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Drawing the Fiscal Boundaries of Zakat in Indonesia's Makan Bergizi Gratis (MBG) Programme

Abstract

This article examines how the asnaf categories are mobilised to draw a boundary between nutritional assistance for the eligible poor (mustahik) and the financing of a government programme. The study employs qualitative document analysis of four polemical texts published in January 2025 and February 2026, one budgetary-context document, and a cross-reading with the Qur'an and three regulations. The analysis distinguishes among actors' statements, normative provisions, and the researchers' interpretation. The findings show that the proposal to draw on zakat contained a restriction on recipients from the outset; that the ethical objection is not identical to a rejection of food assistance; and that institutional clarifications reaffirmed the earmarking of funds without demonstrating any change in financing flows. A further notable finding is the conflation of zakat, infak, and sedekah in public communication, even though the three are not subject to identical legal restrictions. The concept of the fiscal boundary-work of asnaf explains how recipient categories are invoked to preserve the earmarking of funds and the authority of administering institutions amid a development agenda. The contribution lies in distinguishing among the alignment of objectives, cooperation in implementation, and the commingling of financing. The conclusions are limited to discourse and normative architecture; programme effectiveness, the behaviour of zakat payers (muzaki), and the actual disbursement of funds require separate evidence.

Keywords: ***zakat; asnaf; Free Nutritious Meals (Makan Bergizi Gratis); public financing; institutional boundaries***

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Introduction

The debate over zakat and the Free Nutritious Meals (MBG) programme concerns the relationship between a social objective and the authority to deploy funds. Both may be directed toward improving welfare, but a shared objective does not render their sources of financing interchangeable. A Media Keuangan article of 19 June 2025 noted an initial MBG allocation of IDR 71 trillion in the 2025 state budget (APBN) and a plan to raise the target to 82.9 million recipients. The latter figure was a target at the time of reporting, not an outcome established by this study. The sheer scale of the programme makes the idea of drawing on community resources a relevant subject of debate. Yet the June budget report cannot be treated as the cause of a zakat proposal that had already circulated in January. The problem addressed in this study is the basis for legitimating the use of funds, not the demonstration of a budget shortfall.[1]

The category of recipients is a fundamental point of distinction. The Qur'an, al-Tawbah 9:60, names eight categories of zakat recipients, whereas the MBG provisions define target groups on the basis of educational status and life stage, together with other groups stipulated by policy. The two sets may overlap, but they are not identical. An MBG recipient does not automatically hold the status of mustahik, and a mustahik is not automatically covered by MBG delivery. The term "universal" is therefore not used here to assert that MBG serves every resident without restriction. The more precise distinction is between the target categories of the nutrition programme and the recipient categories of zakat. This raises the question of who verifies the overlap of recipients, and whether the eligibility of an individual recipient is sufficient to justify financing the programme as a whole.[2]

Zakat scholarship has produced knowledge about targeting accuracy and the welfare of mustahik. Kasri examines zakat targeting and changes in poverty indicators among recipients in the greater Jakarta area. Beik and Arsyianti apply the CIBEST model to assess the material and spiritual dimensions of recipient households' welfare. Ayuniyyah and colleagues investigate the welfare characteristics of zakat recipients in West Java and underscore the monitoring role of the amil. All three demonstrate the importance of recipient identity and management design in evaluating benefits. Nevertheless, these findings do not sanction every use of zakat for programmes labelled as welfare. Welfare changes within a particular population and intervention must be distinguished from the

[1] Reni Saptati D.I., "MBG Tingkatkan Target Penerima Jadi 82,9 Juta Orang," 19 June 2025, *Media Keuangan*, Kementerian Keuangan. https://mediakeuangan.kemenkeu.go.id/article/show/mbg-tingkatkan-target-penerima-jadi-829-juta-orang.

[2] Al-Qur'an, al-Tawbah 9:60, in Kementerian Agama Republik Indonesia, *Al-Qur'an dan Terjemahannya: Edisi Penyempurnaan 2019* (Jakarta: Lajnah Pentashihan Mushaf Al-Qur'an, 2019); Republik Indonesia, *Presidential Regulation No. 115 of 2025 on the Governance of the Free Nutritious Meals Programme, arts. 4 and 59–60*, https://peraturan.bpk.go.id/Details/343430/perpres-no-115-tahun-2025.

permissibility of diverting funds to a national programme whose targets and mechanisms differ.[3]

