

## Beyond the Asnaf Restriction: Tamlik and Fiscal Justice as Constraints on Zakat Funding of Indonesia's Free Nutritious Meals Program

Harmon Amir

Imam Asy Syafii Islamic Institute, Indonesia.

harmonamir@gmail.com \*✉

### ARTICLE INFO

### ABSTRACT

#### Keywords:

Zakat; Tamlik;  
Fiscal Justice; Free  
Nutritious Meals  
Program; Masalahah;

**Background:** The Free Nutritious Meals Program (Makan Bergizi Gratis/MBG), a priority Indonesian policy targeting 82.9 million beneficiaries, depends entirely on the state budget. In January 2025, the Chairperson of the Regional Representative Council proposed financing the program partly through zakat. Zakat authorities firmly rejected the proposal, citing the restriction of zakat to eight recipient categories (asnaf).

**Research Gap:** Existing studies affirming this rejection rest solely on the asnaf restriction and statutory text, leaving deeper questions of disbursement mechanism and fiscal designation unexamined. No study has assessed the proposal through the principles of tamlik (ownership transfer) and fiscal justice.

**Novelty:** This study introduces a two-axis analytical framework combining tamlik and fiscal justice to evaluate zakat financing proposals, systematically testing counterarguments grounded in masalahah, expansion of fi sabilillah, and darurat. It formulates a conditional rejection rather than an absolute prohibition.

**Method:** A qualitative normative-doctrinal approach with policy discourse analysis was employed. Primary legal materials (Surah al-Tawbah verse 60, Law No. 23/2011, Presidential Regulation No. 83/2024), policy discourse texts, and secondary literature were examined through *usul al-fiqh* framework.

**Results:** A rejection based solely on the asnaf restriction is methodologically fragile, collapsing if MBG is selectively targeted at the poor. More fundamentally, MBG's collective-consumption scheme fails to satisfy tamlik, and financing it through zakat constitutes a transfer of the state's obligation (*isqat wajib al-dawlah*) onto funds fixed by definitive text. Four counterarguments grounded in masalahah, expansion of fi sabilillah, *hifz al-nafs*, and darurat all fail under *usuli* scrutiny.

**Conclusion:** The study formulates a conditional rejection resting on four unfulfilled conditions of validity (entitlement, tamlik, fiscal separation, and designational conformity), shifting the debate from asnaf membership toward the validity of disbursement, and directing nutritional philanthropy toward *infaq*, *sadaqah*, and *waqf*.

Received: 7/12/2026

Revised: 9/17/2026

Accepted: 9/30/2026

Published: 10/3/2026

#### How to cite this article:

Amir, H. (2026). Beyond the Asnaf Restriction: Tamlik and Fiscal Justice as Constraints on Zakat Funding of Indonesia's Free Nutritious Meals Program. *Sharia Economic and Management Business Journal (SEMBJ)*, 7(3), 354-355. <https://doi.org/10.62159/sembj.v7i3.2676>

## INTRODUCTION

The Free Nutritious Meals Program (Makan Bergizi Gratis/MBG) is a priority program of the Indonesian government aimed at improving nutritional quality and reducing stunting among vulnerable groups, including students, toddlers, and pregnant and lactating mothers. Administered by the National Nutrition Agency under Presidential Regulation Number 83 of 2024, it received IDR 71 trillion in the 2025 state budget, with an initial target of 17.9 million beneficiaries directed toward 82.9 million (Peraturan Presiden Nomor 83 Tahun 2024 Tentang Badan Gizi Nasional, 2024; Ariyanto & Saharuddin, 2026; Virlana & Tjoneng, 2025). As a large-scale social policy, its sustainability rests entirely on the state budget, and this singular fiscal dependence has been identified as a source of budgetary pressure and substitution risk (Ariyanto & Saharuddin, 2026), prompting a search for alternative funding sources.

Amid this vulnerability, the Chairperson of the Regional Representative Council proposed utilizing zakat funds for MBG financing in January 2025. The proposal provoked sharp controversy. Its proponents invoked public benefit, reasoning that most beneficiaries come from underprivileged families. The zakat authorities, however, firmly rejected it: zakat is bound by Islamic law solely to the eight categories of recipients (*asnaf*) stipulated in Surah al-Tawbah verse 60, and further restricted by Law Number 23 of 2011 (Ansori & Sukendar, 2025; Virlana & Tjoneng, 2025). This tension between a legislative proposal and a religious-authority rejection reveals an unresolved problem in Islamic law concerning the limits of channeling zakat into a universal state program.

Prior studies have approached this issue from several angles. Some assess the eligibility of zakat for MBG through *fiqh* and national regulation, concluding impermissibility on the basis of the *asnaf* restriction and statutory provisions (Ansori & Sukendar, 2025; Virlana & Tjoneng, 2025). Others evaluate MBG through the maxim *tasarruf al-imam manutun bi al-maslahah* (Alifah, 2026) or through *fiqh siyasah* with an emphasis on public benefit (Munawarah & Dakhoir, 2026; Pradita et al., 2025). Separately, a broad literature addresses the contemporary reinterpretation of *fi sabilillah* and the application of *maqasid al-shari'ah* in zakat distribution (Achmad, 2025; Saleh et al., 2024; Shamsuddin et al., 2025), the condition of *tamlik* as an element of validity (Fauzati & Hafidzi, 2025; Owoyemi, 2020; Sarif et al., 2024), and the positioning of zakat within Islamic public finance (Çimen, 2025; Yasni & Erlanda, 2020). Recent bibliometric mapping situates zakat within Islamic social finance and the SDGs (Ma & Sukmana, 2025). These bodies of literature, however, have developed largely in isolation from the MBG financing debate.

