhelm, 2010). Those who pay *zakat* are individually responsible for distributing it appropriately and are encouraged to

give it in person, or otherwise give through a reliable person or organization to distribute it for them. Consequently, the payment of *zakat*, when given through a nonprofit organization, would appear in the contributions to these nonprofit organizations (Masyita, 2018).

Previous Studies of Giving to Religious Organizations Using IRS Form 990 Data

Studies have used data from IRS Form 990 to investigate relationships among a number of variables, including tax incentives, information availability, fundraising expenditures, organization age, organization size, government grants, indirect contributions, other revenue, reputation, administrative efficiency, equity adequacy, financial stability, sources of income, operating margin, and charitable contributions. Feldstein (1975) used IRS Form 990 data to evaluate the impact of income taxes on charitable contributions to religious organizations, hospitals, educational organizations, and other organizations. Hansmann (1980) used IRS Form 990 data to investigate the relationship between charitable giving and the availability of organizational information, as did Gordon et al. (1999). Weisbrod and Dominguez (1986) used IRS Form 990 data to determine the effect of fundraising expenditures on charitable giving.

IRS Form 990 data have also been used to investigate the relationships between organization age, organization size, government grants, indirect contributions, other revenue, and reputation (Gordon & Khumawala, 1999). Okten and Weisbrod (2000) used IRS Form 990 data to identify the factors that affect contributions to private charitable organizations. Frumkin and Kim (2001) used IRS Form 990 data to calculate the effect on charitable contributions of the administrative efficiency factor, i.e., the ratio of administrative expenses to total expenses. Greenlee and Trussel (2004) used IRS Form 990 data to examine the relationship between equity adequacy and financial stability. Trussel and Parsons (2007) used IRS Form 990 data to describe relationships among efficiency, information availability, fundraising expenditures, reputation, and charitable contributions. Parsons and Trussel (2008) used IRS Form 990 data to investigate the relationship between an organization's sources of income and its charitable contributions and the relationship between an organization's operating margin and its charitable contributions.

Although numerous studies have used IRS Form 990 data to investigate relationships among financial variables, no previous study has used IRS Form 990 data to study giving to charitable organizations affiliated with specific religions. This descriptive study uses data from IRS Form 990 to compare giving to Islamic charitable organizations to giving to Christian and Jewish charitable organizations and to giving to "other nonprofit organizations."

Methodology

Data Source

This analysis uses data from the Open990 dataset collection (https://www.open990.com/data/). This dataset includes e-filed IRS Form 990s from 2010 through 2016 only, with complete data available for 2011 through 2015 only. The Internal Revenue Service (IRS) requires federally tax-exempt organizations to file IRS Form 990 annually. Although this filing is optional for churches, synagogues, and mosques, many do choose to file. Other tax-exempt organizations with religious affiliations are required to file annually. Since a large number of previous studies have used IRS Form 990 data, the data collection processes and limitations of data are discussed in great detail elsewhere (Ely et al., 2021).

This study uses IRS Form 990 data filed electronically by tax-exempt nonprofit organizations between 2011 and 2015, the years for which such data were available. It excludes data from special forms 990-PF, 990-EZ, and 990-N, which, respectively, are filed by private foundations, organizations with total assets less than $500K and gross receipts less than $200K, and organizations with gross receipts less than $50K. Finally, incomplete forms were removed from the sample, and when an organization filed multiple forms in a single year, only the most recent form was used. After these exclusions, the study analyzed data from 811,454 returns filed by 251,193 unique tax-exempt nonprofit organizations, including 133,277 returns filed in 2011, 163,661 returns filed in 2012, 164,678 returns filed in 2013, 168,206 returns filed in 2014, and 181,632 returns filed in 2015.

Variables

Religious Affiliation

IRS Form 990 does not classify organizations by specific religious affiliation. This study determines the religious affiliation of a given organization by looking for words associated with a particular religion in organizations' names or mission statements. Altamuro et al. (2021) use a similar keyword approach in classifying religious and nonreligious nonprofit organizations. Organizations whose names and mission statements include terms associated with Islam, Christianity, or Judaism are assumed to be affiliated with these religions. For example, if the name and mission statement of an organization includes "Muslim," "Islam," or any variation of these terms (e.g., "Islamic"), then that organization is considered a Muslim organization. Reflecting this system of classification, this study uses four dummy variables: "Muslim," "Christian," "Jewish," and "other nonprofit organizations," which includes all charitable organizations whose names and mission statements do not include terms associated with the aforementioned religions.

If the name or mission statement of an organization includes "Muslim," "Islam," or any variation of these (e.g. "Islamic"), then the organization is

considered a Muslim organization with that variable coded 1 (0 otherwise). If the name or mission statement of an organization includes "Catholic," "Evangelical," "Mainline," "Protestant," "Episcopal," "Methodist," "Lutheran," "Presbyterian," "Christ," "Mormon," "Latter-day," "Latter-day Saints," "Jehovah," "Church," "Jesus," or any variation of these (e.g. "Christian Church" or "Historically Black Protestant"), then the organization is considered a Christian organization. If the name or mission statement of an organization includes "Jewish" or "Jew," then the organization is considered a Jewish organization. All organizations coded 0 in all three of these categories are grouped under "other nonprofit organizations."

After coding, the final sample consists of 811,454 returns filed by 251,193 unique organizations, including 1,101 Muslim returns (filed by 388 unique organizations), 46,712 Christian returns (filed by 13,834 unique organizations), 7,500 Jewish returns (filed by 2,143 unique organizations), and 756,141 returns filed by 234,828 unique organizations grouped under "other nonprofit organizations." In all subsequent analysis, no imputed responses are used. Returns with missing values for a variable of interest are dropped from those analyses.

Organization Age

Organization age is calculated as the number of years since the organization formed. The year in which the organization formed is reported on IRS Form 990, Part L, "year of formation." A total of 758,607 returns from 232,634 unique organizations reported their age. Previous research has found this to be an important organizational characteristic (Harris et al., 2015; Walters & Wallis, 2021). Older organizations are, among other things, more likely to have established donor bases reflecting longer-running relationships and more likely to have accumulated capital assets like buildings, equipment, and real estate. Donors may also have a higher level of confidence in the stability of older organizations, which may impact their willingness to invest substantial contributions (Parsons & Trussel, 2008).

Total Contributions

Following Weisbrod and Dominguez (1986), Harris et al. (2015), and James (2018), this study defines a charitable organization's "Total Contributions" as the total dollar amount in contributions it receives in a year, including contributions from "federated campaigns, membership dues, fund-raising events, related organizations, government grants, and any other donation sources" (James, 2018, p. 6). Organizations that reported negative values for total contributions in any year are excluded because such values likely represent reporting errors. However, if an organization entered "nothing/missing" in the "donations" box (which happened in about 15% of the returns) it is treated as having received $0 in contributions that year.

Fundraising Expenditures

Previous studies have shown that fundraising expenditures influence charitable giving (e.g., Frumkin & Kim, 2001; Harris et al., 2015; James, 2018; Marudas & Jacobs, 2010; Okten & Weisbrod, 2000; Searing, 2018; Tinkelman, 1998; Weisbrod & Dominguez, 1986). This study measures an organization's fundraising expenditures using its total dollar amount of fundraising expenses in a given year. Fundraising expenditures are reported on IRS Form 990, Part I, line 16(b) as "total fundraising expenditures."

Professional Fundraising Services

This study measures a nonprofit organization's expenditures on professional fundraising services in a given year using its total dollar amount spent on professional fundraising fees in that year, which is reported on IRS Form 990, Part IX, line 11(e). The instructions for this section define "professional fundraising fees" as "the organization's fees to outside fundraisers who are paid for solicitation campaigns they conducted or for consultation services connected with a solicitation of contributions by the organization itself" (Marudas & Jacob, 2010).

Fundraising Efficiency Ratio

Fundraising efficiency ratio, which is generally calculated by dividing an organization's fundraising expenses by its total contributions, is a widely accepted measure of fundraising efficiency (Harris et al., 2015; Van Der Heijden, 2013; Krawczyk et al., 2017; Marudas et al., 2014; Trussel & Parsons, 2008). However, the data used in this study contain many outliers. While most organizations in the sample have small fundraising efficiency ratios (indicating that their total contributions were relatively large compared to their fundraising expenses), some have extremely large ratios (indicating that their fundraising expenses were relatively large compared to their total contributions). To limit the effects of outliers common with such ratios, negative values are here coded as zero and values above 50% are coded as 50%.

Demographic Characteristics

Averages are obtained for select demographic characteristics of the population residing in the zip code of each organization's home office. Data on these characteristics are extracted from the American Community Survey, which is administered every five years by the US Census Bureau. The following population variables are analyzed: average income, percentage aged 65 and above, percentage aged 18 to 65, average household size, percentage White, percentage Black, and percentage Asian. Also analyzed is the percentage of organizations located in non-metropolitan statistical areas (i.e., "percentage non-MSA"). Non-metropolitan statistical areas are, by definition, those with less than 50,000 residents (Dol.gov, 2020). For this reason, "percentage non-MSA" is

understood to represent the percentage of the nonprofit organizations located in rural areas.

Previous research has identified the relevance of nonprofit locational demographic characteristics related to race, age, and income (Bielefeld & Murdoch, 2004) for both service provision and resource availability. Additionally, although donors may come from any location, they may be more common from nearby areas and some research has found that philanthropic behaviors may vary between regions with different demographic characteristics (Wolpert, 1988).

Growth in Total Contributions

Following James (2018), this study calculates "Growth in Total Contributions" as follows:

$$g^{i}_{t,t-1} = \frac{Cont^{i}_{t} - Cont^{i}_{t-1}}{Cont^{i}_{t-1}} \times 100$$

where *(t)* represents the year and *(i)* represents the organization. Because observations for the current year *(t)* and the previous year *(t-1)* are required to calculate growth in total contributions but not every organization in the sample reported values for total contributions in at least two consecutive years, 340,217 observations are dropped from the analysis of growth in total contributions. As a result, growth in total contributions is calculated for 471,237 returns filed by 113,592 unique organizations. In addition, to account for values that are either extremely small (e.g., -100%) or extremely large (e.g., 99,000,000%) and thus likely to represent misreporting or error, all negative values are bottom coded as zero, and all values above 100% are coded as 100%.

Total Assets

Total assets are reported on IRS Form 990, Part I, line 20. Following Harris et al. (2015) and James (2018), negative values for total assets are set to their absolute values because they likely represent reporting errors.

Program Service Revenue

Program service revenue is a measure of operational activity and includes revenues from such activities. This is reported on IRS Form 990, Part I, line 9 as "program service revenue" (Harris et al., 2015; James, 2018).

NTEE_X

The National Taxonomy of Exempt Entities (NTEE) was developed by the IRS in the 1980s to classify different types of nonprofit organizations. It divides nonprofit organizations into 26 classifications, each of which is designated by a letter (A–Z) (Jones, 2019). For example, NTEE_A includes nonprofit

organizations dedicated to the arts, culture, and humanities, and NTEE_B includes nonprofit organizations dedicated to education. NTEE_X includes "religion-related" nonprofit organizations, and it divides these organizations among several subclassifications based on their activities and affiliations. For example, NTEE_X01 includes nonprofit organizations that engage in alliances and advocacy, and NTEE_X30 includes nonprofit organizations affiliated with Judaism (Jones, 2019).

Although certain NTEE_X subclassifications designate the religion with which an organization is affiliated, these subclassifications cannot be used as a reliable indicator of religious affiliation for two reasons. First, the IRS Form 990 data do not include the NTEE classification of every organization. Second, organizations affiliated with particular religions might have an NTEE_X subclassification that specifies what they do (e.g., alliances and advocacy) and not the religion with which they are affiliated. For these reasons, this study instead uses organizations' names and mission statements to determine their religious affiliations. However, because organizations that have religious activity as their primary field of activity (regardless of the particular religions with which they are affiliated) might differ from organizations in other fields of activity, this study controls for "NTEE_X," which includes all NTEE_X subclassifications.

Data Analyses

Two analyses are applied to the data. First, the descriptive analysis calculates descriptive statistics for religious affiliation, organization age, total contributions, growth in total contributions, fundraising expenditures, professional fundraising services, fundraising efficiency ratio, and demographic variables. For each of these variables, Muslim nonprofit organizations are compared to Christian nonprofit organizations, Jewish nonprofit organizations, and organizations grouped under "other nonprofit organizations."

Next, the regression analysis compares the growth in total contributions of Muslim nonprofit organizations to the growth in total contributions of Christian nonprofit organizations, Jewish nonprofit organizations, and organizations grouped under "other nonprofit organizations."

Descriptive Analysis

Methods

The first analysis calculates descriptive statistics for each variable of interest. For religious affiliation, it calculates the number of organizations with each affiliation in each year, the year-over-year percentage growth in the number of organizations with each affiliation, and the percentage growth in the number of organizations with each affiliation between 2011 and 2015. For organization age, total contributions, growth in total contributions, fundraising expenditures, professional fundraising services, and fundraising efficiency ratio, the analysis calculates the average across the entire sample and the average of organizations of each type in

each year. For zip code demographic characteristics, the analysis calculates for each type of organization the averages for select demographic characteristics of the population residing in the zip code of each organization's home office.

Results

Religious Affiliation

Table 1 shows the year-over-year percentage growth in the number of organizations of each affiliation. Table 2 shows the percentage growth in the number of organizations of each affiliation between 2011 and 2015. These results reveal that Muslim nonprofit organizations increased in number at a faster rate than did Christian nonprofit organizations, Jewish nonprofit organizations, and organizations grouped under "other nonprofit organizations." As Table 1 shows, for every year in the analysis, the percentage growth rate of the number of Muslim organizations was higher than the growth rate among any other type of organization. As Table 2 shows, between 2001 and 2015, the number of Muslim organizations grew by a greater percentage rate (122%) than did the numbers of Christian organizations, Jewish organizations, and organizations grouped under "other nonprofit organizations." Notably, we observe only e-filing organizations and growth among these organizations may not be the same as growth across all organizations.

Organization Age

Among the 758,607 returns that reported their age, the mean was 30.61 years, and the median was 25 years. Table 2 shows that Muslim nonprofit organizations were younger on average (12.63 years) than were Christian nonprofit organizations (29.64 years), Jewish nonprofit organizations (32.78 years), and organizations grouped under "other nonprofit organizations" (30.67 years).

Growth in Total Contributions

To account for changes in the number of organizations that filed in each year (thereby focusing on intra-organizational growth in total contributions), Table 3 presents only the results for organizations that filed *every year* between 2011 and 2015. These results suggest that Muslim nonprofit organizations typically experienced greater growth in total contributions than did Christian nonprofit organizations, Jewish nonprofit organizations, and organizations grouped under "other nonprofit organizations." However, the restriction to this much smaller number of always-reporting organizations results in observing only 70 of the Muslim nonprofits. This small number of observations may help to explain the relatively large magnitude increase in 2014 that would be less likely in the comparison groups, which include a much larger number of organizations.

Fundraising Efficiency Ratio

Table 4 reports results for fundraising efficiency ratio for the 292,486 returns that reported positive values for fundraising expenditures every year. Across this group, the mean fundraising efficiency ratio is 13.19%, and the median is 8%. The results show that Muslim nonprofit organizations have lower fundraising efficiency ratios, on average, than do Christian nonprofit organizations, Jewish nonprofit organizations, and organizations grouped under "other nonprofit organizations." Low fundraising efficiency ratios can signal efficient use of fundraising expenditures or underinvestment in fundraising.