The literature on social financing has likewise addressed the relationship between zakat and the state. Yasni and Erlanda identify the challenges of integrating zakat as state revenue, including restrictions on use, the alignment of programmes with recipients, and public trust. Bayraktar and Şencal evaluate zakat as a public finance instrument, attending to the institutional consequences of its integration. Gallien, Javed, and van den Boogaard demonstrate the importance of attending to the relationship between zakat and non-state welfare provision through research conducted during the pandemic in Pakistan, Egypt, and Morocco. Pericoli compares the management of zakat by Islamic Relief and BAZNAS in the pandemic response. These studies provide grounds for not equating the social capacity of zakat with its availability as government revenue. The MBG case narrows this problem to the public justification of the source of funds and their recipients.[4]

The institutional relationship between religion and the state cannot be understood as a one-sided absorption. Saidurrahman shows the tension between government-established zakat agencies and institutions that have grown out of society. Jahar discusses the transformation of zakat administration and the bureaucratisation of sharia through legal ordering. In broader scholarship, Müller and Steiner emphasise the diversity of processes of Islamic bureaucratisation, while Sezgin and Künkler demonstrate the importance of the form in which authority is delegated in the regulation of religion. Fogg even shows that the bureaucratisation of an Islamic organisation can reinforce charisma, as in the case of Alkhairaat. This last finding is not evidence about BAZNAS, but it cautions against equating formalisation directly with the loss of religious authority. This article proceeds from that diversity to examine the boundaries maintained through institutional language.[5]

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[3] Rahmatina A. Kasri, "Effectiveness of Zakah Targeting in Alleviating Poverty in Indonesia," *Al-Iqtishad: Jurnal Ilmu Ekonomi Syariah* 8, no. 2 (2016): 169–186, https://doi.org/10.15408/aiq.v8i2.3005; Irfan Syauqi Beik and Laily Dwi Arsyianti, "Measuring Zakat Impact on Poverty and Welfare Using CIBEST Model," *Journal of Islamic Monetary Economics and Finance* 1, no. 2 (2016): 141–160, https://doi.org/10.21098/jimf.v1i2.524; Qurroh Ayuniyyah et al., "What Factors Influence the Welfare of Zakat Beneficiaries?," *Journal of Islamic Monetary Economics and Finance* 11, no. 3 (2025): 609–640, https://doi.org/10.21098/jimf.v11i3.2171.

[4] Raynal Yasni and Agam Reynaldi Reza Erlanda, "Challenges of Zakat Integration as Source of State Revenue," *International Journal of Islamic Economics and Finance* 3, special issue (2020): 175–204, https://doi.org/10.18196/ijief.3238; Ömer Bayraktar and Harun Şencal, "Evaluation of Zakat as a Public Finance Instrument," *International Journal of Public Finance* 7, no. 2 (2022): 429–446, https://doi.org/10.30927/ijpf.1089680; Max Gallien, Umair Javed, and Vanessa van den Boogaard, "Zakat, Non-state Welfare Provision and Redistribution in Times of Crisis: Evidence from the Covid-19 Pandemic," *Studies in Comparative International Development* 61 (2026): 34–60, https://doi.org/10.1007/s12116-024-09447-x; Altea Pericoli, "The Use of Zakat in the Pandemic Response: The Case of Islamic Relief and BAZNAS in Indonesia," *Third World Quarterly* 44, no. 3 (2023): 405–422, https://doi.org/10.1080/01436597.2022.2150161.

[5] Saidurrahman, "The Politics of Zakat Management in Indonesia: The Tension Between BAZ and LAZ," *Journal of Indonesian Islam* 7, no. 2 (2013): 366–382, https://doi.org/10.15642/JIIS.2013.7.2.366-382; Asep Saepudin Jahar, "Marketing Islam Through Zakat Institutions in Indonesia," *Studia Islamika* 22, no. 3 (2015): 405–442, https://doi.org/10.15408/sdi.v22i3.2353; Asep Saepudin Jahar, "Bureaucratizing Sharia in Modern

The analytical framework links the social marking of money to the making of boundaries. Zelizer explains that money acquires restrictions on its use through social relations and meanings. Lamont and Molnár discuss how symbolic differentiation relates to social boundaries. Both are used here as devices for reading zakat funds that carry a specific earmarking, rather than as prior research on MBG. The term "the fiscal boundary-work of asnaf" in this article denotes the discursive act of linking the type of fund, recipient eligibility, and the authority of the administering institution when zakat is proposed for a public purpose. The word "fiscal" refers to the encounter with government financing, not to the designation of zakat as a state tax. A spoken boundary, moreover, does not by itself prove that such separation is realised in the accounts or in distribution.[6]