A clear gap emerges. Studies rejecting zakat for MBG rest their arguments solely on the *asnaf* restriction and Law Number 23 of 2011 (Ansori & Sukendar, 2025; Virlana & Tjoneng, 2025). This reasoning is methodologically fragile: it collapses once the program is selectively directed toward the poor and the needy, who are themselves legitimate recipients. No study has assessed the proposal through two more fundamental *usuli* axes: the principle of *tamlik*, which questions the validity of transferring ownership within collective consumption, and the principle of fiscal justice, which questions the transfer of the state's obligation (*isqat wajib al-dawlah*) onto funds entrusted by the Muslim community. The novelty of this study lies in assessing the proposal through these two axes simultaneously, while systematically testing counterarguments grounded in *maslahah*, the expansion of *fi sabilillah*, and necessity (*darurah*). Rather than an absolute prohibition, it formulates a conditional rejection.

This study contributes a transferable analytical framework for assessing any proposal to direct zakat toward state programs, moving the debate beyond the recurring and inconclusive question of *asnaf* membership toward the structural questions of disbursement mechanism and fiscal designation. Practically, it offers zakat authorities and policymakers a more precise instrument of assessment than the simple dichotomy of conformity and nonconformity with the *asnaf*. Accordingly, this study addresses three research questions: (1) Why is the rejection of zakat financing for MBG on *asnaf* grounds alone insufficient? (2) How do the principles of *tamlik* and fiscal justice assess the validity of zakat financing under the currently prevailing MBG scheme? (3) Under what conditions, if any, would the involvement of zakat become *shar'i*-justifiable?

## LITERATURE REVIEW

### Zakat and the Asnaf Provision

Zakat is a pillar of Islam whose distribution is explicitly regulated in Surah al-Tawbah verse 60, which stipulates eight categories of recipients (asnaf): the poor, the needy, zakat administrators, those whose hearts are to be reconciled, those in bondage, debtors, those in the path of God, and the wayfarer. This textual determination distinguishes zakat from infaq and sadaqah, whose use is more flexible. In Indonesia, the provision is affirmed through Law Number 23 of 2011, which positions the National Zakat Agency as coordinator (Nashirudin et al., 2025). Studies indicate that the binding nature of the asnaf is not merely administrative but rooted in the character of zakat as a financial act of worship with rigid distributional provisions (Asfarina et al., 2019; Mahmud & Haneef, 2008). This framework is the point of departure for assessing whether a program may legitimately receive a zakat allocation.

### Tamlik as a Condition of Validity

The first theoretical axis is tamlik, the full transfer of ownership of zakat wealth from the payer (muzakki) to the recipient (mustahik). The majority of jurists, particularly within the Hanafi school, treat tamlik as a condition of validity, grounding it in the linguistic structure of verse 60, where the first four categories are introduced with the particle lam denoting ownership (Sarif et al., 2024). Contemporary studies show that tamlik becomes central when zakat distribution shifts from direct consumptive models toward productive and institutional ones (Aziz & Faruk, 2025; Fauzati & Hafidzi, 2025), including digitally mediated disbursement systems (Nor et al., 2024). Owoyemi (2020) demonstrates that the debate over distributing zakat directly to the poor, as opposed to channeling it through intermediaries, originates precisely in the question of fulfilling tamlik. Within this study, tamlik serves as the instrument for testing whether a collective-consumption scheme such as MBG, which involves no transfer of ownership to individual recipients, satisfies the condition of validity.

### Fiscal Justice and the Limits of the State's Obligation

The second axis is fiscal justice, concerning the boundary between the state's financing obligations and funds entrusted by the Muslim community. In Islamic public finance, zakat occupies a distinctive position: it is not general revenue to be spent flexibly but revenue exclusively designated for the eight categories (Siregar et al., 2023; Yasni & Erlanda, 2020). Studies position zakat as a fiscal instrument that complements, rather than replaces, the fiscal responsibility of the state (Çimen, 2025; Judijanto et al., 2025). The debate on zakat and taxation shows that the two rest on different bases of obligation and designation, such that shifting burdens between them risks problems of justice (Çimen, 2025). Governance research further indicates that the efficiency of zakat institutions and stakeholder trust are decisive for whether entitlements actually reach recipients (Azhar et al., 2023; Wahab & Rahman, 2011; Yusuf et al., 2024; Zainal et al., 2016), while zakat's demonstrated role in poverty alleviation underscores the welfare cost of any diversion (Ayuniyyah et al., 2018; Saad & Abdullah, 2014). This framework grounds the assessment of whether financing MBG through zakat constitutes a shar'i-problematic transfer of the state's obligation (isqat wajib al-dawlah).

### Maslahah, Fi Sabilillah, and Darurah as Counterarguments

The third axis is anticipatory: mapping arguments that might justify zakat for MBG so they may be tested. Contemporary literature reveals a tendency to broaden fi sabilillah from armed struggle toward communal benefit, including education and public interest (Achmad, 2025; Monica & Abidah, 2021; Shamsuddin et al., 2025), with the maqasid al-shari'ah approach frequently used to expand recipient scope (Saleh et al., 2024). Precedent exists in fatwas permitting zakat for scholarships through this gateway (Fatwa Nomor Kep-120/MUI/II/1996 Tentang Pemberian Zakat Untuk Beasiswa, 1996; Marliyah et al., 2025). The maxim tasarruf al-imam manutun bi al-maslahah has likewise been used to justify MBG (Alifah, 2026), although the centralization of zakat under state authority in Indonesia has itself been read as politically fraught (Jahar, 2019; Murtadho et al., 2023). A further argument invokes darurah, whose classical conditions require that the necessity be genuine and that no lawful alternative exist (Isa et al., 2015). Such expansions leave unresolved the methodological boundary between maslahah mu'tabarah and maslahah mulghah, particularly when confronted with a definitive (qath'i) text. This study positions these counterarguments not as accepted premises but as objects of examination.