Demographic Characteristics

Table 5 shows, for each type of nonprofit organization, the averages for select demographic characteristics of the populations residing in the zip codes of the organizations' home offices. The results reveal that, compared to those of all other types of nonprofit organizations, the populations residing in the zip codes of the home offices of the Muslim organizations tended to have fewer individuals over 65, fewer White individuals, and larger household sizes. They had higher average incomes than did the populations residing in the zip codes of the Christian organizations, but lower average incomes than did the populations residing in the zip codes of the Jewish organizations and the organizations grouped under "other nonprofit organizations." Muslim nonprofit organizations were also less likely to be located in rural, "non-MSA" zip codes (2.65%) than were Christian nonprofit organizations (17.66%) and organizations grouped under "other nonprofit organizations" (16.98%), although they were more likely than Jewish nonprofit organizations (0.48%) to be located in such non-MSA zip codes. These results suggest that Muslim nonprofit organizations tend to be located among populations that are urban, young, diverse, and made up of relatively large households.

Descriptive Summary

Between 2011 and 2015, the number of Muslim nonprofit organizations grew at a faster rate than did the numbers of all other types of nonprofit organizations, and Muslim nonprofit organizations were younger on average than were all other types of nonprofit organizations. In addition, Muslim nonprofit organizations had lower fundraising efficiency ratios than did all other types of nonprofit organizations but experienced more rapid contribution growth.

Regression Analysis

Methods

The regression analysis tests whether, when other organizational factors are controlled for, growth in total contributions is higher for Muslim organizations than for Christian organizations, Jewish organizations, and organizations grouped

under "other nonprofit organizations." To test this hypothesis, this study uses ordinary least square (OLS). Controlling for such factors is particularly important given that the descriptive statistics indicate that Muslim nonprofit organizations are notably younger than other nonprofit organizations. The regressions include nonprofit organizations reporting zero dollars for fundraising expenditures. Table 6 reports results where "other nonprofit organizations" serves as the reference group. Table 7 treats Muslim organizations as the reference group.

The scenarios alternate between using "other nonprofit organizations" and Muslim organizations as the reference group because this enables a determination of whether the growth in total contributions of Muslim organizations differs to a statistically significant degree from the growth in total contributions of the other types of organizations.

Results

Table 6 shows the statistically significant coefficients for Muslim organizations in the regressions reported in the four columns: (3.250), (2.297), (2.255), and (2.207), respectively. These reflect that Muslim organizations experienced greater growth in contributions than did organizations grouped under "other nonprofit organizations." Additionally, the relatively larger coefficients for Muslim organizations as compared with Christian or Jewish organizations suggest that Muslim organizations experienced greater growth in total contributions than did Christian or Jewish organizations. However, this analysis does not directly test that relationship.

Thus, although these results reveal that the difference in growth in total contributions between Muslim organizations and organizations grouped under "other nonprofit organizations" is statistically significant, it cannot be easily determined from these results alone whether the differences in growth in total contributions between Muslim organizations and Christian and Jewish organizations are statistically significant. For this reason, Table 7 reports results using Muslim organizations as the reference group. Mirroring the results from Table 6, the coefficients for "other nonprofit organizations" are (3.250), (2.297), (2.255), and (2.207), respectively. However, this table adds the direct comparison between Muslim organizations and either Christian or Jewish organizations. The results presented in Table 7 reveals that the differences in growth in total contributions between Muslim organizations and Christian and Jewish organizations are statistically significant.

Taken together, the results of the regression analysis reveal that Muslim organizations are generally experiencing significantly greater growth in total contributions than are Christian organizations, Jewish organizations, and organizations grouped under "other nonprofit organizations," even when other organizational characteristics are controlled for.

Discussion

The descriptive analyses compared Christian nonprofits, Jewish nonprofits, and nonprofits grouped under "other nonprofit organizations" to Muslim nonprofits. Muslim nonprofits were growing in number at a faster rate, were newer, had lower fundraising efficiency ratios, and were located in younger and more diverse areas. These results match the reality that immigration to the US from Muslim-majority countries has been increasing in recent years (Migration Policy Institute, 2018).

Between 2011 and 2015, the number of Muslim organizations grew at a faster rate than did the number of all other types of organizations. Further, Muslim organizations were younger on average than were all other types of organizations. Muslim organizations had lower fundraising efficiency ratios than did all other types of organizations and were located in younger and more diverse areas. Taken together, these results suggest that Muslim charitable organizations are a young and growing group. This study examined data from 2011 to 2015, when immigration to the US from Muslim-majority countries was growing (Migration Policy Institute, 2018). To the extent that the results reflect this growth, however, they may not apply to later periods during which, for any number of reasons, Muslim immigration to the US declines.

The second regression analyses tested the hypothesis that when other organizational characteristics are controlled for, growth in total contributions is greater for Muslim organizations than for Christian organizations, Jewish organizations, and organizations grouped "under other nonprofit organizations." The results confirm this hypothesis, revealing that between 2011 and 2015, Muslim organizations experienced significantly greater growth in total contributions than did Christian organizations, Jewish organizations, and other nonprofit organizations.

Limitations and Future Research

The dataset used in this study includes every nonprofit organization that filed IRS Form 990 electronically between 2011 and 2015. However, significant limitations apply. First, the data do not include organizations that filed on paper. Second, the data may have quality issues, including data that were accidentally or intentionally misreported (Andreoni & Payne, 2008; Ely et al., 2021; Froelich et al., 2000; Krishnan et al., 2005). Third, this dataset includes complete year data only from 2011 to 2015, when the US economy was expanding and immigration to the US from Muslim-majority countries was growing. Future studies could replicate the findings of this study in recessionary periods and in periods of declining immigration from Muslim-majority countries. Fourth, this study may include only a small percentage of religious nonprofit organizations because churches, synagogues, mosques, and other places of worship are not required to file IRS Form 990 (Montague, 2013). Some estimate the total number of all nonprofit entities (including private foundations and smaller organizations excluded by this analysis) to be at 1.8 million (Independent Sector, 2002), far

greater than our observations. As a result, the current conclusions are necessarily limited to the data observed. Fifth, although a plausible explanation of the results is that religious individuals' contributions reflect their religions' commitments to and prescriptions regarding charitable giving, no individual-level data are available to confirm that this is the case. Individual-level data will be required to explore this idea. Sixth, in some cases the religious categorization by the appearance of certain key words may have inaccurately identified the affiliation of the organization. Finally, more detailed data could be used to examine differences in the charitable giving of individuals belonging to different denominations and to religions and denominations with different levels of majority/minority status.

Conclusion

This study provides the first summary of national level data outlining the landscape of Muslim nonprofit organizations with an emphasis on philanthropy (contributions) to those organizations. Additionally, it hypothesizes that, as might be expected by contemporaneous increases in the US Muslim population, these Muslim nonprofit organizations are growing their contributions faster than other religious or non-religious nonprofit organizations. Both descriptive statistics and multivariate regression analyses confirm this hypothesis.

Muslim nonprofits are relatively younger, smaller, located in more diverse urban settings, and growing more rapidly both in number and in contributions received compared with other religious and non-religious nonprofits. The results suggest that Muslim nonprofit organizations will be of increasing importance to nonprofit researchers and policymakers. They also highlight the importance of generating individual-level data on Muslim charitable giving, which current national datasets fail to separately identify, instead grouping Muslim respondents into some version of a generic "other" category. Such data will be necessary to fully understand the growth of Muslim charitable giving and to aid charities (especially Muslim charities) in developing internal and external fundraising strategies for potential Muslim donors.

Table 1 Year-Over-Year Growth Rate of Number of Organizations E-filing IRS Form 990 (2011–2015)

Single-year growth in e-filing Form 990 organizations				
	2012	**2013**	**2014**	**2015**
Muslim organizations	30%	28%	18%	13%
Christian organizations	18%	2%	1%	6%
Jewish organizations	23%	6%	-1%	5%
Other nonprofit organizations	23%	0%	2%	8%

Table 2 Average Organization Age by Year and Religious Affiliation

	2011	2012	2013	2014	2015
Muslim organizations					
No. of observations	127	163	209	242	273
Mean	11.45	12.28	12.93	12.69	13.12
Std. Dev.	9.27	9.81	10.13	9.68	9.56
Christian organizations					
No. of observations	7,523	8,854	8,966	9,042	9,615
Mean	29.75	29.58	29.75	29.38	29.73
Std. Dev.	25.53	25.30	25.32	25.07	25.27
Jewish organizations					
No. of observations	1,170	1,445	1,523	1,505	1,591
Mean	33.41	32.69	32.15	32.59	33.17
Std. Dev.	27.84	27.23	27.04	27.86	27.80
Other nonprofit organizations					
No. of observations	116,227	142,783	143,306	146,227	157,816
Mean	30.34	30.78	30.59	30.59	30.97
Std. Dev.	24.19	24.12	23.91	24.05	24.20

Table 3 Total Contributions and Growth in Total Contributions for Organizations That Electronically Filed 990 EVERY Year (2011–2015)

	2011	2012	2013	2014	2015
Muslim organizations					
Average contributions	$1,242	$1,314	$1,414	$2,040	$2,066
	($189)	($204)	($188)	($196)	($223)
Change per organization $		$73	$100	$625	$26
Change per organization %		6%	8%	44%	1%
No. of observations	**70**	**70**	**70**	**70**	**70**
Christian organizations					
Average contributions	$2,607	$2,628	$2,859	$2,983	$3,158
	($277)	($285)	($305)	($307)	($311)
Change per organization $		$21	$231	$124	$175
Change per organization %		1%	9%	4%	6%
No. of observations	**4,159**	**4,159**	**4,159**	**4,159**	**4,159**
Jewish organizations					
Average contributions	$5,749	$5,763	$6,609	$6,846	$7,340
	($714)	($768)	($845)	($886)	($908)
Change per organization $		$14	$846	$237	$494
Change per organization %		0%	15%	4%	7%
No. of observations	**736**	**736**	**736**	**736**	**736**
Other nonprofit organizations					
Average contributions	$2,518	$2,581	$2,673	$2,860	$2,917
	($222)	($228)	($233)	($241)	($242)
Change per organization $		$63	$93	$186	$57
Change per organization %		3%	4%	7%	2%

No. of observations	**70,418**	**70,418**	**70,418**	**70,418**	**70,418**

Note: Mean Coefficients, Median are in parentheses. Total Contributions are measured in thousands of dollars.

Table 4 The Average (Median) of Fundraising Efficiency Ratio per Organization (among those reporting positive fundraising expenditures)

	2011	2012	2013	2014	2015
Muslim organizations					
	8.70%	9.74%	8.93%	9.04%	9.46%
	(4.53%)	(4.57%)	(5.41%)	(5.86%)	(4.95%)
Christian organizations					
	14.77%	14.37%	13.73%	13.12%	12.80%
	(9.11%)	(8.93%)	(8.41%)	(8.05%)	(7.83%)
Jewish organizations					
	12.07%	12.18%	12.14%	11.46%	11.45%
	(9.07%)	(8.96%)	(8.88%)	(8.37%)	(8.06%)
Other nonprofit organizations					
	13.51%	13.37%	13.23%	13.06%	12.92%
	(7.78%)	(7.73%)	(7.75%)	(7.63%)	(7.61%)

Note. Fundraising efficiency ratio is bottom coded to zero for all negative values and top coded to 50% for all positive values above 50%. Fundraising efficiency ratio calculated by divide fundraising expenditures over total contributions.

Table 5 Zip Code Demographic Characteristics of Organizational Headquarters: Reporting Means (Standard Deviations) and Statistical Significance of Difference with Muslim Organizations (Two-Sided T-Test).

Average Income	%Age 65+	%Age 18-65	Average household size	% White	% Black	% Asian	%in non-MSA
Muslim organizations							
$77,115	19.85%	41.75%	2.70	64.34%	13.26%	12.39%	2.65%
($56,573)	(6.27%)	(6.36%)	(0.46)	(20.37%)	(16.06%)	(12.06%)	
Christian organizations							
$72,569**	21.69%***	39.72%***	2.51***	75.30%***	12.46%	5.07%***	17.66%***
($56,523)	(7.26%)	(6.77%)	(0.39)	(20.31%)	(17.34%)	(8.21%)	
Jewish organizations							
$128,255***	21.35%***	42.62%***	2.44***	68.81%***	12.55%	11.23%***	0.48%***
($110,078)	(7.57%)	(10.99%)	(0.55)	(17.87%)	(16.32%)	(10.19%)	
Other nonprofit organizations							
$83,576***	21.55%**	40.99%***	2.43***	74.05%***	11.97%***	6.12%***	16.98%***
($78,440)	(7.81%)	(8.76%)	(0.44)	(20.50%)	(16.86%)	(8.77%)	

Note. *p < .10, ** p < .05, *** p < .01

Table 6 Total Contribution Growth by Religious Affiliation (OLS) with All Other Organizations as Reference Group

	Model 1	Model 2	Model 3	Model 4
Muslim	3.250	2.297	2.255	2.207
	(1.321)**	(1.321)*	(1.321)*	(1.321)*
Christian	0.693	0.710	0.678	0.701
	(0.202)***	(0.202)***	(0.202)***	(0.203)***
Jewish	0.706	0.995	0.966	0.982
	(0.484)	(0.484)**	(0.484)**	(0.484)**
Fundraising expenditures	X	0.0003	0.0003	0.0003
		(0.000)***	(0.000)***	(0.000)***
$Assets_{t-1}$				
Coefficients	X	0.002***	0.002***	0.002***
Standard error		0.000	0.0004	0.000
t-value		4.87	4.86	4.87
p-value		0.000	0.000	0.000
$Revenue_{t-1}$				
Coefficients	X	0.000	0.000	0.000
Standard error		0.0005	0.000	0.000
t-value		-0.98	-0.98	-0.96
p-value		0.326	0.325	0.337
Age_{t-1}				
Coefficients	X	-0.055***	-0.055***	-0.055***
Standard error		0.002	0.002	0.002
t-value		-26.5	-26.71	-26.82

p-value		0.000	0.000	0.000
$NTEE_{Xi}$				
Coefficients	X	X	-1.381***	-1.395***
Standard error			0.339	0.339
t-value			-4.08	-4.12
p-value			0.000	0.000
_cons				
Coefficients	20.155***	21.832***	21.881***	21.323***
Standard error	0.051	0.081	0.082	0.129
t-value	395.82	270.06	267.73	165.72
p-value		0.000	0.000	0.000

Note. The data are extracted from IRS Form 990 (2011–2015). Mean coefficients are shown along with standard errors. Number of observations is 441,593 organizations. Total contributions are measured in thousands of dollars. The reference group are all other nonprofit organizations. Year dummies are included in model 4 but are not shown here; Year 2012 is the omitted year. This includes organizations with zero or positive values for fundraising expenditures. *** Indicates significance at the 1% level. ** Indicates significance at the 5% level. * Indicates significance at the 10% level.