The discursive dimension matters because the controversy brings arguments about eligibility into contact with arguments about propriety. Schmidt distinguishes the substantive content of ideas from the process of communicating them in institutional change. This study uses that distinction to read public communication, without claiming to know the internal coordination of policymakers. The question of the government's obligation also intersects with Latief's study of philanthropy and Muslim citizenship. Meanwhile, Owoyemi situates trust as a critical issue in the relationship between zakat payers and administering institutions, and Wahab and Abdul Rahman offer a conceptual framework for assessing institutional efficiency and governance. These references support the separation of institutional justification, managerial accountability, and the actual response of the public; each requires a different kind of evidence.[7]

Indonesia: The Case of Zakat, Waqf and Family Law," *Studia Islamika* 26, no. 2 (2019): 207–245, https://doi.org/10.15408/sdi.v26i2.7797; Dominik M. Müller and Kerstin Steiner, "The Bureaucratisation of Islam in Southeast Asia: Transdisciplinary Perspectives," *Journal of Current Southeast Asian Affairs* 37, no. 1 (2018): 3–26, https://doi.org/10.1177/186810341803700101; Yüksel Sezgin and Mirjam Künkler, "Regulation of 'Religion' and the 'Religious': The Politics of Judicialization and Bureaucratization in India and Indonesia," *Comparative Studies in Society and History* 56, no. 2 (2014): 448–478, https://doi.org/10.1017/S0010417514000103; Kevin W. Fogg, "Reinforcing Charisma in the Bureaucratisation of Indonesian Islamic Organisations," *Journal of Current Southeast Asian Affairs* 37, no. 1 (2018): 117–140, https://doi.org/10.1177/186810341803700105.

[6] Viviana A. Zelizer, "The Social Meaning of Money: 'Special Monies'," *American Journal of Sociology* 95, no. 2 (1989): 342–377, https://doi.org/10.1086/229272; Michèle Lamont and Virág Molnár, "The Study of Boundaries in the Social Sciences," *Annual Review of Sociology* 28 (2002): 167–195, https://doi.org/10.1146/annurev.soc.28.110601.141107.

[7] Vivien A. Schmidt, "Discursive Institutionalism: The Explanatory Power of Ideas and Discourse," *Annual Review of Political Science* 11 (2008): 303–326, https://doi.org/10.1146/annurev.polisci.11.060606.135342; Hilman Latief, "Philanthropy and 'Muslim Citizenship' in Post-Suharto Indonesia," *Southeast Asian Studies* 5, no. 2 (2016): 269–286, https://doi.org/10.20495/seas.5.2_269; Musa Yusuf Owoyemi, "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, no. 2 (2020): 498–510, https://doi.org/10.1108/JIABR-07-2017-0097; Norazlina Abd. Wahab and Abdul Rahim Abdul Rahman, "A Framework to Analyse the Efficiency and Governance of Zakat Institutions," *Journal of Islamic Accounting and Business Research* 2, no. 1 (2011): 43–62, https://doi.org/10.1108/17590811111129508.

The gap this article addresses is specific: the literature reviewed has not yet explained how the asnaf categories are used within the polemical texts on MBG to link recipient eligibility with financing boundaries and institutional responsibility. This is not a claim that all zakat research disregards law or the state. The central question is how the actors present in the selected documents formulate the boundary on using zakat for MBG, and what can be inferred from the differences among those formulations. The article argues that asnaf functions both as a basis for restricting the earmarking of funds and as a language of public legitimation. Its contribution lies in separating the alignment of objectives, cooperation in implementation, and the commingling of funds, together with a critical examination of the use of the term ZIS, which can blur the distinctions among zakat, infak, and sedekah.

Method

This study is a qualitative document analysis employing directed content analysis. Bowen is drawn upon to treat documents as social products whose provenance and limitations require examination. Hsieh and Shannon's distinction among approaches to content analysis helps to account for the use of initial categories derived from the theoretical framework and subsequently tested against the content of the texts. The unit of analysis is a statement concerning the source of funds, recipients, the justification for their use, or responsibility for financing. Each unit is read together with its paragraph and document type so that meaning is not detached from context. This study is not a survey, a financial audit, a study of nutritional impact, or a systematic review of the entire literature. No interviews, measurement of zakat-payer behaviour, or calculation of inter-coder agreement is claimed to have been undertaken.[8]

The time frame for the polemical documents runs from January 2025 to 28 February 2026. Selection was purposive, through searches of titles, actors, and the paired terms zakat–MBG on publishers' websites and institutional channels. The final corpus comprises four polemical texts: reporting on the DPD Chair's clarification, an MUI news item conveying Cholil Nafis's view, a Ministry of Religious Affairs press release, and a BAZNAS press release. One Media Keuangan article is used as budgetary context rather than as an additional voice in the coding of the controversy. The normative reading draws on al-Tawbah 9:60, Law No. 23 of 2011, BAZNAS Regulation No. 3 of 2018, and Presidential Regulation No. 115 of 2025. The texts and metadata were re-checked on 18 September 2026. Documents whose titles alone could be identified, without adequate content, were not used to construct findings; the number of initial search results is not treated as research data.