## METHOD

This study employs a qualitative normative (doctrinal) legal approach combined with policy discourse analysis. The normative approach assesses the shar'i validity of the proposal to finance MBG through zakat using the framework of *usul al-fiqh*, while the discourse analysis reads the tension between the legislative proposal and the rejection by the zakat authorities. The study is critical-normative: it does not merely describe existing positions but tests their argumentative strength and formulates an assessment grounded in *usuli* principles. This approach continues the use of an epistemological framework for assessing the validity of applied law developed in other contexts (Harmanto et al., 2026).

As a normative study, there is no population and sample in the empirical sense. These are replaced by legal materials and discourse texts selected purposively for their relevance to the core problem, comprising three layers. First, primary legal materials: Surah al-Tawbah verse 60 as the textual basis on the *asnaf*; Law Number 23 of 2011 on Zakat Management; Presidential Regulation Number 83 of 2024 on the National Nutrition Agency; and classical and contemporary works of *fiqh* addressing the condition of *tamlik* and the categories of recipients. Second, policy discourse texts: the official proposal to utilize zakat for MBG and the rejection statements of the National Zakat Agency and the Ministry of Religious Affairs, treated as objects of analysis. Third, secondary materials: scholarly journal articles on zakat, *tamlik*, fiscal justice, and the MBG policy, serving as comparative framework and analytical support.

Materials were collected through documentary study and literature review. Primary legal materials were gathered from official statutory texts and authoritative *fiqh* references. Policy discourse texts were gathered from official institutional statements and the reporting that recorded them. Secondary materials were traced systematically through scholarly databases using keywords including zakat distribution, *tamlik*, *fi sabilillah*, fiscal justice, and *Makan Bergizi Gratis*. All materials were examined, classified according to their relevance to the analytical axes, and verified for citation accuracy before use.

The analysis positions the *asnaf* provision as the normative boundary, *tamlik* and fiscal justice as two instruments for testing validity, and the reinterpretation of *fi sabilillah*, *maslahah*, and *darurah* as counterarguments to be tested. It proceeds through three interrelated stages. The first is normative analysis of the primary legal materials to establish the limits of valid zakat disbursement on the basis of the *asnaf* provision and the condition of *tamlik*. The second is argumentative testing: examining the proposal through the two axes and confronting it with the counterarguments, employing *usul al-fiqh* reasoning, particularly the distinction between *maslahah mu'tabarah* and *maslahah mulghah*, and the relationship between a definitive (*qath'i*) text and speculative (*zhanni*) reasoning. The third is synthesis: formulating a conditional rejection by establishing the conditions which, if unfulfilled by the prevailing MBG scheme, render zakat utilization invalid. Throughout, the *usul al-fiqh* framework serves as the primary instrument and the MBG policy scheme as the object of its application. Because the study is qualitative-normative, this framework functions as an analytical device rather than as a basis for hypothesis formulation.

## RESULTS

### Assessment of Asnaf Eligibility

The analysis of the *asnaf* provision and the prevailing MBG scheme produced a two-stage result. Under the current universal design, MBG beneficiaries include students and other target groups without individual verification of whether they fall within the eight categories of zakat recipients. Accordingly, most beneficiaries cannot automatically be treated as eligible *mustahik*. However, when the scheme is hypothetically narrowed to children from poor and needy families, the membership requirement can in principle be satisfied because these beneficiaries fall within the categories of the poor and the needy. This means that the *asnaf* test alone is sufficient to reject the current universal scheme, but it is not sufficient to determine the validity of a selectively targeted scheme.

**Table 1. Mapping of the MBG Scheme against the Criteria of Validity in Zakat Disbursement**

| Assessment Aspect                                 | Universal MBG (Current)        | Selective MBG (Hypothetical) | <i>Shar'i</i> Requirement          |
|---------------------------------------------------|--------------------------------|------------------------------|------------------------------------|
| <b>Recipient status</b>                           | All students and target groups | Poor and needy children only | Must fall within the <i>asnaf</i>  |
| <b>Membership in <i>asnaf</i></b>                 | Mostly not eligible            | Includes eligible recipients | Fulfilled only in selective scheme |
| <b>Certainty of entitlement (<i>istihqaq</i>)</b> | No individual verification     | Requires verification        | Required                           |
| <b>Transfer of ownership (<i>tamlik</i>)</b>      | Does not occur                 | Still in question            | Required                           |
| <b>Conclusion at <i>asnaf</i> level</b>           | Invalid                        | Appears valid, inconclusive  | Requires further testing           |

*Source: Compiled by the authors (2025)*

As shown in Table 1, a selective MBG scheme would still require individual verification of entitlement (*istihqaq*), and the question of *tamlik* would remain unresolved. The result therefore shifts the analytical focus from the identity of beneficiaries to the mechanism through which zakat is disbursed.

The documentary analysis further identified the operational architecture of MBG as a collective-consumption program. State funds are channeled to the National Nutrition Agency and implemented through local Nutrition Fulfillment Service Units, which procure, prepare, and distribute cooked meals at designated points, particularly schools (Ariyanto & Saharuddin, 2026). Beneficiaries receive a prepared portion for immediate consumption; they do not receive funds, raw materials, or a transferable entitlement. This operational structure became the basis for the subsequent *tamlik* and fiscal-justice tests.

### Result of the *Tamlik* Test

Application of the *tamlik* test shows that the prevailing MBG mechanism does not produce a full transfer of ownership from the zakat fund to an identified recipient. Beneficiaries obtain only the benefit of consuming a meal (*ibahat al-intifa'*), while procurement, preparation, portioning, and distribution remain controlled by the program organizer. Thus, the recipient is not placed in a position of ownership in which the transferred property or benefit can be possessed and disposed of freely.