Table 7 Total Contributions Growth with Muslim Organizations as Reference Group (OLS)

	Model 1	Model 2	Model 3	Model 4
Other nonprofit organizations$_i$				
Coefficients	**-3.250****	**-2.297***	**-2.255***	**-2.207***
Standard error	1.321	1.321	1.321	1.321
t-value	-2.46	-1.74	-1.71	-1.67
p-value	0.014	0.082	0.088	0.095
Christian organizations$_i$				
Coefficients	**-2.557***	-1.587	-1.577	-1.506
Standard error	1.335	1.334	1.334	1.334
t-value	-1.92	-1.19	-1.18	-1.13

p-value	0.055	0.234	0.237	0.259
Jewish organizations$_i$				
Coefficients	**2.544***	-1.302	-1.289	-1.225
Standard error	1.405	1.405	1.405	1.405
t-value	-1.81	-0.93	-0.92	-0.87
p-value	0.070	0.354	0.359	0.383
Fundraising expenditures$_{t-1}$				
Coefficients	X	**0.000*****	**0.000*****	**0.000*****
Standard error		0.000	0.000	0.000
t-value		-6.92	-6.93	-6.90
p-value		0.000	0.000	0.000
Assets$_{t-1}$				
Coefficients	X	**0.002*****	**0.002*****	**0.002*****
Standard error		0.000	0.000	0.000
t-value		4.87	4.86	4.87
p-value		0.000	0.000	0.000
Revenue$_{t-1}$				
Coefficients	X	0.000	0.000	0.000
Standard error		0.000	0.000	0.000
t-value		-0.98	-0.98	-0.96
p-value		0.326	0.325	0.337
Age$_{t-1}$				
Coefficients	X	**-0.055*****	**-0.055*****	**-0.055*****
Standard error		0.002	0.002	0.002
t-value		-26.50	-26.71	-26.82
p-value		0.000	0.000	0.000

$NTEE_{Xi}$				
Coefficients	X	X	**-1.381*** **	**-1.395*** **
Standard error			0.339	0.339
t-value			-4.08	-4.12
p-value			0.000	0.000
_cons				
Coefficients	23.406***	24.129***	24.136***	23.530***
Standard error	1.320	1.320	1.319	1.324
t-value	17.73	18.29	18.29	17.78
p-value	0.000	0.000	0.000	0.000

Note. The data are extracted from IRS Form 990 (2011–2015). Mean coefficients are shown along with standard errors. Number of observations is 441,593 organizations. Total contributions are measured in thousands of dollars. The reference group are Muslim organizations. Year dummies are included in model 4 but are not shown here; Year 2012 is the omitted year. This includes organizations with zero or positive values for fundraising expenditures. *** Indicates significance at the 1% level. ** Indicates significance at the 5% level. * Indicates significance at the 10% level.

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The Landscape of the Third Sector in the United Arab Emirates

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Abstract
Since the country achieved statehood in 1971, the United Arab Emirates' propulsion into modernity has witnessed the steep growth of the third sector (MOCD, 2019). The UAE's global economic outlook has also attracted numerous third sector organizations (TSOs) to establish chapters in the UAE (International Humanitarian City, 2020). While the TSOs established in the UAE serve a wide array of public purposes, a large proportion of them were grounded in charitable work. Although the third sector has been steadily growing in the UAE, literary efforts to document this sector were not found in the literature. This paper aims at presenting a preliminary understanding of the current status of TSOs in the UAE. Taking the contextual factors of the UAE into consideration, this paper explores the process of establishing a TSO across various legal frameworks found in the UAE and identifies the differences between them. This paper also includes a classification of TSOs based on their operational roles and a description of their geographical distribution across the UAE.

Keywords: *third sector, foundations, UAE, nonprofit organizations, nongovernmental organizations, NGOs, classification*

Introduction

The third sector is a broad term that encompasses organizations that are not part of the official government. Third sector organizations (TSOs) include charities, foundations, nongovernmental organizations (NGOs), nonprofit organizations

(NPOs), unions, clubs, professional associations, religious congregations, cooperatives, and others (Lyons, 2001). While the impact of TSOs varies by state, the presence of the third sector has been steadily increasing on the global scale (Clark, 1998; Banks et al., 2015; Salamon & Sokolowski, 2014).

With rising global incomes and wider social diversification (World Bank, 2022), it is becoming progressively difficult for governments to meet the growing and diversified demands of their citizens. A common solution was to delegate a portion of developmental demands to the third sector. Therefore, countries have been increasingly endorsing TSO activities through funding and partnerships (Alger, 2002).

The rapid modernization of the United Arab Emirates (UAE) since its establishment in 1971 has induced a significant change in the population composition, where expatriate workers substantially outnumber the local population by a ratio of 12:1 in a population of approximately 9 million (Lau et al., 2011). One of the ways that the authorities of the United Arab Emirates has addressed these rising diverse needs of the resident population is by expediting the licensing process of local and international third sector actors (Abu Dhabi Department of Community Development, 2020; Dubai Community Development Authority, 2016; Ministry of Community Development, 2021) as well as providing facilitations for their establishment like the Dubai Humanitarian City (De Lauri, 2018). It is expected that the third sector will continue to thrive in the UAE, especially that foreign aid (a charity activity stemming from the third sector domain) is closely entwined with the UAE's foreign policy strategy (Almezaini, 2012; Almatrooshi, 2019; Gökalp, 2020; Cochrane, 2021).

Depending on the host state, there are significant variations in the function, scope, and strength of third sectors. While population compositions play a role in these variations, TSOs are also influenced by a state's political regime, level of state control, and the legal and judicial system in place (Lyons & Hasan, 2002). For example, the majority of TSOs in the United States developed and proliferated independently without government involvement, whereas the third sector in China developed almost exclusively with government guidance, oversight, and support (Kallman & Clark, 2016). Therefore, the examination of a third sector warrants an exploration of the state-level factors that promote or hinder the performance of TSOs.

While UAE is marked for the high level of third sector activities, especially charitable activities, there is a scarcity of research on this topic (Ibrahim & Sherif, 2008; Kuttab & Johnson, 2011; Hill & AlBorno, 2018). This paper is an exploratory study to provide an initial understanding of the third sector in the UAE's legal framework, relevant policies, and establishment procedures at the different levels of the state. Moreover, given the rise of the number of TSOs and the apparent importance of the third sector within the state's national agenda and development (Ahmed, 2019; Johnson, 2018), it is beneficial to investigate the varieties of TSOs currently operating in the UAE by examining the quantity, geographical distribution, and typology. The paper is guided by the following central questions:

1. How complex is the process of establishing a licensed TSO in the UAE?
2. Are there differences between the UAE's jurisdictions in the legal process of establishing a TSO?
3. Does the UAE's governance style or population composition influence the distribution and type of TSOs established in the UAE?

The structure of this paper is as follows. First, we will present an overview of the definition of the third sector. Second, we will introduce the current third sector scene in the UAE and we will classify the TSOs according to their operational roles. Third, we will present different scenarios for the establishment of a hypothetical TSO to show the legal procedures and the permissions needed to establish a small size TSO in the UAE and outline the differences between jurisdictions. Finally, we will provide a summary and recommendations for future research.

Literature Review

UAE At a Glance

United Arab Emirates is one of the Arabian Peninsula states. It is situated in the Southeast of the Arabian Peninsula. On December 2nd, 1971, the UAE became a federation of seven emirates: Abu Dhabi, Dubai, Sharjah, Ajman, Umm Al-Quwain, Ras Al Khaimah, and Fujairah, the capital of which is Abu Dhabi. The government type is a federation of monarchies. This aspect of governance affects the establishment procedures of TSOs, as demonstrated later in the paper.

As shown in the country profile in the *World Factbook* of the Central Intelligence Agency (2020) the UAE's area consists of a total of 83,600 sq km with a total population of 10 million, including nationals and expatriate residents. The following table shows the ethnicity percentages in the UAE:

Table 1

Ethnicities in the UAE

Emirati	South Asian	Egyptian	Filipino	Other
11.6%	59.4%	10.2%	6.1%	12.8%

The population growth is about 1.49%. The official language in the UAE is Arabic. English, Hindi, Malayam, Urdu, Pashto, Tagalog, and Persian are also widely used in the UAE. As for religion, Islam is the official religion in the country, where Muslims consist of 76%, Christian 9%, and other (primarily Hindu and Buddhist) 15% (2005 est.). It is expected that the diversity of the UAE's population influences the location and type of TSOs established in the UAE.

The main natural resources in the UAE were predominantly petroleum and natural gas. Currently, however, the UAE has diversified its economy with the non-oil sector counting for 70% of the national GDP, as indicated by the UAE Ministry of Economy (2020). Furthermore, Dubai, the financial emirate in the UAE, was ranked within the top 10 financial centers side by side with the premier league of financial centers such as New York and London, as indexed in the Global Financial Centers Index 28 (GFCI) (Morris et al., 2020). The rising economic profile of the UAE has made it an attractive hub for internationally oriented TSOs to establish satellite branches or chapters, and the UAE's government has capitalized on this platform by providing incentives and facilitations like the Dubai Humanitarian City and the Abu Dhabi Global Market. Therefore, it is expected that the distribution of TSOs will lean toward the emirates with the most facilitations.

Table 2: A brief overview of the economic profile of UAE as shown by the World Factbook of the Central Intelligence Agency (2020).

Economic Overview	***GDP (Purchasing Power Parity)***	***GDP per capita (Purchasing Power Parity)***	***Exports***	***Imports***
An open economy with a high per capita income and a sizable annual trade surplus; dependence on oil is a significant long-term challenge	$696 billion (2017 est.)	$68,600 (2017 est.)	$308.5 billion (2017 est.) Partners: India 10.1%, Iran 9.9%, Japan 9.3%, China 5.4%, Oman 5%, Switzerland 4.4%, South Korea 4.1% (2017)	$229.2 billion (2017 est.) Partners: China 8.5%, US 6.8%, India 6.6% (2017)

It is worth noting that the UAE has rapidly developed on all fronts since its federation. It is now known for its modern infrastructure, skyscraper buildings, tourism, and regional business hubs. The authors opted to present brief information regarding the ethnicities and economic profile of the UAE as it offers insights into the tapestry of nonprofit foundations in the UAE later in the study.

Review of Definitions

In the general literature, the third sector is defined as organizations established by individuals to pursue social or community objectives (Corry, 2010).

Western-centric definitions outline core features of TSOs as voluntary involvement and participation, democratic and autonomous control, and not seeking personal profit (Lyons, 2001; Salamon & Sokolowski, 2016; see Taylor [2010] for an in-depth review on the origins and definitions of the third sector). Anheier (2001) suggested five main characteristics of foundations, which represent organizations found in the third sector. First, they are *asset-based* to an extent. They must rely on legally owned assets (tangible or intangible) that formulate its identity and powers the adherence to organizational purposes. Second, they are *private* entities. While they may receive government support, they are structurally and institutionally independent from government control. Third, they are *self-governing.* The decisions over organizational objectives and activities are made within the organization without external interference from governments or other agencies. Fourth, they are *nonprofit* by design, so there aren't any expected profits to be distributed across members or owners. Finally, they *serve a public purpose*. TSOs operate with the general public as the beneficiary and not catering to a particular group.

While these features are generally shared across the globe (Hasan, 2008; Najam, 2000; Sidel, 2001), they may not be entirely compatible with every country. Bekkers (2016) demonstrated that the regional differences, especially with regard to religious, altruistic, political and legal values, significantly influence the definition of philanthropic organizations and how they operate. Furthermore, Anheier and Daly (2004) suggested that the different interpretations of the third sector stem from the history and traditions of a given country. Therefore, they are historically and culturally rooted, and variations in how TSOs are defined are expected. For example, China perceives TSOs as entities to help the state in reaching its constituents and bridge the gap between the state and society. In these contexts, TSOs undergo a stricter registration process to maintain alignment with state objectives (Ma et al., 2017). Similarly, Pekkanen (2004) observed that Japan's strong tradition of bureaucratic control and strict legal codes yielded a narrow definition of TSOs and limited the flourishing of the sector. He also notes that while Japan has a high rate of civic activities and civic groups, there is a marginal presence of TSOs on the national level.

The third sector is commonly used interchangeably with terms such as nonprofit organizations, tax-exempt organizations, civil organizations, social sector, third sector, voluntary sector, foundations, nongovernmental organizations (NGOs), social societies, and others (Dietlin, 2010; Hasan et al., 2008). Therefore, several sources used in writing this paper were referring to foundations or other common terms suggesting third sector organizations. What complicates this area further is that the nomenclature within the third sector is still undergoing evolution. For example, there is a debate on the differences between "third sector" and "civil society" (Viterna et al., 2015). Even within the sector there are discussions on the differences between TSOs. For example, recently Elkamali and Elayah (2020) proposed a distinction between nongovernmental organizations and community-based organizations (CBOs) where NGOs are defined as nongovernmental, voluntarily based, and independent organizations that deal with beneficiaries and doners, whereas CBOs benefits its members only. This is just a

simple example of TSOs that differ in terms of vision, beneficiaries, strategy, and fund sources, as well as other factors. The distinctions between TSOs will not be discussed here, as it is beyond the scope of this paper. However, identifying the commonly used names may assist in building a more comprehensive picture of TSOs in the UAE in the data collection stage. To keep the discussion organized, the term TSOs (third sector organizations) will be used throughout the discussion to denote any entity operating under the third sector label.

Operational Definition

Deciding on an operational definition of a TSO was a challenging task, considering that there are ongoing fluctuations in the literature on definitions of TSOs (Salamon & Anheier, 1992; Warne, 2007; Jung et al., 2018). Among the established definitions is the one proposed by Anheier and Daly (2007), who focused on philanthropic foundations as units of analysis, but the definition proposed can be extended to TSOs. As mentioned previously, they defined an organizational entity as a foundation when it fulfils the following criteria: a) It is an asset-based entity; b) it is a private entity; c) it is a self-governing entity; d) it must be a nonprofit entity; and e) it must serve a public purpose. While the comprehensiveness and clarity of this definition makes it appealing for use, Anheier and Daly (2007, p. 10) cautioned researchers from using it ubiquitously as this definition stems from a particular political tradition that might not be applicable across countries. Their remarks corroborated Toepler's (1999) earlier work. Toepler stated that the concept of foundations is not universal, in other words foundations are uniquely perceived by different political structures. Therefore, the nonprofit establishments are subject to cultural specificity. Toepler also warned that using one country's definition of foundations may not capture the tapestry of another country's foundations. The merit to this caution is witnessed in the earlier examples of third sector perceptions in China and Japan (Ma et al., 2017; Pekkanen, 2004).

This paper's research questions are oriented toward identifying the procedures of establishment and exploring the geographical distribution and typology. Therefore, the current paper leans toward a simplified definition and broad criteria of inclusion. In this paper, a TSO is defined as a nongovernmental social collective or organizational form that obtained the local government's recognition and approval as a legal entity to serve a public purpose. The legal section in this paper further elaborates on this definition. Therefore, in this study, the degree of self-governance, source of funding, or extent of operations are characteristics that do not prevent organizations from inclusion as units of analysis in the upcoming classification process.

The Third Sector in the UAE

Considering that the charity related TSOs resemble a dominant proportion of the third sector in the UAE, it is worth shedding additional light on such organizations and the cultural nuances that supported their growth. In the UAE,

charity foundations are deeply rooted and shaped by Islamic religious teachings and traditional practices. For example, one of the five pillars of faith in Islam is Zakat, which is defined as a compulsory contribution or donation to charity by all Muslims who meet certain criteria of eligibility. Islam also introduced the concept of Waqf: the Islamic endowment of property to be used for charitable purposes. Additionally, there are several forms of religious giving such as Sadaqa: voluntary beneficence. For more details on the Islamic practices of charity please refer to Ibrahim and Sherif (2008). Therefore, the integrated ethos of welfare in Islamic practice seems to have developed social and religious structures that provided charity-related foundations a head start that nurtured their proliferation. Nowadays, the third sector in the UAE has changed and diversified. Newly emerged institutionalized TSOs are introduced such as family foundations, cooperate foundations, government initiatives, and international NGOs.

