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## UTILIZATION OF ZAKAT FUNDS FOR THE FREE NUTRITIOUS MEAL PROGRAM: A REVIEW OF FIQH AND NATIONAL ZAKAT REGULATION

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### ABSTRACT

This study aims to examine the juridical aspects of using zakat funds for the Free Nutritious Meal Program (MBG) based on the perspective of zakat jurisprudence (fiqh) and national legislation, particularly Law Number 23 of 2011 concerning Zakat Management. The method used is normative-juridical with a qualitative approach, employing a literature review of primary sources (the Qur'an, hadith, and authoritative fiqh texts) as well as secondary sources (laws and regulations, scholarly articles, and institutional documents related to zakat management). The findings reveal that the allocation of zakat funds for the MBG program is not in accordance with the principles of Islamic law nor with the prevailing positive regulations in Indonesia. This is due to the following reasons: (1) according to sharia, zakat may only be distributed to eight eligible categories (asnaf) as outlined in Surah At-Tawbah: 60, while the MBG program is inclusive and not limited to those categories; (2) participants in the program who are still under the care of financially capable parents do not qualify as poor or needy based on fiqh criteria; and (3) Law No. 23 of 2011 explicitly restricts zakat distribution to the designated asnaf groups. As an alternative, this study recommends the utilization of other social funds such as infaq, sadaqah, or allocations from the state or regional budgets (APBN/APBD), which offer greater flexibility and are not bound by sharia-based recipient restrictions. These findings are expected to serve as a strategic consideration for the government and zakat management institutions in formulating social policies that align with both sharia principles and national regulations.

**Keywords:** Zakat, Free Nutritious Meal Program, Zakat Jurisprudence, Mustahik, National Regulation.

### INTRODUCTION

As a country with the largest Muslim population in the world, Indonesia faces significant challenges in improving welfare, especially regarding nutrition and food security. The 2022 Indonesian Nutritional Status Survey (SSGI) data shows that the prevalence of stunting in toddlers is still high, reaching 21.6% (Kementerian Kesehatan RI, 2023, p. 45). Responding to this condition, the government of President Prabowo Subianto has designated the Free Nutritious Meal Program (MBG) as a national priority, with a target of 82.9 million beneficiaries including PAUD to high school students, pregnant women, and toddlers (Kemenkeu, n.d.). However, the implementation of the MBG program requires a very large budget. The government estimates a funding need of Rp5.2 trillion per year starting in 2024 (Kemenkeu, n.d.). As of July 2025, the program has reached 6.2 million beneficiaries, equivalent to 7% of the national target (Badan Gizi Nasional, n.d.). The estimated annual budget for MBG reaches Rp51.5 trillion, with a total need until 2029 estimated at Rp400 trillion (Transparency International Indonesia, n.d.). Given the limitations of the State Budget (APBN), alternative funding proposals have emerged, one of which is through the utilization of zakat funds. This idea was first openly proposed by the Head of DPD RI, Sultan B. Najamudin, who stated that Indonesia's zakat potential, reaching Rp327.6 trillion per year, could be optimized to support national-scale social programs such as MBG (CNN Indonesia, 2025).

Although the national zakat potential is enormous, its collection realization is still far from ideal. According to BAZNAS 2024 data, zakat funds collected only reached Rp28.7 trillion, from a target of Rp41 trillion—approximately 0.2% of the total national zakat potential (BAZNAS RI, 2024). This gap raises a big question: Can zakat funds be used to finance programs like MBG? From an Islamic legal perspective, zakat distribution has

standard rules as stipulated in QS. At-Tawbah verse 60, which mentions eight categories of zakat recipients (asnaf):

إِنَّمَا الصَّدَقَاتُ لِلْفُقَرَاءِ وَالْمَسْكِينِ وَالْعَامِلِينَ عَلَيْهَا وَالْمُؤَلَّفَةِ قُلُوبُهُمْ وَفِي الرِّقَابِ وَالْغَارِمِينَ  
وَفِي سَبِيلِ اللَّهِ وَابْنِ السَّبِيلِ فَرِيضَةً مِّنَ اللَّهِ وَاللَّهُ عَلِيمٌ حَكِيمٌ

"Zakat is only for the poor, and the needy, and those employed to collect (zakat), and those whose hearts are to be reconciled, and for freeing captives, and for those in debt, and for the cause of Allah, and for the stranded traveler - an obligation decreed by Allah. And Allah is Knowing and Wise."