This result remains unchanged under the hypothetical selective scheme. Even if every beneficiary were verified as poor or needy, the collective-consumption mechanism would still not itself establish *tamlik*. The problem therefore lies in the mode of disbursement rather than solely in the status of the recipient.

The *wakalah* possibility was also tested. Under the universal scheme, no specific recipients are designated as principals (*muwakkil*) for whom an institution purchases food. Under a selective scheme, designating recipients would address only part of the issue, because the beneficiaries would still receive a predetermined meal rather than an independently controlled entitlement. On this basis, the current MBG architecture does not satisfy the ownership-transfer requirement through either direct *tamlik* or a clear agency mechanism.

### Result of the Fiscal Justice Test

The fiscal-justice test produced a second independent finding. MBG was established through Presidential Regulation Number 83 of 2024 and is financed as a state program through the general budget. Zakat, by contrast, is a designated fund whose allocation is restricted to the *asnaf* and is not equivalent to unrestricted public revenue (Yasni & Erlanda, 2020; Siregar et al., 2023). Transferring part of MBG financing from the state budget to zakat therefore changes the source of financing from general public funds to a religiously designated fund.

The study identifies this transfer as *isqat wajib al-dawlah*: the discharge or transfer of a state financing obligation onto a source whose designation is not determined by the state. Under this test, the problem persists even when MBG recipients include legitimate *asnaf*, because the fiscal question concerns whether zakat is being used as an independent distribution of recipients' entitlement or as a substitute for an obligation already attached to the state.

Two consequences were identified. First, diversion of zakat to a universal state program reduces resources available for direct distribution to the *asnaf*, whose needs remain substantial and whose welfare outcomes depend on effective zakat distribution (Ayuniyyah et al., 2018; Saad & Abdullah, 2014). Second, use of zakat for a general government program may weaken the assurance to payers that their zakat reaches its designated recipients, a factor associated with institutional trust (Mennani & Attak, 2026).

### Results of Counterargument Testing and Conditions of Validity

Four principal counterarguments were tested against the preceding findings: expansion of *fi sabilillah*, the *maxim tasarruf al-imam ala al-ra'iyah manutun bi al-maslahah*, the objective of *hifz al-nafs*, and *darurah*. The *fi sabilillah* argument did not resolve the absence of *tamlik*; the *tasarruf al-imam* argument did not remove the designated character of zakat; the *hifz al-nafs* argument established the importance of nutrition but did not by itself validate a noncompliant financing mechanism; and the *darurah* argument was not satisfied because lawful alternatives remain available through the state budget and non-zakat philanthropic instruments.

The combined analysis produced four cumulative conditions for the *shar'i* validity of any zakat involvement in a program of this type: (1) entitlement (*istihqaq*), requiring verified membership in the *asnaf*; (2) *tamlik*, requiring a genuine transfer of ownership or an equivalent mechanism that places the benefit under the recipient's control; (3) fiscal separation, requiring zakat not to substitute for a financing obligation of the state; and (4) designational conformity, requiring distribution to remain within the *asnaf* framework without forced expansion of categories.

**Table 2. Conditions of Validity and Their Fulfillment Status under the MBG Scheme**

| Condition of Validity           | Basis of Test            | Requirement                                            | Status under Current MBG |
|---------------------------------|--------------------------|--------------------------------------------------------|--------------------------|
| Entitlement ( <i>istihqaq</i> ) | <i>Asnaf</i> provision   | Individual verification of eligibility                 | Not fulfilled            |
| <i>Tamlik</i>                   | <i>Tamlik</i> test       | Full transfer of ownership to recipients               | Not fulfilled            |
| Fiscal separation               | Fiscal justice test      | Zakat not a substitute for state obligation            | Not fulfilled            |
| Designational conformity        | Test of counterarguments | Remaining within <i>asnaf</i> without forced expansion | Not fulfilled            |

*Source: Compiled by the authors (2025)*

Table 2 shows that the current MBG scheme does not fulfill any of the four conditions cumulatively. The result is therefore a conditional rejection of zakat financing for MBG as presently designed: universal in scope, based on collective consumption, lacking individual eligibility verification, and functioning as a potential substitute for a state fiscal obligation.

## DISCUSSION

### Why the *Asnaf* Argument Alone Is Insufficient

The first finding refines the dominant line of argument in previous studies. Ansori and Sukendar (2025) and Virlana and Tjoneng (2025) reject zakat financing for MBG primarily by referring to the *asnaf* restriction and national zakat regulation. That conclusion is persuasive for a universal program, but it becomes methodologically fragile once the beneficiaries are selectively limited to poor and needy children. At that point, recipient membership no longer resolves the issue. The present study therefore extends the debate from the question of who receives zakat to the more structural questions of how the benefit is transferred and what fiscal obligation the fund is being asked to replace.

This distinction is important because it turns an absolute-looking prohibition into a conditional analytical framework. A program cannot be judged valid merely because its beneficiaries fall within the *asnaf*; individual entitlement, the mechanism of disbursement, and the designation of the financing source must also be examined. The shift makes the framework applicable beyond MBG to other proposals that seek to integrate zakat with government social programs.

### Tamlik as a Structural Constraint on Collective Consumption

The tamlik finding provides the strongest mechanism-level constraint. Classical juristic works cited in the article place ownership transfer at the center of valid zakat disbursement. Al-Kasani links validity to tamlik, Al-Jassas treats sadaqah as involving transfer of ownership, and the juristic tradition distinguishes ownership from the mere provision of a service (Al-Kāsānī, 1986; Al-Jaṣṣāṣ, 1994; Al-Humām, 2003). Mughniyya (2003) likewise indicates that the schools of Islamic law require the recipient to obtain effective ownership and control, even though they differ in technical details.

This explains why changing the beneficiary profile does not by itself cure the MBG problem. A poor child may unquestionably be a legitimate recipient, yet the question remains whether the zakat has actually been transferred to that child or merely spent by an institution on a service consumed by the child. In the current MBG architecture, the latter is closer to what occurs. The distinction between ownership and permission to benefit is therefore not a technical detail but a structural feature of the program.