The UAE federal government did not officially recognize TSOs per se until the 2018 law No. 5 came into existence. Also, the introduction of value added tax in 2016 had a provision to recognize nonprofit entities that can claim back the taxes. The only available working legal recognition of TSOs in the UAE to invest, collect, and redistribute assets can be found within financial free zones such as the Dubai International Financial Center DIFC (as per DIFC Law No. 3 of 2018 (Foundations Law) and Abu Dhabi Global Market ADGM (as per Foundations Regulations 2017). The federal council of ministers recognizes nonprofit entities by Cabinet Decision No. 41 of 2020 on Amending the List of Charities Annexed to the Cabinet Decision No. 55 of 2017 on charities that may recover input tax (effective from July 4th, 2019). That list was limited to 189 entities within the UAE (Federal Tax Authority, 2020). Therefore, the legal system definition of a TSO is yet at an early stage of development compared to other parts of the world like the USA where the third sector has been thriving since the early 1900s (Kallman & Clark, 2016, p. 83) and it seems to be predominantly focused on charitable organizations.

The 189 TSOs mentioned above were identified through the Federal Tax Authority under the Ministry of Finance Website (2020), Cabinet Decision No. 41 of 2020. It is worth noting that the list of TSOs included charities, religious congregations, professional associations, and others. However, considering that this list is relevant to the TSOs that may receive tax refunds, it does not convey the entirety of TSOs established in the UAE.

Legal Framework of TSOs in the UAE

In alignment with the ongoing efforts to diversify the economy and openness to the latest global trends, the third sector accounts for a significant part of the UAE's national strategy (Gökalp, 2020). Internally, this is reflected by the consistent efforts to formulate a comprehensive legal and regulatory framework for the third sector in the UAE. The discussion below attempts to briefly set out the main two legislations concerning TSOs in the UAE's federal level and on the local level (Dubai). As shown earlier in the information about the UAE, due to the

political governance structure, the federal authority and local authorities can have different sets of regulations.

Federal Level

Federal Law No. 2 of 2008 concerning Public Welfare Associations ((جمعيات النفع العام (hereinafter "the Federal Associations Law") regulates a form of TSOs at the federal level and for emirates that do not have their own framework laws for TSOs. Thus, it basically matters for TSOs to be established in all emirates apart from any that has enacted its own legislation. However, one should note that the free zone areas in the UAE, for example the international Humanitarian City (IHC) and the Dubai International Financial Centre, are not governed by either federal laws or local laws. Companies and financial activities within financial free zones must comply with all federal laws which are applied outside the financial free zones with exception of federal civil and commercial laws. The Federal Associations Law consists of 61 articles and six chapters, which are definitions, establishing the association, association board, association funds, welfare association, liquidation and merger, and final provisions.

Having mentioned the applicable law concerning TSOs in the wider UAE, one moves to explain the most important issues regarding the establishment of such organizations. The Federal Associations Law differentiates between two types of TSOs: "public welfare association" (النفع العام) and "professional associations" (النقابات المهنية). As shall be seen, this entails different corporate governance requirements. Article 2 defines public welfare association as:

> Each group that represents an organization with a continual capacity for specified or unspecified period. This association is formed of natural or juristic persons for the purpose of achieving social, religious, cultural, scientific, educational, professional, female services, creative or technical activity, any of the purposes of charity or solidarity whether that is by the material or moral assistance or technical experience. It seeks in all its activities for the public interest only without gaining material profit.

Whereas professional associations are defined by Article 1 as "Each group that represents an organization with a continual capacity for specified or unspecified period by allocating money for achieving any of the purposes mentioned in article (2) of this law without aiming at the material profit." As per the definitions, one can conclude that they are the same in terms of being a nonprofit organization and carrying out the same activities listed under the law. While the public welfare association comprises a group that pursues the approved activities, the professional association is created by founder(s) and it is based on the allocation of a sum of money to carry out the approved activities.

Having defined the two officially recognized TSO types at the federal level, the Federal Associations Law continues to set out the legal and regulatory requirements for creating such organizations. It is noted that the government plays a supervisory and regulatory role over the establishment of any TSO, and it is

authorized to look at any application request. Further, the Federal Associations Law explained how the associations are regulated and governed. To illustrate, it assigns the responsibility of running its affairs and maintaining its activities to the board of directors (BOD). Also, it permits the BOD to appoint an executive director for the public welfare organization. In addition, the Federal Associations Law provided guidelines for the formation of the general assembly and its functions, including approving the financial accounts of the public welfare association. Also, it clarifies the financial resources, which are members' subscriptions; revenues of activities, and service fees, investments, and donations received. The association is requested to spend its financial funds in line with its purposes of establishment. However, the Federal Association Law recognizes another two ways to establish associations, which are an official document (royal decree) and certified will. The Federal Association Law continues by explaining the process of dissolution and cases of violation provisions of the Federal Association Law.

Local Level—Dubai

As for the establishment of TSOs in the Emirate of Dubai jurisdiction, one must refer to Dubai Law No. 12 of 2017 on the Regulation of Non-Governmental Organizations in the Emirate of Dubai ("hereinafter Dubai NGOs Law"). Note that the slightly different legal terms used (the Federal Associations Law vs. Dubai's NGO Law) is attributed to the different legal frameworks respective of the source of the laws, but generally they refer to the same concept of TSOs.

As far as the application of Dubai NGOs Law is concerned, Article 3 excludes the following entities from its application:

1. The entities covered by Federal Law No. 2 of 2008 concerning Public Welfare Associations and Organizations.
2. The bodies working in the field of youth and sport care covered by Federal Law No. 7 of 2008.
3. Private associations, institutions, and public interest institutions established by legislation issued by the ruler.
4. Charitable associations, Quran memorization centers, and Islamic institutions licensed in the Emirate pursuant to Executive Council Resolution No. 26 of 2013.
5. Business councils, which are licensed by Dubai Chamber of Commerce and Industry in accordance with Law No. 8 of 1997.

Article 4 lists the aims of the Dubai NGOs Law, which include ensuring social development and regulation of social entities. One finds that the Federal Associations Law does not make any mention of such aims. Article 5 of the law lists the activities that can be carried out by the society entities, which are the same as those presented by the Federal Associations Law. The Dubai NGOs Law authorizes the Community Development Authority (CDA) to license the NGOs and their branches in Dubai and to propose legislation related to TSOs in Dubai.

This law does not allow for a foreign or international social association to be established in Dubai. As for the establishment of a social association, the Dubai NGOs Law provides almost the same. As for the governance of TSOs, reference has been made also here to the general assembly and its functions, including election of BOD. Further, the Dubai NGOs Law provides for the formation of the BOD and appointing of administrative bodies to run the affairs of the social association. The financial resources that are approved in Dubai are the same as the ones approved at the federal level.

The Dubai NGOs Law provides the board of trustees with the right to manage the TSO. It further asserts that TSOs are subject to the same provisions in relation to licensing social associations and their procedural and other law provisions as provided by the Dubai NGOs Law. Although the Federal Associations Law differs from the Dubai NGOs Law in some respects, the differences are minor.

Study Approach

To investigate the research questions about the third sector in the UAE, the research is divided into two parts. First, we are going to identify and describe the procedures involved in establishing a TSO at the various domains where it is possible to do so in the UAE. Second, we are going to identify and classify the existing TSOs according to their operational roles.

Part 1—Establishing TSOs in the UAE

This section is dedicated for explaining the procedures and the permissions needed to establish a small size TSO in the UAE given the current laws and active policies. Considering that the legal documents discussed earlier presented a strict operation space for TSOs, the next step is to explore the complexity of the legal process. This section is a response to Research Question #1 (*How complex is the process of establishing a licensed TSO in the UAE?*) and Research Question #2 (*Are there differences between the UAE's jurisdictions in the legal process of establishing a TSO?*). In the next sections, we will present the process of establishing a mock TSO (named "Startup") across five possible geographical and legal contexts in the UAE:

1. Federal

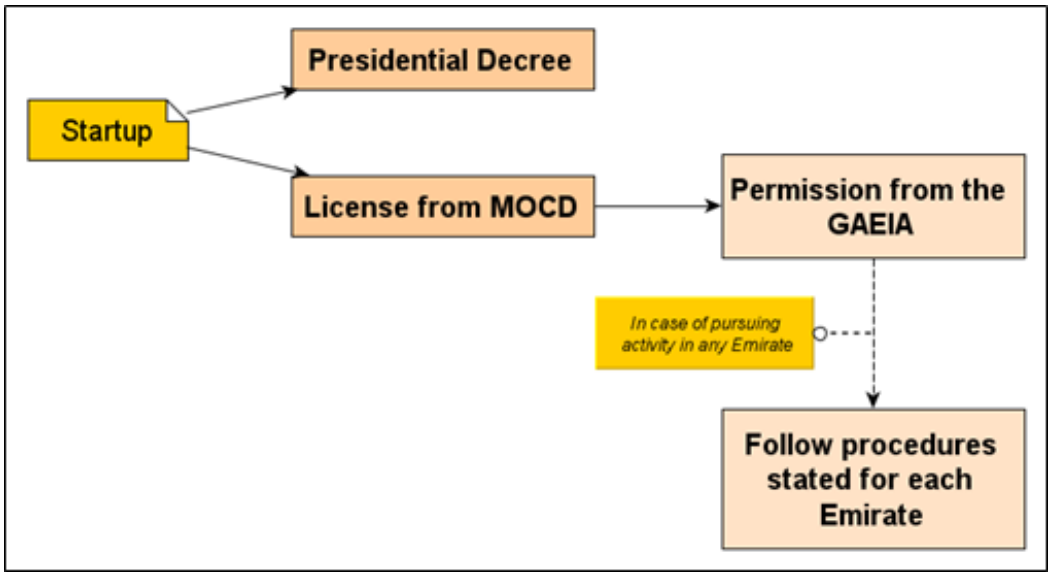
First, assuming that the founders of the "Startup" TSO fulfill all the requirements, including having local (Emirati natives) founders, among other conditions, they should either receive a Presidential Decree or apply for a license from the Ministry of Community Development (MOCD) to launch the TSO. Upon receiving the license and following the Federal Law No.6 issued in 1974, the "Startup" TSO would be a recognizable nonprofit organization. Approval for extending grants, fundraising, receiving, and distributing funds to and from abroad, and organizing conferences or meetings must be obtained from the

MOCD as well as the General Authority of Endowment and Islamic Affairs at the Federal level according to Federal Law No. 5 of 2018.

With the introduction of the Tax Law in 2016, all nonprofit organizations that apply for tax recovery in the Tax Authority should receive cabinet approval and a decree. There is also a financial supervisory aspect in which the TSO's founders have to report to the central bank in case the TSO's assets cross a certain threshold in order to avoid any money laundering acts.

It is worth mentioning that having been recognized at the federal level does not entail that TSOs are exempted from following the local laws in each emirate. That is to say, if the Startup TSO would like to conduct any type of activities in any of the emirates, then it will have to follow the procedures stated there. Below is a simplified illustration of the bureaucratic process at the federal level.

Figure 1: *The Startup Process at the Federal level.*



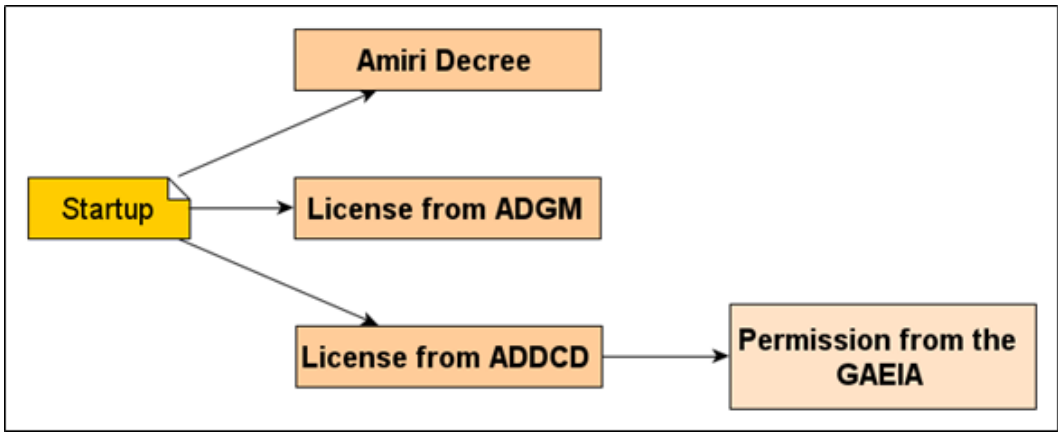
Note: MOCD: Ministry of Community Development. GAEIA: General Authority of Endowments and Islamic Affairs

2. Abu Dhabi

In Abu Dhabi, the entity responsible for registering TSOs (e.g., places of worship, community associations, social clubs, and sports establishments) is the Abu Dhabi Department of Community Development (ADDCD). Its role also involves licensing, inspection, and auditing of these entities. Therefore, the Startup TSO should either acquire an Amiri Decree (similar to the presidential decree but issued by the ruler of the local government) or apply for licensing from the ADDCD. Once it receives its license, the foundation should obtain an approval from the General Authority of Endowments and Islamic Affairs for fundraising (if needed).

Another option is to get licensed from the Abu Dhabi Global market (ADGM), which is an international financial center that is regulated under English Common Law, which is similar to the case of Singapore or Hong Kong (ADGM, 2022). Under this jurisdiction, the Startup TSO is required to have a physical office in ADGM. It is important to know that the Startup TSO would undergo financial audit by ADGM. The same applies to the Dubai International Financial Centre, which also adopts English Common Law (DIFC, 2022). The main advantage of applying to the international financial centers lies in the investment aspect, where the licensed TSOs enjoy more flexibility. The following figure outlines the process.

Figure 2: *The Startup Process in Abu Dhabi.*



Note: ADGM = Abu Dhabi Global Market. ADDCD: Abu Dhabi Department of Community Development. GAEIA: General Authority of Endowments and Islamic Affairs

3. Dubai

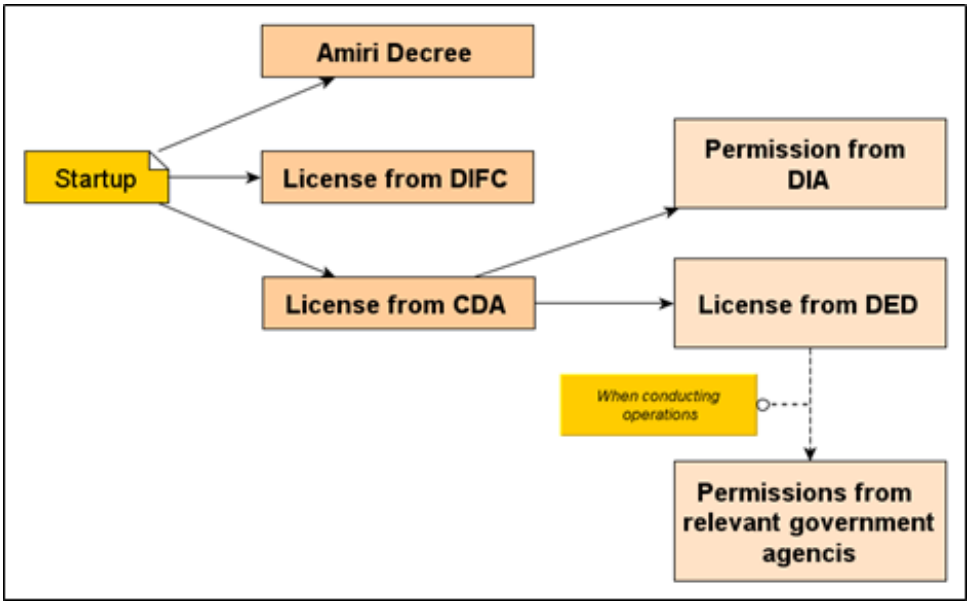
The Startup TSO should apply for a license from the Community Development Authority in Dubai, assuming that the Startup's scope of activities is not within the following categories (which have independent legal frameworks): public welfare associations and institutions; sport care and youth bodies; Amiri decree institutions; charities, Quran memorization centers and Islamic institutions; or business councils.