Meanwhile, from the perspective of Indonesian positive law, Law Number 23 of 2011 concerning Zakat Management explicitly states that zakat funds must be distributed to mustahik (eligible recipients) according to Islamic law (Republik Indonesia, 2011). The problem becomes more complex when the characteristics of the MBG program are universal. It does not differentiate the socio-economic status of beneficiaries. This means that students from financially capable families are also entitled to receive this aid. However, in fiqh, zakat may not be given to the rich, except under certain and very limited conditions. This contradiction between sharia provisions and the nature of the MBG program creates juridical and normative problems that need to be studied more deeply to ensure the legitimacy of using zakat funds and maintaining the validity of the worship for muzakki (zakat payers). This study specifically discusses the normative-juridical analysis of the discourse on using zakat for the MBG program with two main approaches: 1) The perspective of Islamic law, in assessing the validity of using zakat funds to finance universal social programs. 2) The perspective of Indonesian positive law, particularly based on Law Number 23 of 2011 and its derivative regulations.

The research questions explored include: 1) How are zakat distribution provisions determined according to Islamic law and positive law, and what is their relevance to the MBG program? 2) Is the use of zakat funds for MBG in accordance with sharia principles, especially regarding the provisions of asnaf and the limitations on their utilization? 3) What forms of Islamic social funding alternatives are more appropriate and legal to support MBG without violating sharia provisions and prevailing laws? The main objective of this research is to comprehensively analyze the legal aspects of using zakat funds for MBG, and to formulate legal solutions that accommodate the interests of the state, zakat managers, and the Muslim community.

This research has a uniqueness compared to previous studies that tend to discuss zakat in the context of macroeconomics or social justice distribution without focusing on the legality aspect of universal government programs. For example, Hajar et al. (2023) highlight the role of zakat in economic development but do not examine its use in universal social programs. Pida and Zein (2025) discuss the axiological value of zakat philosophically in the context of sustainable economy, without touching upon the legal aspects of zakat distribution to non-mustahik groups. Cinta Rahmi et al. (2024) discuss zakat as a tool for welfare equalization, but it is narrative in nature without an in-depth juridical and regulatory study.

Thus, the novelty of this study lies in its sharp focus on the legality of zakat for the MBG Program, which is currently a pressing national issue. This research also combines an integrative approach by combining classical fiqh analysis and positive law in the context of public policy and uses a multi-stakeholder approach, including the views of the government, BAZNAS, Islamic organizations, and ulama. Not only does it identify problems, but this study also offers practical solutions in the form of an alternative legal framework that is applicable and in line with sharia principles, thereby making a real contribution to the discourse on zakat law in Indonesia.

## METHODS

This research uses a normative legal research method with a normative-juridical and comparative madhhab approach. According to Soerjono Soekanto, normative juridical research is legal research conducted by examining library materials or secondary data as basic materials for research by tracing regulations and literature related to the problem under study (Soekanto, 2008, p. 10). Primary data consists of the Qur'an, hadith, and authoritative fiqh texts from the Shafi'i madhhab, as well as Law Number 23 of 2011 concerning Zakat Management. Secondary data is obtained from various literary sources, journal articles, and mass media reports relevant to the research topic. Data collection was carried out through library research by reviewing relevant literature. Data analysis uses a descriptive-analytical method with a hermeneutical approach to understand classical texts and their contextualization in modern law (Soekanto & Mamudji, 2003, pp. 13-14). Data analysis techniques use content analysis of texts.