Contemporary approaches that relax direct transfer through beneficial ownership or wakalah do not necessarily negate this conclusion. Studies of productive and institutional zakat distribution show that intermediaries can be used while preserving an identifiable recipient and an ownership-based benefit (Aziz & Faruk, 2025; Fauzati & Hafidzi, 2025; Sarif et al., 2024; Nor et al., 2024). The difficulty for MBG is that its universal collective-consumption design does not begin with individually designated principals and does not end with an independently controlled benefit. Using wakalah merely as a contractual label would therefore not alter the underlying structure.

### Fiscal Justice and the Boundary of State Responsibility

The fiscal-justice finding adds a dimension that is largely absent from studies focusing only on eligibility. Research on Islamic public finance distinguishes zakat from taxation and general state revenue because zakat has a specific basis of obligation and a restricted designation (Çimen, 2025; Siregar et al., 2023; Yasni & Erlanda, 2020). On this basis, zakat may complement public welfare but should not automatically be treated as a substitute for the state's general fiscal responsibility (Judijanto et al., 2025).

The concept of *isqat wajib al-dawlah* developed in this study captures the risk of such substitution. The issue is not that the state may never coordinate with zakat institutions, but that a program already constituted as a state responsibility should not be shifted onto zakat merely because the public budget is under pressure. The Indonesian Ulema Council's fatwa on clean water and sanitation is relevant because it recognizes government responsibility while allowing zakat only under specific conditions (Fatwa Nomor 001/Munas-IX/MUI/2015, 2015). This supports a distinction between legitimate cooperation and displacement of fiscal obligation.

This finding also qualifies the *fiqh siyasah* literature on MBG. Pradita et al. (2025) and Munawarah and Dakhoir (2026) appropriately place the nutrition program within the state's mandate to realize public welfare. The present analysis adds that the authority to pursue welfare does not automatically include discretion to redirect a fund whose recipients are normatively designated. Accordingly, the public-benefit rationale for MBG is compatible with strong state financing while still requiring a separate assessment of whether zakat may be used.

### Limits of Maslahah, Fi Sabilillah, Hifz al-Nafs, and Darurah

The counterargument analysis shows why the social importance of MBG does not by itself settle the financing question. The contemporary expansion of *fi sabilillah* toward education, health, and communal benefit is well documented (Achmad, 2025; Shamsuddin et al., 2025), and scholarship funding demonstrates that zakat institutions can support modern welfare objectives (Marliyah et al., 2025). However, scholarship remains structurally different from MBG when the benefit is transferred to a specific recipient. The analogy therefore fails if the relevant operative feature is tamlik rather than merely the social usefulness of the expenditure.

The same limitation applies to *tasarruf al-imam* and *hifz al-nafs*. The maxim requiring rulers to pursue public benefit governs policy within the ruler's legitimate sphere of authority; it does not necessarily transform designated zakat funds into unrestricted public resources. Likewise, preserving life through nutrition is a major objective of shariah, but the importance of the objective does not remove

the need to evaluate the lawfulness of the means. Within the framework used in this study, a claimed benefit that conflicts with a definitive limitation cannot simply override that limitation.

Darurah is also difficult to establish because the program has lawful alternatives. The state budget remains the primary financing mechanism, while infaq, sadaqah, and waqf can support nutritional objectives without being bound by the same asnaf restrictions. The existence of these alternatives weakens the claim that zakat must be used as an exceptional necessity (Isa et al., 2015).

### Theoretical and Policy Implications

Taken together, the findings support a two-axis framework for evaluating zakat participation in state programs: the first axis examines the validity of the disbursement mechanism through tamlik, and the second examines the validity of the fiscal designation through the separation between state obligations and zakat entitlements. The four cumulative conditions—istihqaq, tamlik, fiscal separation, and designational conformity—operationalize these two axes and provide a more precise assessment than a simple eligible/ineligible classification.

The framework also clarifies why the conclusion is conditional rather than absolute. What is rejected is zakat financing under the current MBG structure. A materially different arrangement could require a different assessment if recipients were individually verified, ownership or an equivalent controlled entitlement were genuinely transferred, zakat operated independently from the state's financing obligation, and distribution remained within the designated asnaf.

At the policy level, this supports a clear separation between the state budget for MBG and zakat distribution. Where Islamic philanthropy is expected to support nutritional resilience, infaq, sadaqah, and waqf are more flexible instruments (Mukhlisin et al., 2025). Where zakat is used for poor and needy households, mechanisms such as conditional direct assistance may provide a more promising model because they can preserve individual eligibility and tamlik (Esa et al., 2025). Future empirical research should test stakeholder perceptions of these arrangements and compare the effectiveness and governance implications of zakat, infaq, sadaqah, and waqf in nutrition programs.

### CONCLUSION

This study concludes that utilizing zakat funds to finance the Free Nutritious Meals Program under the currently prevailing scheme is invalid in shar'i terms, not because its recipients are ineligible but because more fundamental conditions of validity remain unfulfilled. A rejection resting solely on the asnaf restriction proves fragile, collapsing once the program is selectively targeted at the poor and the needy; the tamlik test shows that MBG's collective-consumption scheme structurally fails to transfer ownership to recipients, an absence that persists even when every beneficiary is legitimate; and the fiscal justice test shows that such financing constitutes a transfer of the state's obligation (isqat wajib al-dawlah) onto funds whose designation is fixed by definitive text. The four counterarguments, grounded in maslahah, the expansion of fi sabilillah, hifz al-nafs, and darurah, all fail under usuli scrutiny. This invalidity is nonetheless conditional, resting on four unfulfilled conditions: entitlement, tamlik, fiscal separation, and designational conformity. Theoretically, the study shifts the debate from asnaf membership toward the validity of disbursement and offers a transferable two-axis framework; practically, it equips zakat authorities and policymakers with a more precise instrument of assessment. Its limitations are that the analysis is normative-doctrinal rather than empirical, is confined to zakat rather than comparing philanthropic instruments in depth, and formulates only the four most decisive conditions. Future research should therefore examine stakeholder perceptions empirically, evaluate disbursement models such as conditional direct assistance that preserve tamlik and istihqaq, and compare the suitability of zakat, infaq, sadaqah, and waqf for nutrition programs; policymakers, meanwhile, should keep the financing of state programs and the disbursement of zakat in strictly separate domains.