Once the Startup receives its license from CDA, another license from Dubai Economic Department (DED) is required to conduct any operational activities in Dubai. Furthermore, if the TSO's activities include collecting donations, grants, and alms and spending them on charity works and projects either inside or outside the country, they will need to obtain a license as a charitable society from Dubai Economic Department and get permission from the Dubai Islamic Authority for fundraising purposes.

Moreover, depending on the TSO's type of activities, they may need permissions from relevant governmental entities. For example, if the TSO is

involved with wildlife rescue, another permission from Dubai Municipality is required. The following figure shows the Startup process in Dubai.[1]

Figure 3: The Startup Process in Dubai.



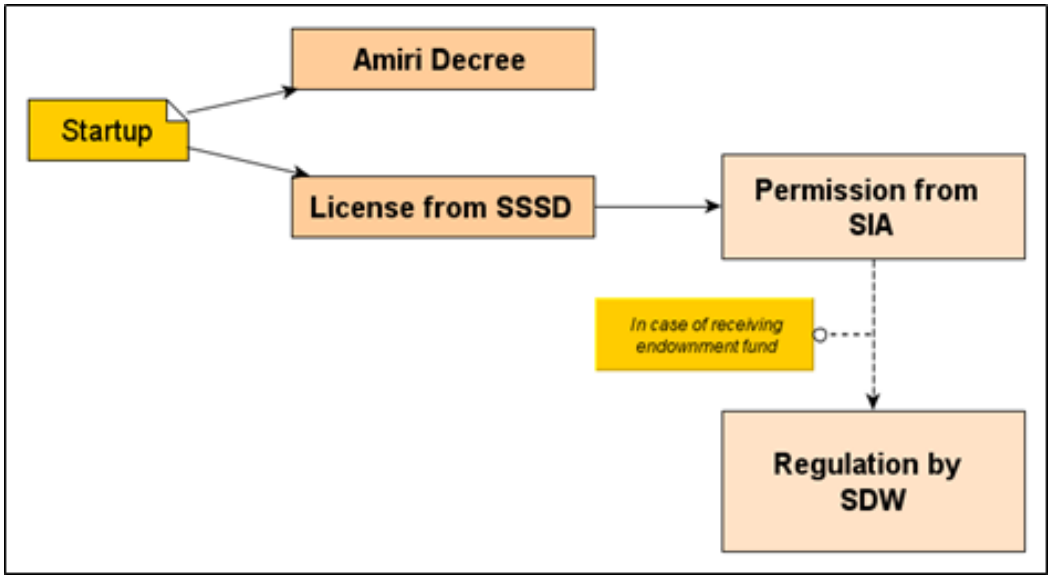
Note: DIFC = Dubai International Financial Center. CDA: Community Development Authority. DIA: Dubai Islamic Authority. DED: Dubai Economic Department.

4. Sharjah

In Sharjah, presuming that the Startup TSO would operate within local boundaries (i.e., in Sharjah only), then they can either be established by an Amiri Decree or obtain a license from Sharjah Social Services Department and obtain permission from Sharjah Islamic Affairs for fundraising. Furthermore, if the Startup receives an endowment fund, then it has to be regulated by the Sharjah Department of Waqf. Note that Sharjah Emirate manages endowments in the emirate centrally through the Islamic supervisor "Nather ناظر/" appointed via the court system. That is, if the Startup TSO receives any endowment, then they will have to release the control over to the Islamic supervisor. The process is indicated in the following figure.

[1] Please note that the Dubai government specifies 30 days to provide feedback on the proposed application while Abu Dhabi and UAE federal government gives 60 days for NGO licensing application feedback. Thus, if we apply these responsiveness time frameworks on the process and procedures, first, unlike other countries, approval is not automatically guaranteed, it is actually up to the reviewers and decision makers. It is worth mentioning that the law has been changed many times starting from 1974, 1981, and 2008 to increase the feedback from 30 days (about four and a half weeks) to 60 days (about two months) to review applications.

Figure 4: *Sharjah Startup Process.*

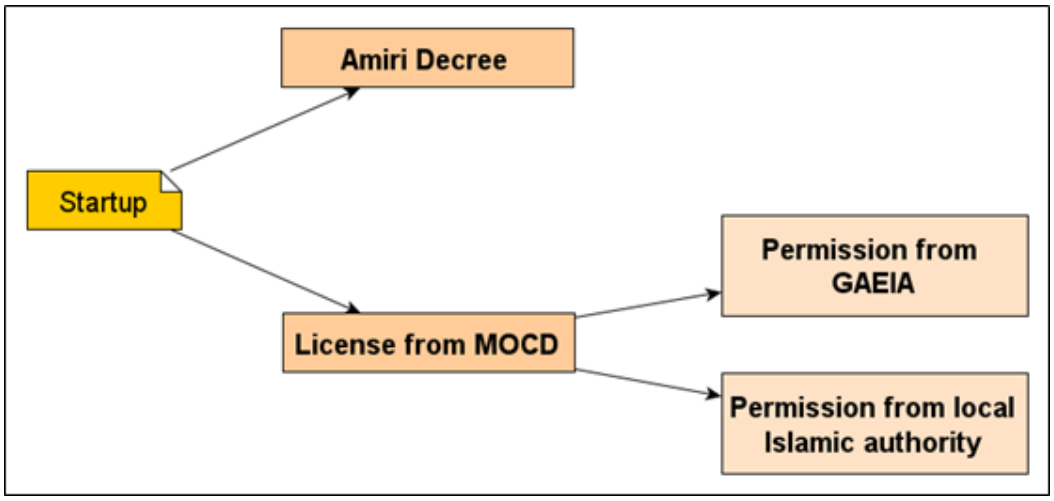


Note: *SSSD: Sharjah Social Services Department. SIA: Sharjah Islamic Affairs. SDW: Sharjah Department of Waqf.*

5. Other Emirates

Licensing the Startup TSO in other emirates (Ajman, Umm Al Quwain, Ras Al Khaima, and Fujairah), would demand an application to the MOCD. If the conditions are not met by this Startup such as the condition of the founders being of Emirati nationality, then another option is to seek an Amiri Decree. Upon receiving the license or the Amiri Decree, the Startup should get a permission to collect money from the GAEIA at the Federal level as well as the local authority (if any).

Figure 5: *The Startup Process at Other Emirates Level.*



Note: *MOCD: Ministry of Community Development. GAEIA: General Authority of Endowments and Islamic Affairs*

After examining the procedures for establishing a TSO in the UAE's different jurisdictions, it is evident that the hybrid governance system and shared authority between federal and local governments influences the establishment of TSOs. In general, the process seems to be quite arduous and have multiple bureaucratic levels. It seems that the least complicated route of starting a TSO is either by having the president's or local ruler's support or applying through one of the zones applying English Common Law like ADGM or DIFC. Other routes of obtaining a TSO license seem to involve multiple official agencies, which may hinder the establishment of the TSO. The systems in place to regulate TSOs indicate that the state leans toward stricter control over the third sector. Considering the various steps and legal requirements involved, it may discourage individuals from initiating TSOs as they may not possess the legal and financial resources to pursue them. The presence of these procedures (and inherent resource requirements) may favor corporate and international TSOs over grassroot or civic groups. Consequently, it may skew the distribution and type of TSOs found in the UAE, which will be investigated in the following section.

Part 2—Classification and Distribution of TSOs

To respond to Research Question #3 ("*Does the UAE's governance style or population composition influence the distribution and type of TSOs established in the UAE?"*), this paper explores the current landscape of TSOs in the UAE. In this paper, the scope of this exploration will be limited to the identification and classification of TSOs according to their operational roles. This study follows Salamon and Anheier's (1992) approach to classification. Initially, the units of analysis are determined by deciding on an operational definition, which was presented earlier as any nongovernmental social collective or organizational form that obtained the federal or local government's official recognition and approval as a legal entity to serve a public purpose in the UAE.

Classification Framework

There are multiple parameters that can be used as a basis for a classification of TSOs. In their comprehensive analysis, Jung et al. (2018) identified over ten potential bases of classifications, including geographic location, organizational roots, nature of resources, size of resources, lifespan, range of activities, and others. An effort to explore existing TSOs in the UAE according to any classification basis is yet to be witnessed in the literature. A classification (of any type) is an important step in providing a systematic platform for exploring and describing the third sector. However, as Salamon and Anheier (1992) astutely point out, a one-size-fits-all classification system does not exist, and the value of a classification system is determined by the purpose it will ultimately serve. Therefore, in light of the budding nature of the third sector in the UAE, and the exploratory nature of this paper, a reasonable step would be to use an initial classification based on the *range of activities* or *roles* of the TSOs.

Salamon and Anheier (1992) proposed a classification framework of TSOs with a focus on an organization's primary range of activities, which they labeled as the International Classification of Nonprofit Organizations (ICNPO). This classification framework divides TSOs into 12 major activity groups: culture and recreation; education and research; health, social services; environment; development and housing; philanthropic intermediaries (charities); international activities; religion; professional associations and labor unions; and unclassified groups. These groups are further differentiated into 24 subgroups. Table 3 below provides an overview of the groups and subgroups and the activity-based classification criteria.

Table 3: The International Classification of Nonprofit Organizations by Salamon and Anheier (1992).

#	GROUP		Primary Activities / Roles / Services
1	**Culture and recreation**		Organizations and activities in general and specialized fields of culture and recreation.
	1	Culture	- Media and communications - Visual arts and architecture - Performing arts - Historical, literary, and humanistic societies - Museums - Zoos and aquariums

SUBGROUPS	2	Recreation	- Sports clubs - Recreation and social clubs
	3	Service clubs	- Country clubs or entertainment membership organizations
2	**Education and Research**		Organizations and activities administering, providing, promoting, conducting, supporting, and servicing education and research.
SUBGROUPS	1	Primary and Secondary Education	- Foundations relevant to day-care, preschool, primary, or secondary education levels
	2	Higher Education	- Academic degree-granting institutions - Professional degree-granting institutions
	3	Other Education	- Vocational or technical schools - Adult education - Special education
	4	Research	- Medical research - Science and technology - Social sciences, policy studies
3	**Health**		Organizations that engage in health related activities, providing health care, both general and specialized services, administration of health care services, and health support services.
	1	Hospitals and Rehabilitation	- Inpatient care facilities and treatment - Physical disabilities
	2	Nursing Homes	- Residential care and other elderly health services

SUBGROUPS	3	Mental Health and Crisis Intervention	- Psychiatric hospitals - Mental health treatment - Crisis intervention (e.g., suicide prevention)
	4	Other health services	- Public health and wellness - Vaccination centers
4	**Social services**		Organizations and institutions providing human and social services to a community or target population.
SUBGROUPS	1	Social services	- Child welfare - Youth services and youth welfare - Family services - Services for the handicapped - Services for the elderly - Self-help and other personal social services
	2	Emergency and Relief	- Disaster/emergency prevention and control - Temporary shelters - Refugee assistance
	3	Income Support and Maintenance	- Providing financial assistance or other services to sustain livelihood - Providing food, clothing, transport, and other forms of necessary services
5	**Environment**		Organizations promoting and providing services in environmental conservation, pollution control and prevention, environmental education and health, and animal protection.
SUBGROUPS	1	General environment	- Pollution abatement and control - Natural resources conservation and protection - Environmental beautification and open spaces

	2	Animals	- Animal protection and welfare - Wildlife preservation and protection
	3	Veterinary services	- Animal hospitals and animal care
6	**Development and Housing**		Organizations promoting programs and providing services to help improve communities and the economic and social well-being of society.
SUBGROUPS	1	Economic, Social, and Community Development	- Community and neighborhood organizations - Economic development -Social development
	2	Housing	- Housing associations - Housing assistance
	3	Employment and training	- Job training programs - Vocational counseling and guidance - Vocational rehabilitation and sheltered workshops
7	**Law, Advocacy, and Politics**		Organizations and groups that work to protect and promote civil and other rights, advocate the social and political interests of general or special constituencies, or offer legal services and promote public safety.
SUBGROUPS	1	Civic and Advocacy Organizations	- Advocacy organization - Civil rights association - Ethnic association - Civic associations
	2	Law and Legal Services	- Legal services - Crime prevention and public safety - Rehabilitation of offenders - Victim support - Consumer protection associations

	3	Political Parties and Organizations	- Pursuit of political action
8	**Philanthropic Intermediaries (charities) and Voluntarism Promotion**		Philanthropic organizations and organizations promoting charity and charitable activities
SUBGROUPS	1	Philanthropic Intermediaries and Voluntarism Promotion	- Grant-making foundations - Voluntarism - Fundraising organizations
9	**International Activities**		Organizations promoting greater intercultural understanding between peoples of different countries and historical backgrounds and also those providing relief during emergencies and promoting development and welfare abroad.
SUBGROUPS	1	International Activities	- Exchange/friendship/cultural programs - Development assistance associations - International disaster and relief organizations - International human rights and peace organizations - International educational programs
10	**Religion**		Organizations promoting religious beliefs and administering religious services and rituals; as well as associations and auxiliaries of such organizations.

SUBGROUPS	1	Congregations	- Churches, mosques, synagogues, temples, shrines, seminaries, monasteries, and similar religious institutions
	2	Associations of Congregations	- Associations and auxiliaries of religious congregations and organizations
11	**Business, Professional Associations, and Unions**		Organizations that are directly involved in the economy
SUBGROUPS	1	Business, Professional Associations, and Unions	- Farmers association, bankers association - Bar association, medical boards associations - Labor unions
12	**Other (Not Elsewhere Classified).**		Organizations that are not classified in any of the groups.