## RESULTS

### **Characteristics of the Free Nutritious Meal Program (MBG)**

#### **Program Objectives and Targets**

The Free Nutritious Meal Program (MBG) is one of the national priority programs in the 2025-2029 government period, designed with the strategic objective of improving the quality of Indonesian human resources through structured and comprehensive nutritional interventions (Sekretariat Negara RI, 2025). This program not only focuses on improving community nutritional status but also on empowering the local economy, improving educational quality, and national food security (BPMP Provinsi Sumatera Utara, 2025). Based on a policy study conducted by the Center for Indonesia's Strategic Development Initiatives (CISDI), the MBG Program has four main interconnected objectives:

First, to increase nutritional intake and prevent stunting in vulnerable groups. The free nutritious meal program aims to provide better nutritional intake and prevent stunting. This objective aligns with the government's target of reducing stunting rates to 14% by 2024. Second, to improve educational quality through better nutritional status of students. MBG is a government effort to improve the quality of human resources by strengthening nutrition for school children. This program is based on the understanding that poor nutrition during the growth period will significantly impact children's cognitive and physical development. Third, to empower SMEs and the grassroots economy. This program also aims to empower SMEs and the grassroots economy and encourage economic growth. This indicates that the MBG Program is designed with an inclusive economic approach that involves micro, small, and medium enterprises in its supply chain. Fourth, to contribute to poverty reduction. This program focuses on improving nutrition for children and pregnant women, while also contributing to reducing poverty by up to 2.6 percent.

The MBG program has broad targets and covers various vulnerable groups in society. In the initial implementation phase, the MBG Program targets three million beneficiaries consisting of toddlers, santri (Islamic boarding school students), PAUD, kindergarten, elementary, middle, and high school students, pregnant women, and breastfeeding mothers (BPMP Provinsi Sumatera Utara, 2025). Based on current implementation data, MBG has been provided to 3,913,586 beneficiaries, consisting of 3,890,685 students, 13,611 toddlers, 3,547 pregnant women, and 5,743 breastfeeding mothers (DJPB Kementerian Keuangan, 2025). The medium-term target for this program is a budget of Rp71 trillion reaching approximately 19.47 million people from school children to pregnant and breastfeeding women (Indonesia.go.id, 2025). The main targets of the program can be categorized into four priority groups:

Students at various education levels: Students in PAUD, elementary, middle, high school, and special needs schools recorded in the DAPODIK system. Toddlers and young children: This group is a priority given the golden period of growth. Pregnant and

breastfeeding mothers: As a preventive measure to prevent stunting since pregnancy. Santri in Islamic boarding schools: Based on the Circular Letter of the Ministry of Religious Affairs Number 10 of 2024 (Kementerian Agama RI, 2025).

### **Program Implementation Mechanism**

The MBG Program implementation uses a multi-sector approach involving various ministries and institutions, as well as stakeholders at the regional level. The program implementation mechanism is designed with consideration for distribution effectiveness, management accountability, and program sustainability. The MBG Program is coordinated by the National Nutrition Agency (BGN) as the leading sector, involving the Ministry of Education, Culture, Research, and Technology, the Ministry of Religious Affairs, the Ministry of Health, and the Ministry of Home Affairs for coordination at the regional level (Badan Gizi Nasional, 2025). This structure ensures program integration with existing education, health, and regional government systems.

Based on data from Indonesia.go.id, the MBG Program implementation uses three main distribution schemes adapted to the conditions and capacities of each region (Indonesia.go.id, 2025): first: Catering Scheme: Cooperating with local catering providers who meet nutritional and food safety standards. Second: Cook at School Scheme: Schools prepare their own food involving school committees and student parents, and third: Hybrid Scheme: A combination of the two schemes above adjusted to the specific school conditions.

The MBG Program beneficiary criteria are determined based on several comprehensive indicators: For Students: Designated educational units are prioritized for the program with priority given to: schools in areas with high stunting prevalence, schools with a high proportion of students from poor and vulnerable families, and schools in disadvantaged, frontier, and outermost (3T) areas. For Pregnant and Breastfeeding Mothers and Toddlers: Criteria focus on: a) Family economic status (poor and vulnerable categories), b) Nutritional status (risk of stunting and poor nutrition), c) Access to health services. The selection mechanism is carried out through an integrated system involving data from DAPODIK (for students), Ministry of Health data (for pregnant women, breastfeeding mothers, and toddlers), and verification at the regional level. The MBG Program applies nutritional standards set by the National Nutrition Agency considering the Recommended Dietary Allowance (AKG) according to age groups. These standards include: daily caloric and protein needs, essential vitamins and minerals, a variety of menus that consider local preferences, and food safety and hygiene.