### ACKNOWLEDGMENT

The researchers would like to express their sincere gratitude to all parties who have contributed to the successful completion of this study. Special appreciation is extended to the National Zakat Agency, the Ministry of Religious Affairs, and the Regional Representative Council for their official statements and policy documents that served as primary discourse texts for analysis. The authors also acknowledge

the academic support provided by the relevant institutions and colleagues whose valuable feedback and critical insights significantly improved the quality of this manuscript. This research would not have been possible without their continuous encouragement and intellectual contribution.

## AUTHOR CONTRIBUTION STATEMENT

Conceptualization, methodology development, and the formulation of the analytical framework were carried out by the authors. Data collection, including the gathering of primary legal materials, policy discourse texts, and secondary literature, was conducted jointly. Formal analysis, normative assessment using *usul al-fiqh* reasoning, and argument testing were performed by the authors. Original draft preparation and writing were conducted by the authors, while review, editing, and revision were performed collaboratively. All authors have read and approved the final version of the manuscript and agree to be accountable for all aspects of this work.

## AI DISCLOSURE STATEMENT

During the preparation of this work, the author(s) used AI-assisted tools, such as grammar checkers and language enhancement software, solely for the purpose of improving readability, refining the language, and checking citation consistency. No generative AI tools were used for normative legal analysis, *usul al-fiqh* reasoning, conceptual development, or core scientific writing. The authors take full responsibility for the originality, accuracy, and integrity of the research findings, the legal arguments presented, and the final content of this article.

## FUNDING STATEMENT

This research received no specific grant from any funding agency in the public, commercial, or not-for-profit sectors. The study was conducted using the personal resources of the authors and the institutional support provided by their respective academic institutions.

## CONFLICTS OF INTEREST

The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper. The research was conducted independently, and the results are presented objectively and without bias. The authors have no affiliation with or financial interest in any zakat institution or government agency that could be perceived as influencing the analysis or conclusions of this study.

## REFERENCES

- Achmad, N. (2025). Asnaf Fisabilillah in Meeting The Needs of The Ummah: Its Limitations and Flexibilities. *International Journal of Zakat*, 9(Special), 122–142. <https://doi.org/https://doi.org/10.37706/ijaz.v9iSpecial.522>
- Al-Humām, K. al-D. M. ibn ‘Abd al-W. I. (2003). *Fath al-Qadīr*. Dār al-Kutub al-‘Ilmiyyah.
- Al-Jaṣṣāṣ, A. B. A. ibn ‘Alī al-R. (1994). *Aḥkām al-Qur’ān*. Dār al-Kutub al-‘Ilmiyyah.
- Al-Kāsānī, A. al-D. (1986). *Badā’i’ al-Ṣanā’i’ fī Tartīb al-Syarā’i*. Dār al-Kutub al-‘Ilmiyyah.
- Alifah, N. (2026). Tasarruf al-Imam Manutun bi al-Maslahah: Analisis Kebijakan Makan Bergizi Gratis Pada Era Pemerintahan Prabowo Subianto. *Al-Istinbath: Jurnal Ilmu Hukum Dan Hukum Keluarga Islam*, 3(2), 36–47. <https://doi.org/https://doi.org/10.71242/0ydmew54>
- Ansori, M. A. Z., & Sukendar, E. A. R. (2025). The Utilization of Zakat Funds for the Free Nutritious Meal Program: A Review of Fiqh and National Zakat Regulation. *Proceedings of the International Conference of Islamic Economics and Business (ICONIES)*, 11(1), 1459–1468.
- Ariyanto, K., & Saharuddin, S. (2026). Free nutritious meals program or Makan Bergizi Gratis (MBG) and the rural political economy: A theory-driven literature review of urban bias, spatial justice, and fiscal dynamics in rural–urban relations. *Privet Social Sciences Journal*, 6(5). <https://doi.org/https://doi.org/10.55942/pssj.v6i5.1803>