Data

The next step was to identify the TSOs to be included in the classification. First, the authors accessed directories of nonprofit organizations if they were publicly available by the local government. For example, in the Emirate of Dubai, the Islamic Affairs and Charitable Activities Dept (2020) provides a list of accredited nonprofit organizations. Other official sources included lists provided by the UAE Government Portal (2020), the Ministry of Finance (2020), and Dubai's International Humanitarian City (2020). Second, as a central directory of the nonprofit organizations in the UAE, the authors complimented the official lists obtained by an internet-based search using keywords like "third sector," "NGOs," "foundation," "center," "charity," and other relevant aliases that may denote a TSO in the UAE. The search was confined to the UAE using Boolean search terms. In total, there were 263 TSOs that were identified in the UAE. All of these TSOs had official recognition from the UAE government.[2]

[2] At the time of the publication of this article, the UAE Government issued decree titled "Cabinet Decision No. 37 (Year 2023) Regarding Qualifying Public Benefit Entities", which involves an updated list of tax-exempt entities in the UAE (on both Federal and per-emirate levels), but the list involves organizations from all sectors (e.g. higher education institutes), not just third sector organizations. The decree can be accessed at https://mof.gov.ae/wp-content/uploads/2023/04/Cabinet-Decision-No.-37-of-2023-QPBEs-1.pdf

A point worthy of disclosure is that the authors obtained an official annual report by the Ministry of Community Development (2019) that provided a count of the number of TSOs (deemed "civil associations" in the report) in the UAE and included a basic classification. The report indicated that in 2019, there were 239 TSOs in the UAE. However, there were a number of issues that deterred the authors from effectively using the information provided in the report. First, the major issue is that the report did not disclose the names of the organizations included in the count, therefore it was not possible to cross-check the data (organization lists) with the previously obtained data from other official sources. Second, the count included three types of organizations: 1) Nonprofit organizations, 2) Social Solidarity Funds, and 3) Professional Associations. Other than the nomenclature, the report did not provide further information on how the MOCD differentiates between these organizations. Third, the report highlighted the process of MOCD's adoption of TSOs, which included a two-step process of *registration* and *declaration* of an organization. The report was exclusive to the organizations that have been both registered and declared. Therefore, the implication is that the data is not inclusive of the organizations that did not complete this process. A rationale for this process was not provided in the report. Finally, the classification applied by the MOCD report groups organizations into five categories: culture and general issues, local heritage, professional associations, humanitarian associations, and women's associations. However, this classification was overtly simplified and overlapping, and the report did not present details of the classification criteria or guidelines compared to the ICNPO framework. Therefore, the authors were reluctant to utilize the information in this report to avoid confusing the readership.

There was a unofficial source for nonprofit organizations in the UAE that the authors did not find applicable. The Arab NGO Directory (Arab.org, 2020) website aggregates a selection of nonprofit organizations by country. It is a commercial website based on advertisements. However, the website does not describe its inclusion criteria, other than the fact that users have the option to add their own listings. Upon further examination, many of the organizations listed were already included in the lists previously obtained from official sources, and other organizations were no longer operating (e.g., TANMIA), or mistakenly listed as NGOs (e.g., the Emirates Centre for Strategic Studies and Research is a government-sponsored organization). Furthermore, the layout of the website made it extremely challenging and time-consuming to navigate (it allowed a maximum of five listings per page). Therefore, the authors refrained from using it as a source at this time.

Results

Table 5 illustrates the results for the number of TSOs that were classified under the 12 major groups of the ICNPO's classification framework. The TSO classification data is presented in total and by each emirate. Figure 1 provides a visualization of the data. In total, 263 TSOs were included in this classification. Overall, the largest groups were International Activities (n = 73, 28%), Religion

(*n* = 71, 27%), and Philanthropy (*n* = 42, 16%). The anomaly group was Law, Advocacy, and Politics (Group 7), with none of the TSOs falling under this group. Of these TSOs, 7 (3%) were federal (not limited to one emirate), 39 (15%) resided in Abu Dhabi, 127 (48%) in Dubai, 54 (21%) in Sharjah, 12 (5%) in Ajman, 5 (2%) in Umm Al Quwain, 11 (4%) in Ras Al Khaima, and 9 (3%) in Fujairah. Figures 6 and 7 presents further details of each group by its subgroups (if applicable).

The results presented above are in response to Research Question #3, "*Does the UAE's governance style or population composition influence the distribution and type of TSOs established in the UAE?"* The results facilitate drawing conclusions about the distribution and type of TSOs in the UAE. First, when it comes to distribution, it is evident that TSOs' locations are heavily skewed toward Dubai. The concentration of TSOs in Dubai suggests that the legal environment in Dubai may be the most facilitative in the establishment of TSOs. It may also be related to the fact that Dubai has the largest expatriate population among all other emirates (De Bel-Air, 2015), which may explain the local government's eagerness to support the formation of TSOs to meet the demands of increasingly diversifying population. It is interesting to note that the emirates with the highest numbers of TSOs (Dubai, Abu Dhabi, and Sharjah) each had their own respective legal framework to establish them. Therefore, having a local legal apparatus (including dedicated government agencies) for TSO formation may encourage individuals or groups to pursue third sector activities.

The abundance of international TSOs seems to be congruent with the Dubai government's vision of branding and development of the city as a global hub (Marchal, 2005). However, this finding may be interpreted differently. If the third sector is eclipsed by international activities, it may be a cause of concern. There may be insufficient resources and facilitations provided to non-international TSOs within the Emirate of Dubai.

One of the salient results was the absence of TSOs in Group 7 (law, advocacy, and politics). However, it was an expected finding as it is aligned with the political inclination of the country, as the government opts for stricter control over civil activities as a preventive measure to maintain national security and counter regional security concerns (Foley, 1999; Alexander & Al-Harbi, 2022).

Another noticeable presence were the religious TSOs, suggesting that the UAE's strong policies of tolerance (Khan, 2016) are permeating the third sector. The presence of TSOs of various types across all of the seven emirates indicates that there is a degree of federal agreement and commitment toward third sector development. Applying the ICNPO framework in this study is an attempt toward bridging the emerging landscape of the third sector of the UAE into the global landscape and provide an initial baseline to gauge the UAE's progress in this domain compared to other countries.

Table 4: A classification of TSOs in the UAE by operational role.

	Emirate (Location in UAE)								Total
	Federal	Abu Dhabi	Dubai	Sharjah	Ajman	Umm Al Quwain	Ras Al Khaima	Fujairah	
GROUP 1 – Culture and recreation	0	2	2	7	0	1	0	0	12 (5%)
GROUP 2 – Education and research	0	1	6	1	0	0	1	0	9 (3%)
GROUP 3 – Health	0	1	3	3	1	0	0	0	8 (3%)
GROUP 4 – Social services	3	7	6	3	0	0	2	2	23 (9%)
GROUP 5 – Environment	1	2	0	0	0	0	0	1	4 (2%)
GROUP 6 – Development and housing	0	0	3	6	1	1	2	3	16 (6%)
GROUP 8 – Philanthropy/voluntarism	2	2	15	5	8	2	5	3	42 (16%)
GROUP 9 – International activities	0	1	72	0	0	0	0	0	73 (28%)
GROUP 10 – Religion	1	23	18	25	2	1	1	0	71 (27%)
GROUP 11 – Business, associations, and unions	0	0	2	4	0	0	0	0	6 (2%)
Total	7 (3%)	39 (15%)	127 (48%)	54 (21%)	12 (5%)	5 (2%)	11 (4%)	9 (3%)	264 (100%)

Figure 6

A bar chart presenting the types of TSOs per emirate.

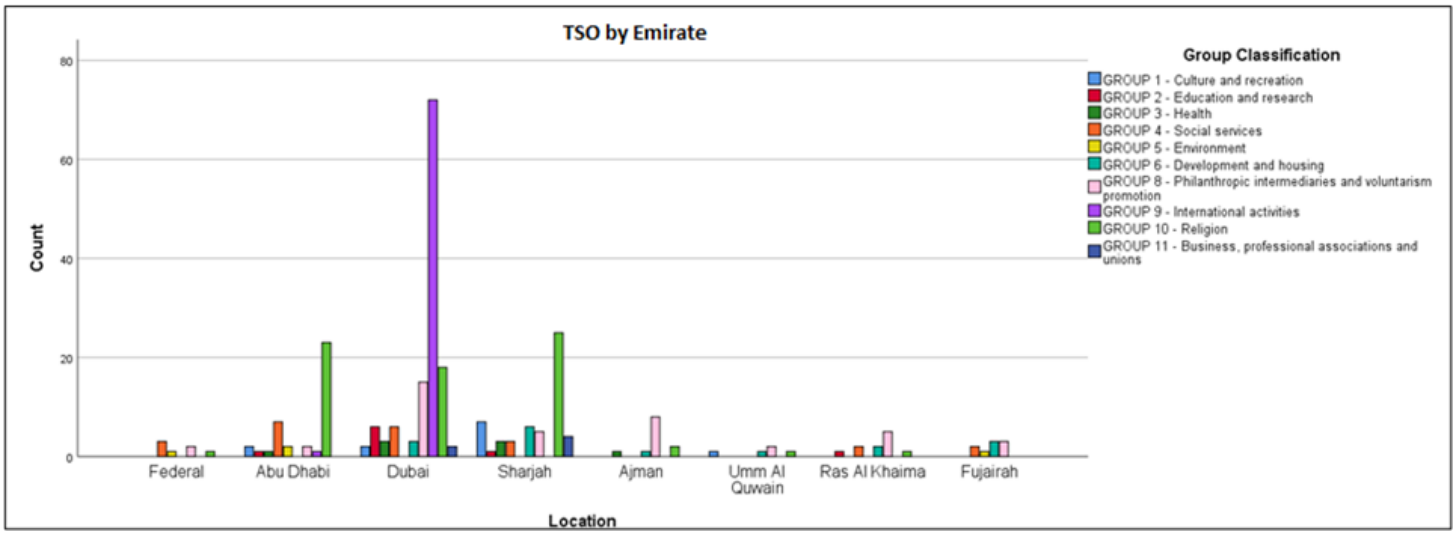
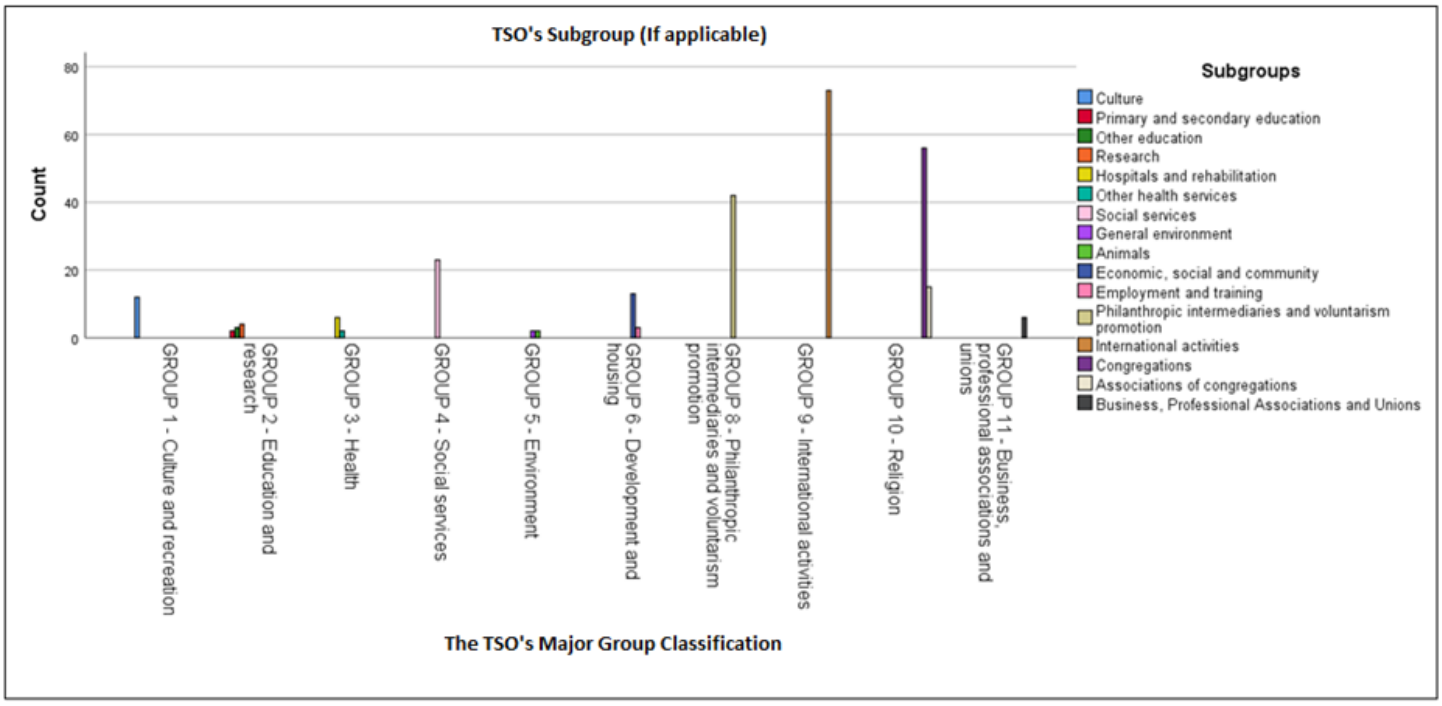


Figure 7

A bar chart presenting the classification of foundations by group and subgroups (if applicable).



Conclusion

This paper provided an overview of the status of the third sector in the UAE. It started by reviewing different definitions of the "third sector" in the literature, where it was demonstrated that the definition is in constant evolution. The cultural and political context of each country plays an important role in defining the shape and form of the third sector. Therefore, the research questions in this study revolved around: a) examining the complexity of establishing TSOs in the UAE, b) identifying the differences between different legal frameworks in establishing TSOs, and c) investigating how the governance structure and population composition influences the distribution and type of TSOs.

To respond to the main research questions, the main study approaches in this study were two-fold: First, we described the legal procedures associated with establishing TSOs in the UAE and demonstrated the differences between the major legal frameworks currently in place. Second, we identified TSOs currently active in the UAE (with official approval) and later classified according to the ICNPO framework by Salamon and Anheier (1992). While there are many classification schemes to choose from, we undertook a basic approach toward classifying the TSOs by their operational roles. As an exploratory study and with the UAE's recent trajectory into modernity, the rationale for this approach was that the budding nature of the third sector did not reach a level of proliferation and differentiation that warrants a more elaborate classification scheme. The paper concludes with recommendations for policymakers and future research.

The classification results in this study provide a springboard for the UAE's developmental efforts in this domain. To nurture the growth of the third sector, the UAE should work on its long-term planning to offer support to the various types of TSOs. It is timely to focus on the third sector, as more countries in the region begin to understand the significance of the sector. For example, the Kingdom of Saudi Arabia envisioned 5% of its GDP to be from the third sector, while the USA averages 2.5% of its GDP from the third sector (KSA 2030 Vision, 2016). UAE has shown a great interest in developing this sector, which is evident by the recent establishment of the Authority of Social Contributions, which—as stated on their website—aims at bringing together the government, the private sector, and civil society to support a culture of social contribution and participation (ASC, 2022). This is the most recent of other initiatives discussed earlier like the DHIC and ADGM that are providing supportive platforms for TSOs. Furthermore, there is a growing awareness of the importance of the notion of "giving for development" and a shift from away from the handout mindset of society to maximize the contribution of philanthropy for effective social changes (Ibrahim & Sherif, 2008).

Another aspect that should be reconsidered by the UAE's leadership is the limited legal framework in the UAE that does not fully capture the essence of the definition of modern TSOs. For example, existing local laws in Dubai and Sharjah revolve around regulations and management of assets such as properties, stocks, businesses, etc., for the specific purpose of charity. In other words, they are about one specific type of TSO assets. Nevertheless, they do not include the

procedural framework on how to establish a TSO in general, which is the main reason we opted to include a graphical representation of the process in this paper.