### **Zakat Distribution Provisions in Islamic Law and Law Number 23 of 2011**

#### **Zakat Distribution Provisions in Islamic Law**

Zakat distribution in Islamic law has a strong foundation in the Qur'an and Sunnah. The primary provisions regarding zakat recipients are explicitly mentioned in QS. At-Tawbah verse 60:

إِنَّمَا الصَّدَقَاتُ لِلْفُقَرَاءِ وَالْمَسْكِينِ وَالْعَامِلِينَ عَلَيْهَا وَالْمُؤَلَّفَةِ قُلُوبُهُمْ وَفِي الرِّقَابِ وَالْغَارِمِينَ  
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*"Zakat is only for the poor, and the needy, and those employed to collect (zakat), and those whose hearts are to be reconciled, and for freeing captives, and for those in debt, and for the cause of Allah, and for the stranded traveler - an obligation decreed by Allah. And Allah is Knowing and Wise."*

These eight categories are known as asnaf zakat, and scholars agree that zakat funds may not be distributed outside these categories. Sheikh Muhammad Ali As-Saiys interprets the word "Innama" (إِنَّمَا) in this verse as indicating an exclusive restriction. Zakat is limited only to these eight categories (asnaf), must be distributed to them, and may not

be allocated to others (Al-Saiys, 2001, p. 455). Sheikh Ali Al-Saiys explains the Eight Categories of Zakat Recipients as follows (Al-Saiys, 2001, pp. 458-467):

First and Second Categories: The Poor (Fakir) and the Needy (Miskin). Imam Asy-Syafi'i explains that fakir is someone who does not have property or income sufficient to adequately meet their needs. Miskin is someone who still has income, but it is not sufficient to meet all their needs. Therefore, according to Imam Syafi'i, the condition of a fakir is worse than that of a miskin. Meanwhile, Imam Abu Hanifah and Imam Malik are of the opposite opinion, that a miskin is in a worse condition. Despite this difference of opinion, it does not significantly affect the context of zakat, because according to Abu Hanifah and Malik, zakat can be given to only one category, or even to just one person from one category. Third Category: Amilin 'Alaihā (Zakat Administrators). These are people assigned to manage and collect zakat. This category includes zakat officers such as: a) Al-Hāsir (field officers/zakat collectors), b) Al-'Arīf (head of community groups who assist in zakat collection), c) Al-Hāsib (accountants or those who calculate zakat value), d) Al-Kātib (scribes or administrative recorders), e) Al-Qassām (distribution officers), and f) Hāfiz al-Māl (guardians or custodians of zakat property). According to the Hanafi and Maliki madhhabs, zakat administrators are given a portion of zakat according to their needs and the needs of their assistants, reasonably (not excessively) during the period of zakat collection, from their journey to collect zakat until their return, as long as the zakat property exists and has not been exhausted. Fourth Category: Muallaf (Those Whose Hearts Are to Be Reconciled). Scholars explain that muallaf are divided into two groups: a) Muallaf from among Muslims, and b) Muallaf from among non-Muslims (kafir). As for muallaf from among kafir, they are given a share of zakat with the aim of softening their hearts to encourage them to embrace Islam, or to mitigate their potential disturbance to the Muslim community. Fifth Category: Freeing Captives (Ar-Riqab). This verse implies that zakat is distributed to help the process of freeing slaves or captives, either by directly ransoming them or by helping them pay a certain amount of property to ransom themselves (mukātabah).

Sixth Category: Al-Ghārimīn (Those in Debt). Etymologically, the word "ghurm" in Arabic means attachment or inherent burden. Scholars agree that ghārimīn are people who have debts. Mujahid's opinion that al-ghārim also includes people who lost their property due to disasters, such as floods or fires, is understood to mean people who lost their property and still have debts. Whereas people who only lost their property but have no debt are not called ghārim, but fall into the category of fakir or miskin. The explicit meaning of the zakat verse in QS. At-Tawbah: 60 is that people in debt are entitled to receive zakat, without conditions as to whether they are able to pay their debts or not, whether the debt is for personal needs or for covering others, and whether the debt is for a permissible matter or (according to some opinions) for a sinful matter—even though the majority of scholars require that the debt not be used for sinful purposes, or if it was used for sinful purposes, they must have repented before being given zakat.