- Asfarina, M., Ascarya, A., & Beik, I. S. (2019). Classical and Contemporary Fiqh Approaches to Re-Estimating the Zakat Potential in Indonesia. *Journal of Islamic Monetary Economics and Finance*, 5(2), 387–418. <https://doi.org/10.21098/jimf.v5i2.1068>
- Ayuniyyah, Q., Pramanik, A. H., Saad, N. M., & Ariffin, M. I. (2018). Zakat for Poverty Alleviation and Income Inequality Reduction: West Java, Indonesia. *Journal of Islamic Monetary Economics and Finance*, 4(1), 85–100. <https://doi.org/https://orcid.org/0000-0002-3528-2576>
- Azhar, Z., And, M. K. K. M., & Pitcha, A. A. (2023). Zakat Distribution Priorities in Malaysia: An Analytic Hierarchy Process Analysis. *Asian Journal of Business and Accounting*, 16(1), 69–87. <https://doi.org/https://doi.org/10.22452/ajba.vol16no1.3>
- Aziz, A., & Faruk, F. (2025). Revisiting zakat distribution in the modern era: Toward a reconstructed model. *Al-Uqud : Journal of Islamic Economics*, 9(1), 47–59. <https://doi.org/https://doi.org/10.26740/al-uqud.v9n1.p47-59>
- Azni, Hafis, M., Zakariah, A. A., Harmanto, A., Miftahuddin, & Ihsan, M. (2025). Pseudo-Maṣlaḥah and Epistemological Failure in Marriage Dispensation at Indonesian Religious Courts. *Jurnal Ilmiah Peuradeun*, 13(2), 1399–1420. <https://doi.org/https://doi.org/10.26811/peuradeun.v13i2.2047>
- Çimen, S. (2025). Tax-Zakat Relationship in Islamic Law. *AZKA International Journal of Zakat and Social Finance*, 6(2), 69–83. <https://doi.org/10.51377/azjaf.vol6no2.214>
- Esa, M. S. M., Wahid, H., & Yaacob, S. E. (2025). Revamping Zakat Distribution: Asnaf Empowerment Through Conditional Cash Transfer. *International Journal of Sustainable Development and Planning*, 20(5), 2055–2064.
- Fauzati, N., & Hafidzi, A. (2025). Praktik Distribusi Zakat Padi melalui Mekanisme Talang dalam Perspektif Fikih Zakat (Studi di Desa Ilung Pasar Lama). *Indonesian Journal of Islamic Jurisprudence, Economic and Legal Theory*, 3(4), 3959–3966. <https://doi.org/https://doi.org/10.62976/ijjel.v3i4.1569>
- Harmanto, A., Asasiwarni, Ikhwan, & Syafitri, J. (2026). 'Urf as an Epistemological Framework for Validating Living Law: A Critical Reading of Article 2 of Indonesia's 2023 Criminal Code. *Jurnal Ilmiah Ahwal Syakhshiyah (JAS)*, 8(1), 148–167. <https://doi.org/https://doi.org/10.33474/jas.v8i1.25461>
- Harmanto, A., Jera, A., Hafis, M., Ardian, F., & Mustafa, A. (2025). Reconstructing the Epistemology of MUI Family Law Fatwas: Integrating Ushul Fiqh, Maqāṣid, and Social Context. *Jurnal Mahkamah: Kajian Ilmu Hukum Dan Hukum Islam*, 10(2), 379–390. <https://doi.org/https://doi.org/10.25217/jm.v10i2.6802>
- Isa, N. M., Baharuddin, A., Man, S., & Wei, C. L. (2015). Darurah (Necessity) and Its Application in Islamic Ethical Assessment of Medical Applications: A Review on Malaysian Fatwa. *Science and Engineering Ethics*, 21(5), 1319–1332. <https://doi.org/https://doi.org/10.1007/s11948-015-9698-1>
- Jahar, A. S. (2019). Bureaucratizing Sharia in Modern Indonesia: The Case of Zakat, Waqf and Family Law. *Studia Islamika*, 26(2), 207–245. <https://doi.org/10.15408/sdi.v26i2.7797>
- Judijanto, L., Jainudin, J., Ngampo, H., & Muhammadong, M. (2025). Zakat as a Fiscal Policy Tool in the Perspective of Islamic Economics. *West Science Islamic Studies*, 3(3), 219–225. <https://doi.org/10.58812/wsiss.v3i03.2065>
- Ma, Y., & Sukmana, R. (2025). Takeaways from Islamic Social Finance and Sustainable Development Goals Discourse: Review and Bibliometric Analysis on Future Directions for Zakat, Waqf and Islamic Microfinance. *Journal of Islamic Accounting and Business Research*. <https://doi.org/https://doi.org/10.1108/JIABR-06-2024-0227>
- Mahmud, M. W., & Haneef, S. S. S. (2008). Debatable Issues in Fiqh Al-Zakat: A Jurisprudential Appraisal. *Jurnal Fiqh*, 5, 117–141. <https://doi.org/https://doi.org/10.22452/fiqh.vol5no1.6>
- Fatwa Nomor Kep-120/MUI/II/1996 tentang Pemberian Zakat untuk Beasiswa, (1996).