Furthermore, one of the unexpected findings was the lack of a consolidated official directory of all the TSOs operating in the UAE. Other countries have established governmental agencies to centralize, monitor, and promote the growth of nonprofit foundations. For example, the USA's government established the Grants.gov (Department of Health and Human Services, 2020) agency to connect grant seekers to sources of funding. It also includes a comprehensive database for nonprofit organizations that is the Foundations Center (Candid.org, 2020). China's government established the Research Infrastructure of Chinese Foundations (RICF; Ma et al., 2017). With the current monitoring strategy of TSOs in the UAE, where federal agencies and local emirate governments have different and sometimes conflicting initiatives, the efforts in this domain are scattered, and the development of the third sector is viewed through a fragmented lens. Therefore, one of the strongest recommendations of this study is to develop a governmental mandate toward centralized database of TSOs in the UAE.

In short, the philanthropic field is rapidly developing in the UAE, but it is still in its infancy. A careful look needs to be considered when reflecting on the different procedures and policies concerning establishing TSOs that may hinder some intended efforts. The UAE wields a high potential to catalyze the professionalization of the sector and instigate a paradigm shift as the UAE has always showed prompt flexibility and adaptability in its capacity building as a nation.

Future Directions

The findings in this study pave the way for further relevant studies. International TSOs were prevalent in the Emirate of Dubai. It will be beneficial to survey Dubai-based TSOs on their preferences and choice of setting up their organization there. The aim is to build an understanding of the incentives and facilitations that seem to be most effective in boosting the development of the third sector, to explore the possibility of implementation in other parts of the UAE. Considering that there are various environments that may foster TSOs in the UAE, the amount of resources required to establish a TSO in a given environment is not clear. Therefore, individuals or groups may be encouraged to establish a TSO if they can refer to actual data on the accurate amount of the capital and resources required to run a TSO in each environment.

The third sector has been steadily growing in the UAE over the past decade, which may indicate increased demand by the public. However, there is a scarcity of data on the local population's attitudes or behaviors toward TSOs. Another area of potential research is the extent of the use of TSOs by the public to explore the demographic that engages the most with the third sector. In a similar vein, investigating the activity-dormancy status of current TSOs and evaluating their social impact may yield useful information for policymakers. The lengthy procedures of establishing a TSO (as outlined earlier) may seem daunting to

common members of the public. Therefore, policymakers may benefit from studies exploring individuals' willingness to participate in the third sector and identifying the obstacles deterring them from initiating a TSO.

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Commentaries from the Faith & Philanthropy Summit in Rome

Commentary 1

Muslim Philanthropy: What's in the name?

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I was invited to attend the Muslim Philanthropists Mini-Summit at the inaugural "Faith and Philanthropy Summit" that took place in Rome. The mini-summit was sponsored by the Muslim Philanthropy Initiative at the Indiana University Lily Family School of Philanthropy and the World Congress of Muslim Philanthropists. The event brought together 40 leaders of Muslim Philanthropic organizations from across the world working in different mission areas to discuss challenges, opportunities, and learned lessons that can further the impact of their work. Such forums are of great value, since Muslim philanthropy is estimated to contribute between $100 to $200 billion according to a 2019 report by the Islamic Development Bank.

The first sessions of the day helped set the tone, focusing on discussing a vision for the future of Muslim philanthropy "What does the world look like in 2047?" This included what challenges organizations currently face, how to overcome them, and how to take a more proactive approach to address some of these obstacles. Many of the participants shared that they tend to be more reactive in their approach due to the pressing needs within their communities, which doesn't usually allow for the luxury of planning strategically. Philanthropic organizations must work on identifying agile models of delivering their objectives given the environment of uncertainty that they sometimes operate in, whether it is from a consistent funding pipeline or the unexpected needs of their beneficiaries. This will allow for increased efficacy in utilizing their resources.

Another key topic that was interesting as a salient theme in the discussion is the importance of coalition building. The value of working with other groups toward a common cause or to cater to a specific demographic provided a multiplier effect in creating a sustainable impact. It was interesting to hear from the group how this approach was effective, however, it required different partnership models depending on the objective, location, and type of organizations that are aligning.

The following day the group was split into three breakout sessions to zoom into specific topics of discussion. I was fortunate to moderate one of the sessions that delved into what differentiates general philanthropy from Muslim philanthropy. The discussion was insightful as it provided diverse perspectives from the group and while there were common definitions shared, there was no consensus on what unique value proposition Muslim philanthropy provided.

So, what role does faith play in philanthropy? In the Islamic faith the Prophet Muhammad (PBUH) says "Every act of kindness is charity," which highlights the multitude of ways that philanthropy can be exercised. However, the Prophet PUBH also provides guidance in other sayings emphasizing that Allah only accepts that which is wholesome and pure in the context of charity. I believe that this latter concept offers a deep and profound reality of how faith is ought to be considered. This means that philanthropy needs to be approached in its totality and what implications it has on the society and not only for its utility. It is essential to consider how funds are gathered and to ensure that there are no transgressions on any of the creations of Allah, whether it is by exploitation through usury, the environment, or human beings, to name a few. Therefore, Muslim philanthropists need to deconstruct and perhaps revive an Islamic paradigm when it comes to philanthropy that transcends this material world, otherwise, we might just call it philanthropy.

Commentary 2

Vatican Reflection May 5th, 2023

Sayyeda Mirza
Executive Director
Hub Foundation

The Faith and Philanthropy Summit of the Galileo Foundation initiative in partnership with Indiana University's Lilly Family School of Philanthropy's Muslim Philanthropy Initiative, the World Congress of Muslim Philanthropists, the Global Compact on Education, the UBS Optimus Foundation, and the Jewish Funders Network was a thoughtful convening. It was a philanthropic adventure in Rome participating in a whirlwind of meetings with esteemed colleagues, philanthropists, and fashionable celebrity personalities. The Vatican setting was perfect, with hopes to meet his holiness Pope Francis, which laid the foundation of a faith-based perspective engaging in meaningful intentional dialogue regarding the legitimate role of faith in philanthropy. The endeavor created a brief space to imagine together a healed world with faith at the core, reflecting on values dear to the American Muslim community and others. The mini summit's convening built awareness of our responsibility as devoted professionals and philanthropists to focus on our *amanat*, the sanctified trust we all have with God and stewardship. The mood of the convening was also captured in the magical melodic hypnotic concert in the palatial Palazzo Colonna that left us elated. A reflection was also that God conscious philanthropy that evolves the human soul is a transformative process that benefits both grantor and grantee and unifies both in the collective good of human evolution. Within the framework of divine reflection from the Muslim tradition, intentionality is paramount and leads to impact that has measurable imprints also at a metaphysical level. This idea has applications to strategic philanthropy and impact investing.

Thought leadership themes were also highlighted as to how faith-based communities could engage faith to advance the sector. There was discussion of how our common humanity connected to our faith and shared vision could be applied to systemic global issues, e.g., climate change and refugees. Within this context the organizers hoped to launch a new philanthropic fund at the summit: The Human Family Fund, providing capital (matched by UBS) for new interfaith partnership projects. Organizers offered framing questions: What does the world look like in the year 2047? What are the obstacles that prevent us from getting there? How can philanthropy overcome these challenges? Moreover, American Muslim philanthropy peers had deep discussion focused on capacity building, strategy, impact investing, partnerships, collaboration, advocacy, and the need for inclusion in portfolios of secular philanthropic institutions and current marginalization.

The convening was a commendable first effort, and it is evident that this dialogue should continue to harness the momentum built in Rome and capture the learnings for potential collaboration. It was an honor and privilege to self-reflect about our roles engaging faith and philanthropy and the magnitude of what we

can accomplish with the spirit of God and faith-based philanthropy allies—the potentiality of tangible global transformation left me in awe witnessing this historic event. Aptly said, one participant articulated the need for the next generation to separate the essence of something from the expression of it as it relates to faith and philanthropy and the important pursuit to raise consciousness globally and connect Muslim consciousness to humanity as a value-based offering, God willing.

Commentary 3

Transformation in Muslim Philanthropy movement

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Over the past two decades studying philanthropy, I have studied Islamic philanthropy and observed significant growth in this sector, not only in organizational activities and studies but also in the movement itself. The recent mini-summit held on 15-16 October 2022 on Muslim philanthropy emphasized the growth of the Islamic philanthropy movement and marked a more inclusive development by self-evaluating distinctiveness of Muslim philanthropy, global challenges, and what Muslim philanthropy organizations could contribute and achieve.

Despite rising narratives on Islamophobia, terrorism, and the conservative-turn in numerous parts of the world, the Faith and Philanthropy Mini-Summit by Muslim Philanthropy was daring, not only in evaluating the movement in the past and the future, but also in reflecting on the relations among faith believers in philanthropy practices.

The mini-summit showed awareness that the practice of philanthropy could be used to decrease religious conflicts. While religious solidarity could contribute to faith-based philanthropy as a "bonding" aspect, interfaith collaboration could balance the excess of this solidarity as a "bridging" aspect, as discussed by Putnam's social capital. In this way, philanthropy, or specifically faith-based philanthropy, can be used to decrease tension between religions and contribute to peace making.

This mini-summit showed that there has been a transformation within the Muslim philanthropy movement, from individual short-term charity toward more professional, long-term development. The movement of philanthropy has also been enlarging into academic studies, conferences engaging or focusing on Muslim philanthropy being held at the local, national, and international levels. There is a high awareness that investment in this sector is crucial for the development of the Muslim community and the world at large.

Lastly, participants and discussions in the mini-summit showed that there is diversity within Muslim philanthropy itself, in the terms of practitioners, understanding and practices of Islamic teachings (such as whether zakat could be distributed beyond one's area and toward other believers), and strategies. Within this diversity, there is a strong commitment to synergy and collaboration, including with other faith groups, with awareness as humankind, and therefore supporting the "Human Family Fund." This civil society initiative is highly invaluable in a world where religious phobias, extremism, and lack of collaboration still exist.

Book Review

Empowering Charity: A New Narrative of Philanthropy

Booker-Drew, F. (2022). Empowering charity: A new narrative of philanthropy. 1845 Books.

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In *Empowering Charity: A New Narrative of Philanthropy*, Froswa' Booker-Drew aims to transform the way we think about philanthropy. Her new narrative of philanthropy entails changing the way funders view their recipients. Namely, readers are encouraged to stop viewing recipients as "broken" or "needing to be saved" and start treating them as partners, capable of identifying their own needs. For Booker-Drew, philanthropy is much more than a monetary gift. Philanthropy, she argues, in its essence requires placing recipients at the center of all philanthropic actions. This, in turn, requires building, managing, and maintaining meaningful relationships with under-resourced communities as well as listening to their needs, understanding how they need to be empowered, and supporting them in achieving said empowerment. Booker-Drew faults traditional philanthropy for neglecting the experiential knowledge and wisdom that recipients bring to the conversation when they are included and allowed to voice their needs. In a word, Booker-Drew advocates for more mindfulness and less paternalism in donor-recipient relations.

Booker-Drew offers a unique perspective based on her personal experience as both a member of a marginalized community as well as a funder. She is a cofounder of HERitage Giving Fund, a giving circle that facilitates funding to Black Women–led organizations lacking visibility and necessary resources. Booker-Drew's insights are invaluable since funders rarely possess any experiential knowledge of poverty or racism. "Empowering Charity" refers to leveraging that experiential knowledge, wisdom, and talents of recipients and allowing them to participate in the decision-making process of transforming their communities. In that sense, Booker-Drew argues that philanthropy has been ineffective in Black communities because Black, Indigenous, People of Color (BIPOCs) have been treated as a "problem" rather than assets, capable of propelling their communities forward. In Booker-Drew's experience, the poor in the US have historically been blamed for their misfortunes, for being lazy, making bad decisions, lacking faith and morality. She criticizes the traditional approach to philanthropy, which in her words applies "Band-Aids to broken bones" rather than targeting the root cause or breaking the cycle of poverty. Her suggestion for a "New Narrative of Philanthropy" extends beyond monetary giving to encompass advocacy, social capital-building, and leveraging assets that already exist in under-resourced communities.

The book is divided into two main parts. Part one comprises a number of myths about poverty, which the author thinks have rendered philanthropy ineffective and sometimes even harmful to marginalized communities. Part two suggests an improved model of philanthropy that is bound to bring real change and empowerment to marginalized communities. Booker-Drew tackles the myths that the poor are lazy and that college degrees and employment are the silver bullet that guarantees freedom from the shackles of poverty. She argues that student loans prevent many low-income individuals from pursuing a college education and that systemic racism results in applicants with "black-sounding names" never being called back for job interviews. Education and employment, she argues, are, therefore, no panacea. Similarly, claiming that homelessness is a choice overlooks the exorbitant rental rates and the scarcity of affordable housing options. Homelessness, she asserts, is normally caused by mental illness and addiction, both of which cannot be addressed without accruing a significant amount of debt. Rehabilitation costs are not affordable for these groups.

Booker-Drew further discredits the claim that welfare breeds entitlement since the amounts are usually insufficient for purchasing basic healthy foods let alone luxury items. She shows through evidentiary data that those who receive welfare are more frugal in their spending than those who do not. Based on the above, Booker-Drew contests the notion of "respectability politics" popularized by Evelyn Brooks Higginbotham in her 1993 book *Righteous Discontent*. Following the rules, Booker-Drew argues, does not always guarantee success, simply because these rules are applied very differently depending on race, class, and gender. "Behavior," she argues, "is not the problem, bias is."

Furthermore, Booker-Drew challenges assertions that single teen mothers perpetuate poverty, by demonstrating that despite a sharp drop in teen pregnancy, poverty still persists. The poor, she emphasizes, are "adults, childless, and educated." The author also contests the portrayal of Black fathers as "absentee dads." Through statistical studies, she links the systemic discrimination in the justice system against the Black community to the perception that Black fathers are not present in their children's lives. Black men are charged with harsher punishments and longer sentences than White perpetrators of similar offenses. Almost all (99%) of wrongfully incarcerated Black men are fathers, which hinders their future ability to secure employment and housing. One of the ways the author suggests addressing this injustice is to support nonprofit organizations dedicated to facilitating reentry since these organizations rarely acquire the exposure and necessary resources. One of the strongest points the author makes is that all of the above factors perpetuate generational poverty, which in turn hinders the development and progress of BIPOCs.

In the second part of the book, Booker-Drew provides a way forward for making philanthropy more effective. The new model of philanthropy aims at "championing the contributions of those being served." Building off Robert Putnam's work, *Bowling Alone* (2002), the author suggests replacing transactional donor-recipient relations with genuine connections in which donors empower rather than paternalistically control their recipients. According to Booker-Drew, bonding and bridging relationships are both important. Experiencing a sense of

belonging with those who share our plight is indispensable but can also have the effect of an echo chamber. Bridging relationships are indispensable, hence, because they force us to question our assumptions and acquire a firmer grip on the different coexisting realities of others to which we might have been oblivious. In that sense, having inclusive boards where different groups of society are represented and heard ensures that the bridging process occurs where philanthropy-related decisions are being made.

The author engages with the concept of positionality, which was first articulated by Kimberle Crenshaw in 1991 and entails recognizing one's privileges, be it in social class, race, gender, or income and education. The author also draws on Tara Yosso's "Cultural Wealth Model," which lists six forms of capital that can be used to empower individuals from marginalized communities by employing their talents and experiential knowledge. She reverses Pierre Bourdieu's idea that cultural capital can perpetuate and institutionalize inequality and instead sheds light on cultural capital's ability to empower and strengthen under-resourced communities. She connects this idea with Kretzmann and McKinght's notion of Asset-Based Community Development (ABCD) in which existing assets within a community are identified and employed for the benefit of the entire community (Kretzmann & McKnight, 1993). And While William MacAskill advises philanthropists to never let emotions influence their philanthropic decisions, Booker-Drew urges her readers to not only sympathize but rather empathize with recipients, walk in their shoes, and strive to understand their frustrations before writing a check. Effective philanthropy for Booker-Drew is mindful, sustainable, and long-lasting. It is not about giving the biggest or most efficient gift, but rather the most meaningful one.