Seventh Category: Fi Sabilillah (For the Cause of Allah). Scholars differ in interpreting the meaning of "fi sabilillah." Jumhur (Majority of Scholars) Opinion: Imam Abu Hanifah, Imam Malik, and Imam Asy-Syafi'i are of the opinion that zakat for "fi sabilillah" must be distributed to mujahid (fighters) who fight in the path of Allah and do not receive a salary from the state (i.e., those who are not officially registered soldiers). This refers to those who voluntarily go for jihad. Imam Ahmad bin Hanbal and Some Salaf Scholars' Opinion: In the strongest narration from Imam Ahmad, it is stated that the portion of zakat "fi sabilillah" may also be given to those who wish to perform Hajj, even if they are not poor. Other interpretations from Hanafi scholars: Some Hanafi scholars extend the meaning of "fi sabilillah" to include all forms of good deeds and social welfare, including: seeking religious knowledge, building bridges, financing funeral arrangements, establishing mosques, and fortifying Muslim defenses. In the book al-Badā'i' al-Ṣanā'i', it is explained that "fi sabilillah" is general and can include all forms of drawing closer to Allah (qurobāt), as long as it is done for the benefit of the community. Nevertheless, the Hanafi madhhab

still requires that the recipient be poor, even if their deed is great. So, a mujahid or student can only receive zakat from this category if they are financially incapable.

**Eighth Category: Ibn Sabil (Stranded Traveler).** A stranded traveler who is entitled to receive a portion of zakat is someone who is on a journey (safar) not for sinful purposes, but does not have enough provisions to reach their destination. They are called "Ibn Sabil" because they are cut off from their source of wealth during the journey, even if they are wealthy in their hometown. Scholars explain that Ibn Sabil is only given a portion of zakat on the condition that they truly need assistance during their journey, even if they are rich in their hometown. The important thing is that they are unable to continue their journey without help. Thus, they are entitled to receive zakat equal to the amount needed to reach their destination. If their journey is for worship, such as Hajj, Jihad, or an encouraged visit (ziyarah mandubah), zakat may be given to them without scholarly dispute. However, if their journey is for sinful purposes, such as gambling, stealing, or other prohibited acts, zakat may not be given, because that would be assisting in sin, which is clearly forbidden by sharia. As for journeys that are permissible (mubah), such as sports or recreation, the Shafi'i madhhab has two opinions: First opinion: Zakat is not given, because this type of journey is not an urgent need. The person does not need to undertake that journey, so they are not considered mustahik. Second opinion: Zakat may be given, because just as concessions in sharia, such as combining prayers, shortening prayers, and breaking fast, are given to travelers for permissible journeys, zakat may also be given for the same purpose as long as there is an element of difficulty and need.

Based on document analysis, there are several fundamental problems if MBG is provided universally to all students without differentiating social status and religion: Firstly, Lack of Specific Target Recipients: Zakat can only be given to Muslims, whereas MBG targets all citizens regardless of religion (al-Qaradawi, 1990, p. 25). This contradicts the fundamental principle of zakat which requires recipients to be Muslim. Secondly, Indirect Distribution Mechanism: Zakat must be distributed directly to the mustahik (the individual), not through general programs without recipient identity validation. A mass MBG program does not allow individual identification of each recipient and whether they genuinely need assistance. Thirdly, Unclear Intention of Zakat: The intention of zakat must be clear, whereas in the MBG program, the nature of distribution is collective and does not meet the requirements for the intention of zakat payment according to fiqh. In the context of zakat objectives, Sayyid Abu Bakar Muhammad Syatha Ad-Dimyati asserts (Ad-Dimyati, 2018, p. 290):

الْقَصْدَ إِغْنَاءَ الْمُسْتَحِقِّينَ فِي يَوْمِ الْعِيدِ

*"The purpose of zakat is to suffice the eligible recipients on the day of Eid."*

This principle indicates that zakat is aimed at solving the fundamental problems of mustahik, not supporting a mass program where recipients are not verified and whether they are truly in need. A key argument against using zakat funds for the MBG Program is that most beneficiaries of the program—namely school children—do not qualify as mustahik in fiqh because they are under the care and financial responsibility of their parents or guardians. Imam Al-Khatib Asy-Syirbini explains in Mughni al-Muhtaj (Al-Khatib Asy-Syirbini, 1994, p. 175):