- Fatwa Nomor 001/Munas-IX/MUI/2015 tentang Pendayagunaan Harta Zakat, Infak, Sedekah, dan Wakaf untuk Pembangunan Sarana Air Bersih dan Sanitasi bagi Masyarakat, (2015).
- Marliyah, M., Dharma, B., & Syarbaini, A. M. B. (2025). Distributing Zakatu Kasbil 'Amal as an Alternative to Student Funding, Evidence in Indonesia's Universities. *F1000Research*, 13, 185. <https://doi.org/10.12688/f1000research.144610.2>
- Mennani, M., & Attak, E. H. (2026). Moroccans' Perception toward Zakat as an Effective Strategy for Sustainable Economic Development: A Qualitative Approach. *Journal of Islamic Marketing*, 1–26. <https://doi.org/https://doi.org/10.1108/JIMA-02-2024-0095>
- Monica, intan S., & Abidah, A. (2021). Konsep Asnaf Penerima Zakat Menurut Pemikiran Yusuf Al-Qardawi dan Wahbah Al-Zuhayli: Sebuah Analisis Komparasi. *Jurnal Antologi Hukum*, 1(1), 109–124. <https://doi.org/10.21154/antologihukum.v1i1.246>
- Mughniyya, M. J. (2003). *The Five Schools of Islamic Law: al-Hanafi, al-Hanbali, al-Ja'fari, al-Maliki, al-Shafi'i*. Ansariyan Publications.
- Mukhlisin, Ramadhan, J., & Hayatullah, I. K. (2025). Zakat and Waqf Synergies to Accelerating Sustainable Development. *Journal of Sustainable Development and Regulatory Issues (JSDERI)*, 3(1), 29–54. <https://doi.org/https://doi.org/10.53955/jsderi.v3i1.56>
- Munawarah, H., & Dakhoir, A. (2026). Kebijakan Makan Bergizi Gratis di Provinsi Kalimantan Tengah: Kajian Filosofis Ekonomi Islam. *Anterior Jurnal*, 25(2), 157–163. <https://doi.org/https://doi.org/10.33084/anterior.v25i2.12675>
- Murtadho, A., Aulia, S., & Rosadhillah, V. K. (2023). Restriction of Islamic Civil Society Participation: Genealogy of Zakat Legal Politics and Its Centralized Management in Indonesia. *Journal of Islamic Law (JIL)*, 4(2), 148–171. <https://doi.org/10.24260/jil.v4i2.1444>
- Nashirudin, M., Razali, R., & Ulfah, A. K. (2025). Modernizing Zakat and Waqf Management in Indonesia: A Legal And Governance Perspective. *Mazahib: Jurnal Pemikiran Hukum Islam*, 24(1), 198–220. <https://doi.org/10.21093/mj.v24i1.9419>
- Nor, S. M., Yaacob, S. E., Rahman, A. A., & Zainal, H. (2024). Digitizing Zakat Distribution in Malaysia: A Case Study on Application Process at Kedah State Zakat Board. *Samarah: Jurnal Hukum Keluarga Dan Hukum Islam*, 8(3), 1901–1927. <https://doi.org/https://doi.org/10.22373/sjhk.v8i3.24158>
- Owoyemi, M. Y. (2020). Zakat Management: The Crisis of Confidence in Zakat Agencies and the Legality of Giving Zakat Directly to the Poor. *Journal of Islamic Accounting and Business Research*, 11(2), 498–510. <https://doi.org/https://doi.org/10.1108/JIABR-07-2017-0097>
- Pradita, A. B., Sepwantoro, G., Auliya, V., & Uwem, I. E. (2025). Realizing Public Welfare from the Nation's Kitchen: A Fiqh Siyasah Perspective on the Makan Bergizi Gratis (MBG) and Its Impact on the Muslim Community. *Nusantara: Journal of Law Studies*, 4(2), 100–113. <https://doi.org/https://doi.org/10.5281/zenodo.17341164>
- Peraturan Presiden Nomor 83 Tahun 2024 tentang Badan Gizi Nasional, Pub. L. No. 83 (2024).
- Saad, N., & Abdullah, N. (2014). Is Zakat Capable of Alleviating Poverty? An Analysis on the Distribution of Zakat Fund in Malaysia. *Journal of Islamic Economics, Banking and Finance*, 10(1), 69–95.
- Saleh, A. O. H., Noor, A. M., & Sawalhi, Y. (2024). Considering the Maqasid al-Shariah (Objectives of Shariah) in Contemporary Zakat Collection and Distribution : Considering the Maqasid al-Shariah (Objectives of Shariah) in Contemporary Zakat Collection and Distribution. *At-Tajdid - Intellectual Refereed Journal*, 28(56), 351–373. <https://doi.org/https://journals.iium.edu.my/at-tajdid/index.php/tajdid/article/view/1073>
- Sarif, S., Ali, N. A., & Kamri, N. 'Azzah. (2024). Zakat for generating sustainable income: an emerging mechanism of productive distribution. *Cogent Business and Management*, 11(1), 2312598. <https://doi.org/https://doi.org/10.1080/23311975.2024.2312598>

- Shamsuddin, M. M. J., Sawari, M. F. M., & Zakaria, M. S. (2025). Redefining Asnaf Fi Sabilillah: Contemporary Interpretations and Zakat Distribution Practices in Islamic Banking and Finance Institutions (IBFIs). *Journal of Islamic Finance*, 14(1), 46–59.
- Siregar, D. A., Majid, S. A., & Ridwan, R. (2023). Zakat as an Alternative Islamic Fiscal Policy in Indonesia. *Jurnal Ekonomi*, 12(3), 1731–1738. <https://doi.org/https://www.ejournal.seaninstitute.or.id/index.php/Ekonomi/article/view/2659>
- Virlana, B., & Tjoneng, A. (2025). Kepastian Hukum Program Makan Bergizi Gratis: Kajian Atas Usulan Pemanfaatan Dana Zakat. *Morality: Jurnal Ilmu Hukum*, 11(1), 57–82. <https://doi.org/http://dx.doi.org/10.52947/>
- Wahab, N. A., & Rahman, A. R. A. (2011). A Framework to Analyse the Efficiency and Governance of Zakat Institutions. *Journal of Islamic Accounting and Business Research*, 2(1), 43–62. <https://doi.org/https://doi.org/10.1108/17590811111129508>
- Yamaludin, S. M., Alwi, S. F. S., Rosman, R., & Khamis, M. R. (2024). The role of zakat distribution on the sustainability of gharimin (genuine debtors) in Islamic financial institutions in Malaysia. *Journal of Islamic Accounting and Business Research*, 15(6), 988–1008. <https://doi.org/https://doi.org/10.1108/JIABR-01-2023-0004>
- Yasni, R., & Erlanda, A. R. R. (2020). Challenges of Zakat Integration as Source of State Revenue. *International Journal of Islamic Economics and Finance (IJIEF)*, 3(SI), 175–204. <https://doi.org/https://doi.org/10.18196/ijief.3238>
- Yusuf, S. N. S., Sanawi, N. H., Ghani, E. K., Muhammad, R., Daud, D., & Kasim, E. S. (2024). Examining technology improvement, procedural application and governance on the effectiveness zakat distribution. *International Journal of Ethics and Systems*, 40(1), 103–126. <https://doi.org/https://doi.org/10.1108/IJOES-02-2022-0031>
- Zainal, H., Bakar, A. A., & Saad, R. A. J. (2016). Reputation, Satisfaction of Zakat Distribution, and Service Quality as Determinant of Stakeholder Trust in Zakat Institutions. *International Journal of Economics and Financial Issues*, 6(7), 72–76.