In this thought-provoking work, Booker-Drew challenges her readers to reexamine and question their existing perceptions of giving, race, and class and encourages them to overcome their *Immunity to Change* by referring to Kegan and Lahey's extensive research on the subject. Drawing on her personal experience, Booker-Drew aims to transform perceptions and change the way philanthropy is practiced today. She debunks myths and destroys stereotypes that not only render philanthropy ineffective but also harm marginalized communities. Booker-Drew based her arguments on evidentiary data and academic research. Every debunked stereotype was followed by a selection of biblical scriptures that bolster the moral basis of her arguments.

For professors teaching philanthropy-related subjects, foundation managers, grant-makers, nonprofit leaders, or individual philanthropists, Booker-Drew's work is an indispensable handbook on meaningfully serving marginalized communities. The arguments and suggestions made in *Empowering Charity: A New Narrative of Philanthropy* are easily applicable to all marginalized communities, be they Muslim, Latin American, Asian, Native American, or otherwise.

Book Review

Islamic Wealth and the SDGs: Global Strategies for Socio-economic Impact

Billah, Mohd Ma'Sum. (2021). *Islamic Wealth and the SDGs: Global Strategies for Socio-economic Impact.* Palgrave Macmillan.

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Islamic Wealth and the SDGs: Global Strategies for Socio-economic Impact highlights the significant role Islamic finance can play in achieving the United Nations' Sustainable Development Goals (SDGs) (p. 10). In 2015, the United Nations adapted 17 stainable development goals as a global effort to end poverty, increase education, and ensure that all people can live a healthy and fulfilling life. Islamic finance, on the other hand, is a financial system based on the principles of Islamic law, which emphasizes social justice and ethical values in finance. Recently, the Islamic finance industry has become a major player in the international financial system. The SDGs and Islamic finance tools have been brought together as complementary frameworks to promote sustainable development and social justice.

Islamic ethical wealth is wealth sourced and dispensed from lawful ventures that are approved by Shariah law. Shariah law serves as a framework for ethical and financial practices in Islamic finance where Shariah scholars (which typically involves the expertise of trained scholars in Islamic law and jurisprudence) review and approve financial products and services to ensure their compliance with Islamic principles and guidelines (pp. 76, 328). Islamic ethical wealth refers to generating and managing wealth in accordance with the principles of Islamic ethics. In Islamic finance, ethical wealth management is based on the principles of social justice, fairness, and responsibility, as outlined in the Quran and the Sunnah (the teachings and practices of the Prophet Muhammad) (p. 277). Islamic ethical wealth is significant; besides sadaqah, both zakat and waqf have tremendous capacities to contribute to global socioeconomic development. The potential size of the annual zakat fund has been estimated between US$200 billion and US$1 trillion, and waqf is valued at billions of dollars (p. 253).

The principle of Islamic ethical wealth is rooted in the Quran and Sunnah, where the overall objective is to promote social justice and sustainable development. Islam teaches that wealth should be distributed for all humankind based on the fair distribution of wealth and to prevent unjustness and inequality among society (p. 270). The management process of Islamic ethical wealth is referred to as "Islamic finance," which is a financial system based on the principles of maqasid al sharia' to achieve fairness, transparency, and sustainability. The maqasid al sharia', which is defined by the concepts of need, limitation, and objective, was developed to help Muslims understand the spirit

and intention of Islamic law and to guide them in interpreting and applying them in their daily aspects, including Islamic finance (pp. 82, 101).

Islamic Wealth and the SDGs: Global Strategies for Socio-economic Impact is an insightful book that explores the potential of Islamic finance to support the achievement of the SDGs within the principles and concepts of maqasid al sharia'. It emphasizes the shared responsibility of individuals where wealth should be used for alleviating suffering and advocating for the common good.

The book is structured in a clear manner; it begins with an introduction and a historical background of Islamic finance and sustainable development goals and how they both align with each other. The book covers a variety of topics related to the role of Islamic finance in reducing poverty, enhancing environmental sustainability, and promoting gender equality and social justice. It provides an analysis of the compatibility of SDGs with development goals based on divine principles (p. 24). It was then followed by exploring the potential of Islamic finance to support the SDGs, including some practical examples and guidance for mobilizing Islamic finance to achieve the sustainable development goals.

Throughout 32 chapters, the book provides practical approaches and strategies for mobilizing Islamic finance to support the achievements of the sustainable development goals. The author presents a deep elaboration on the practical usage of waqf, zakat and sukuk, green sukuk, micro-finance and wealth inclusion, and their implications for the SDGs. Another aspect is his emphasis on the positive socioeconomic impacts, poverty reduction, improved healthcare and education, and gender equality as a measurement of the success of financial investments.

The book presents significant contributions that illustrate key arguments. One of the arguments presented by the authors is that the principles of Islamic finance align well with the values and goals of the SDGs, which seek to create a more sustainable and equitable world (pp. 10, 24). For example, the Islamic finance principle of shared responsibility is consistent with the SDG goal of reducing inequality, while the focus on sustainability aligns with the SDG goal of ensuring sustainable economic growth and development. Additionally, Islamic finance's focus on transparency and accountability is consistent with the SDG goal of promoting good governance and responsible business practices.

The key argument of the book is that Islamic finance has great potential to play a major role in the global effort to achieve the sustainable development goals, economic development, and social equity. The author presents a number of global strategies for using Islamic finance and wealth, including promoting zakat and sadaqah, developing Islamic social finance, supporting Islamic impact investing, promoting Islamic microfinance, developing Islamic Waqf, and developing Islamic green finance. These strategies are meant to create positive socioeconomic and sustainable impacts, including investment in health, education, and renewable energy.

On the other hand, the author highlights the challenges facing Islamic finance and the need for collaboration among stakeholders to achieve the SDGs.

He underlines the importance of engaging different stakeholders, including governments, international organizations, and the private sector in promoting and implementing these strategies.

Islamic Wealth and the SDGs makes a significant contribution to both the Islamic finance and humanitarian fields in several ways. It provided a new perspective and approach where Islamic finance can, indeed, play a significant role in supporting the achievement of the sustainable development goals. Additionally, the author highlights the similarities between Islamic finance principles and sustainable development goals in a way where both aim to alleviate poverty, increase access to quality health and education services, as well as achieve social justice. Billah shows that the significant Muslim scholars and institutions in the field of Islamic economics and finance have used the doctrines of maqasid al sharia' to refer to the compatibility of Islam with contemporary issues related to economics, including the SDGs (pp. 7, 66, 82).

Considering Islamic finance as a source of funding for addressing sustainable development is significant in different ways; on one hand, it contributes to the growth of the Islamic finance industry on the global level as an importance catalyst toward global issues. On another hand, it provides a new opportunity for the achievement of the SDGs, which promotes global equity and welfare and the socioeconomic impact. Additionally, the book filled in some literature gaps related to the role of Islamic ethical wealth in addressing global issues.

Although the book addresses the potential of Islamic finance to contribute to the SDGs, it did not consider the challenges and limitation of the practical implementation of each strategy and approach. When we talk about Islamic finance, there are sophisticated rules and regulations in the Fiqh, collection, management, and distribution of Islamic financial resources. Because of the sensitivity of the topic, from a "sharia" perspective, the book did not provide insight about the people who should manage Islamic finance in terms of knowledge and expertise of Islamic regulations.

Islamic Wealth and the SDGs would be of interest to a diverse range of audiences interested in sustainable development, Islamic finance, and building more inclusive and equitable financial systems. The book provides a framework for integrating Islamic ethical wealth with sustainable development goals, which can inform decision makers and policy designers who are interested in promoting the achievement of the SDGs. Academics and researchers, government, and nongovernment organizations (NGOs) would find the book useful. Investors and financiers interested in socially responsible and ethical investments would find the book relevant as well. I believe general readers interested in global socioeconomic issues, including poverty reduction, gender equality, and climate change, would find the book informative.

The framework of the SDGs provides a global comprehensive development program in the form of 17 key goals to be accomplished by 2030. Islamic ethical wealth can play a significant role in the process of achieving these goals. Islamic finance can make a magnificent contribution to the global agenda through the integration of Islamic finance with sustainable development goals

through the lenses of maqasid al sharia'. It creates new opportunities for investment and finance in sustainable development initiatives. It also highlights the importance of socioeconomic impact, promoting more socially responsible and ethical investment, and helping to build a more inclusive and equitable global financial system. Islamic finance can provide a unique approach to economic development that is socially responsible and sustainable.

Book Review

Capitalist Humanitarianism

Hulsether, Lucia. (2023). *Capitalist Humanitarianism*. Duke University Press.

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Humanitarian projects are well known for providing relief, protection, and progress for people affected by natural and man-made crises on any scale around the globe. However, *Capitalist Humanitarianism*, by Lucia Hulsether, delves deeper into many humanitarian projects and traces capitalism's footprints and how it pursues its goals through these projects. Hulsether asks about capitalism's ulterior motives, interrogate the idea that capitalism is "socially responsible," and describes capitalist humanitarian projects as "embarrassed beneficiaries of neoliberal surplus," which tries to reconcile between people and profit, in other words, between care and capitalism. She refutes the capitalist humanitarianism claims and describes all these endeavors as a way to "save capitalism from its own excesses" (p. 1).

Capitalist Humanitarianism contains an introduction, six interludes, six chapters, epilogues, and a thorough investigation of historical fair-trade archives, microfinance institutions, and many ethnographic case studies about socially responsible companies. The book opens with Hulsether's story of her personal life and experience. She describes herself as a child of two White people "with high-level degrees and steady jobs as a professor and a pastor" (p. xi). Her parents influenced her perspective with the idea that race and socioeconomic status could provide unfair advantages for them and described it as the inheritance and hegemonic power of capitalist economies. Then she explains her own experience of the protest and hunger strike as a part of the Yale graduate teacher union to pressure the university into contract negotiations for a livable wage and decent health care. She describes this experience as "a spectacle of self-denial at the center, a battle which was impossible to win" (p. x), which she perceived as a metaphor for the slow death that capitalist economies impose on their workers. Hulsether questions capitalism as a White supremacist patriarchal empire that "was founded on the theft of life from the racialized and feminized poor" (p. xvi), asks how this political-social-economic system could be bent toward a humanitarian good (p. xv), and her journey to discover the answer starts!

In the first chapter, Hulsether's main argument is centered on criticizing "fair trade" as one of the capitalist reform projects. She questions the truth behind the narratives that shape these projects, such as the historiography of Ten Thousand Villages as the first fair trade chain in North America and the Overseas Needlework and Crafts Project. This project was embarked on by a Mennonite missionary named Edna Ruth Byler. When she traveled to Puerto Rico a year after the end of World War II, she encountered serious deprivation and decided to provide opportunities for local women to increase their income. She thought about holding embroidery lessons and selling needlework crafts in a bigger market. As a

result, the Overseas Needlework and Crafts Project was born and established outposts in different places such as Puerto Rico, Jordan, Jerusalem, Hong Kong, and Haiti, where urgent humanitarian needs were tied with a high demand for indigenous and locally produced textiles (p. 32). Hulsether argues how these narratives emphasize the good personal intentions of the missionaries and the virtue of their projects. Moreover, by emphasizing multicultural tolerance, care, and solidarity, this storytelling facilitates neocolonial power and persuades mass consumer culture. She concludes that this historiography "can morph into quasi-apologetics for respectful occupation, sensitive colonialism, and humanitarian capitalism" (p. 45). Hulsether believes that capitalist humanitarian projects like fair trade change the categories of occupier and occupied into categories of consumer and producer and is a way to preserve capitalism by working with, rather than against, free markets.

"How can we reveal what is really going on with the production conditions?" "What is the real provenance of this commodity?" These are questions that Hulsether asks in the second chapter. She argues that through fair trade, producers endeavor to revive the commodity for a global labor justice project and indicates that consumers are not aware of commodities and their origins, where they are built on abuse, exploitation, and slavery.

In the third and fourth chapters, Hulsether discusses lending programs, microfinance institutions, and pioneers such as Accion International and Finca International. She defines *microfinance* as the mechanism American capitalist hegemony used to reproduce its ideology. She illustrates the claims of ads and images that microfinance projects can lead to financial inclusion in underdeveloped countries, and through these projects, the life of the poor could be "beyond war, poverty, and the migrant train." Hulsether points out that although humanitarian finance seems "a shiny appeal to diversity" that promises to decrease racial capitalism, it is not a way to empower people excluded from free market prosperity (p. 108). In contrast, it could be a "technique for disciplining the erratic behaviors of the poor" (p. 92).

In the fifth chapter, Hulsether explains another aspect of capitalism that has drawn criticism, the imposition of Western man as a universal subject. She argues that the secular modernity project incorporates every difference into its totality and asks to what extent other groups such as women, brown and Black people, indigenous people, queer people, immigrants, children, and disabled people can "imagine, desire, and pursue intersubjective freedom" (p. 140). She asks, "What if the people whom capitalist humanitarians seek to serve do not acquiesce?" "What if they prefer not to be cast as the next mass-produced stars of neocolonial development?" (p. 135). Then she argues about the forced and imposed urge of capitalist humanitarian projects for information, which helps them to plan for future projects. For instance, she considers documents generated by funding organizations, such as grant proposals, annual reports, budget statements, historical archives, etc. (p. 142), as possible tools to intervene and for coercive inclusion. The significant point she mentions is that most of this data focuses on the populations that capitalist humanitarian reform chooses as its primary focus: "women and girls in the global South" (p. 143).

In the sixth chapter, we read Hulsether's narrative of traveling to western Guatemala, which is called a "poverty tour" and a "social-action-adventure tour." She discusses how microfinance institutions determine three criteria of "talent, accountability, and positive attitude" as an alternative credit score for poor people (p. 163). However, "the command to hope can be a tall order when poverty, vigilante violence, environmental catastrophe, and a selectively absent state are the stuff of everyday life," as she describes.

Hulsether's book ends with questions about the possibility of change and to what extent critique should be promising and constructive. As she points out, "historical narrative sets a foundation for future moral action." As a result, Lucia Hulsether brings her deep scholarly knowledge with accessible storytelling and honest internal monologues to provide a profound historical narrative of capitalism. Hulsether's despair and pessimism toward the current situation, which reflects throughout the whole book, do not alter her strong will for change. This despair and pessimism could be a turning point for confronting a real history and ultimately lead to hope for change and moral actions through philanthropy.

The strength of *Capitalist Humanitarianism* lies in the combination of rich theoretical perspectives and dozens of ethnographic case studies. This thought-provoking volume is recommended for those who are seeking to know how "historical deliberation shapes the trajectory of capitalist humanitarianism" and why capitalist humanitarian projects fail to bring equality and justice. Although Hulsether presents these arguments based on the countries of Latin America, these issues also could be pondered by Muslim scholars whose research is focused on colonial politics in Islamic countries. Furthermore, *Capitalist Humanitarianism* provides insightful knowledge for scholars and students interested in understanding philanthropy's meaning and learning about its responsibilities and promises, defending philanthropy against its recent criticisms, and improving and supporting it for its inherent values.

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