(وَالْمَكْفِيُّ بِنَفَقَةِ قَرِيبٍ أَوْ نَفَقَةِ زَوْجٍ لَيْسَ فَقِيرًا) وَلَا مَسْكِينًا أَيْضًا فَلَا يُعْطَى مِنْ سَهْمِهِمَا  
(فِي الْأَصَحِّ) لِأَنَّهُ غَيْرُ مُحْتَاجٍ كَالْمُكْتَسِبِ كُلِّ يَوْمٍ قَدْرَ كِفَايَتِهِ

*"Someone whose needs are covered by the provision of a relative or spouse is not poor nor needy. Therefore, they are not given from their share (of zakat) according to the stronger opinion, because they are not in need, like someone who earns enough for their daily needs."*

### **Analysis from the Perspective of Law Number 23 of 2011**

Number 23 of 2011 concerning Zakat Management, enacted as a replacement for Law Number 38 of 1999, provides a comprehensive legal framework for zakat management in Indonesia. However, its use for the Free Nutritious Meal Program (MBG) requires an in-depth analysis of its conformity with the provisions for mustahik (zakat recipients) established in Islamic law. Zakat is a religious institution aimed at enhancing justice and community welfare, and thus needs to be regulated to increase its effectiveness and utility. Zakat must be managed institutionally in accordance with Islamic law.

Law No. 23 of 2011 explicitly states in Article 25: "Zakat shall be distributed to mustahik as defined in Islamic law, namely: fakir, miskin, amil, muallaf, riqab (to free slaves), gharim (debtors), fi sabilillah, and ibnu sabil" (Republik Indonesia, 2011, Pasal 25). In the context of the MBG Program, the use of zakat funds can theoretically be justified if the program's target beneficiaries fall into the designated asnaf categories, particularly fakir, miskin, and fi sabilillah. However, there are several fundamental implementation challenges. Firstly, the universal nature of the MBG Program, which does not discriminate based on the recipient's religion, will face sharia obstacles because, based on Article 25 of Law No. 23 of 2011, zakat can only be distributed to mustahik who are Muslim. Secondly, strict verification is required to ensure that beneficiaries genuinely meet the asnaf criteria, especially concerning economic status (fakir and miskin) and their adherence to Islam. Thirdly, government programs utilizing zakat funds must adhere to stricter principles of transparency and accountability, given that zakat is an act of worship (ibadah mahdhah) with specific distribution provisions

### **Legal Implications of Using Zakat Funds for MBG Program**

The discourse on using zakat funds to finance the Free Nutritious Meal Program (MBG) raises several legal implications that need to be reviewed from two main perspectives: Islamic Law (Sharia), which regulates who is eligible to receive zakat (mustahik) and the limitations on its use. Zakat can only be given to the eight categories as stated in QS. At-Tawbah: 60. The use of zakat funds for MBG, which targets all school students without validating their economic and religious status, violates the principle of mustahik limitation (haṣr al-asnāf), which has become a consensus (ijma') among scholars. Thus, the use of zakat for non-mustahik recipients potentially invalidates the zakat distribution in fiqh, and does not fulfill the intention of zakat (niyyah), which is one of the pillars of this worship. According to the Shafi'i madhhab, which is the dominant reference in Indonesia, the government or zakat administrators are not allowed to spend zakat funds for purposes other than their original form or without the permission of the mustahik, except in emergency situations. Imam An-Nawawi states (Al-Nawawī, 1996, p. 215): "It is not permissible for the Imam or zakat officers to sell a portion of the zakat property except in case of necessity. They must hand over the zakat to the rightful recipients in its original form, because the mustahik are rational people who have full rights over that property."

The MBG Program has the potential to violate this principle if zakat funds are used to purchase collective food, goods, or services that are not directly owned or received by the mustahik. One of the conditions for a zakat recipient is that they must be in need. If MBG is given to children from wealthy or financially capable families, such a provision is not valid according to sharia. Indonesian Positive Law, specifically Law Number 23 of 2011 concerning Zakat Management, which administratively and normatively binds zakat management institutions. Law No. 23 of 2011 explicitly states in Article 25 that zakat can only be distributed to the eight categories of mustahik according to Islamic law. The distribution of zakat funds to recipients not classified as mustahik is a violation of the law, which can result in: a) administrative sanctions for zakat managers, b) a decrease in public credibility and trust, c) discrepancies in public accountability reports and sharia audits. In addition, the law also regulates the principles of zakat management based on usefulness, justice, and targeting (Articles 2 and 3). The MBG program, which targets all students without differentiating social and economic status, potentially contradicts this principle, as it does not meet the substantive justice principle for mustahik.

### **Alternative Funding for MBG Program within the Framework of Islamic Social Finance**

In the context of financing the Free Nutritious Meal Program (MBG), which targets 82.9 million beneficiaries with a budget allocation of Rp171 trillion (Kompas.id, 2025), the most appropriate alternative, both legally and Islamically, is to use a combination of state funds, infaq (voluntary charity), and sadaqah (charity). This program has already received legal legitimacy through Presidential Instruction Number 1 of 2025 (Kompas.id, 2025), with an APBN allocation of Rp63.356 trillion for national nutritional fulfillment and Rp7.433 trillion for management support (Indonesia.go.id, 2024). The constitutional basis for this program is found in Article 34 paragraph (1) of the 1945 Constitution, which states "The poor and neglected children shall be cared for by the state," further strengthened by Law No. 17 of 2003 concerning State Finance and Law No. 36 of 2009 concerning Health, which oblige the state to ensure access to nutritious food. From an Islamic law perspective, the use of infaq and sadaqah for the MBG program has a strong foundation. Infaq, derived from the word "anfaqa" meaning to spend wealth for purposes commanded by Islam, does not have a nisab (minimum threshold) and can be disbursed at any time for the general welfare. The MBG program, through this legal and sharia-compliant financing scheme, will not only improve the nutritional status of the Indonesian people but also strengthen social solidarity, encourage community participation in development, and create an inclusive economic ecosystem as a foundation for realizing Golden Indonesia 2045

### **CONCLUSION**

Based on the study conducted, it can be concluded that the use of zakat funds to finance the Free Nutritious Meal Program (MBG) is not in line with Islamic law provisions nor with the provisions stipulated in Law Number 23 of 2011 concerning Zakat Management. Zakat in Islamic law can only be distributed to the eight categories of mustahik as explained in QS. At-Tawbah verse 60. Meanwhile, the MBG program is universal, targeting all school children without selection based on mustahik criteria, thus contradicting sharia provisions. Furthermore, school children who are still under their parents' financial responsibility are not considered mustahik in fiqh, unless their parents are categorized as poor or needy. On the other hand, the Zakat Law explicitly restricts the distribution of zakat funds only to the eight specified recipients in sharia, without providing legal space for the utilization of zakat for collective and non-verifiable social programs like MBG. Therefore, the use of zakat for MBG financing, if not done specifically and targeted, has the potential to violate positive law and contravene sharia principles that strictly regulate zakat distribution. Meanwhile, other social instruments such as infaq, sadaqah, or state public funds offer greater flexibility and are more suitable for long-term and broad purposes like MBG.

In line with the conclusion, several recommendations can be made. The government should not use zakat funds as the primary source of financing for the MBG Program. Instead, the utilization of other sharia-compliant and more flexible funding sources, such as infaq, sadaqah, sharia CSR funds, and state budget allocations (APBN and APBD), should be maximized. These instruments are not bound by strict mustahik provisions, making them more suitable to support national-scale programs like MBG that target all segments of society. The role of BAZNAS and LAZ can still be optimized through assistance, social assessment, and distribution of aid, but with the caveat that the zakat funds they manage are only given to students who meet the criteria of mustahik, i.e., those from poor or needy families. Additionally, broad public education is needed to differentiate between zakat, infaq, and sadaqah to avoid misunderstandings in the allocation of religious social funds.

Finally, if the discourse of allocating zakat for MBG is still proposed, a comprehensive review of existing regulations and fatwas is necessary to ensure that such policies do not

contradict sharia or prevailing positive legal provisions. With a careful and principled approach, the MBG Program can still be optimally implemented without causing legal confusion and while maintaining the credibility and public trust in zakat management institutions in Indonesia.

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