[8] Glenn A. Bowen, "Document Analysis as a Qualitative Research Method," *Qualitative Research Journal* 9, no. 2 (2009): 27–40, https://doi.org/10.3316/QRJ0902027; Hsiu-Fang Hsieh and Sarah E. Shannon, "Three Approaches to Qualitative Content Analysis," *Qualitative Health Research* 15, no. 9 (2005): 1277–1288, https://doi.org/10.1177/1049732305276687.

Source appraisal distinguishes the venue of publication from the origin of the statement. The DPD website republished a Tribunnews report and is therefore treated as mediated reporting rather than as minutes of a DPD decision. The item on the MUI website conveys the view of an office-holder and is not treated as a collective fatwa. The Ministry of Religious Affairs press release is read through its republication on the Kemenag Kebumen website. The BAZNAS press release dated 23 February 2026 is read through the BAZNAS Kota Pontianak website, which published it on 28 February; the two are counted as a single text. Table 1 records these distinctions. The scholarly literature is used for framing and comparison, not counted as evidence of MBG events. Claims from the literature are confined to arguments or findings that can be verified in the text or the publisher's abstract; journal-ranking claims are not used as a substitute for relevance.

The analysis proceeded by recording the actor, date, source type, and the relevant portion of each statement; assigning initial codes for funds, recipients, justification, and authority; and then comparing statements with one another and against normative provisions. An additional code for ZIS ambiguity was applied whenever a text merged categories of funds that are distinguished in law. The matrix in Table 2 presents the results of this reading, including cases that do not fit an account of wholesale rejection. Evidentiary status is preserved by distinguishing what an actor says from what is regulated and from what the researchers infer. Traceability is built through document identity, article-level locators, footnotes, and counter-readings. Because the selection is limited and purposive, code frequency is not used to infer the prevalence of public views or to characterise the national debate as a whole.

Results

This section reports the corpus and its analysis in two steps. Table 1 first documents the four polemical texts (D1–D4) and the single budgetary-context item (K1), recording for each its date, provenance, and analytical function, so that the venue of publication is kept distinct from the origin of each statement. The narrative that follows the table then reads the documents in turn—tracing how recipient eligibility, financing responsibility, and institutional mandate are articulated—before Table 2 consolidates the relationship between the coded evidence and the inferences it can and cannot support.

Table 1. Inventory of case and context documents

ID	Text and date	Provenance and evidentiary status	Analytical function
D1	Clarification on financing MBG with zakat; published 20 January 2025	DPD website republishing Tribunnews; quoting Sultan's statement of 17 January	Conditional proposal; not a DPD decision
D2	MUI deems using zakat for MBG unethical; 21 January 2025	MUI news item conveying Cholil Nafis's view	Distinction between conditional permissibility and propriety; not a fatwa

ID	Text and date	Provenance and evidentiary status	Analytical function
D3	No zakat policy for MBG; 20 February 2026	Ministry of Religious Affairs press release via the Kemenag Kebumen website; source Thobib Al Asyhar	Statement on policy status and the rights of mustahik
D4	Zakat not used for MBG; released 23 February 2026	BAZNAS press release 102/HUM-BAZ/II/2026; published by BAZNAS Pontianak on 28 February	Institutional clarification; not an audit report
K1	MBG recipient target; 19 June 2025	Reni Saptati D.I., Media Keuangan	Context of budget allocation and target

Source: documents D1–D4 and K1 as cited in the footnotes and references. Republications are not counted as additional independent statements.

The proposal to draw on zakat already contained a limit on recipients

The D1 reporting attributes to Sultan B. Najamudin a proposal for assistance directed at the group of students who meet the criteria for zakat, not all students. The text also distinguishes the earmarked character of zakat from the flexibility of infak and sedekah. This evidence shows that a restriction on recipients was already present within the formulation of the proposal, so that it is inaccurate to frame the controversy as a simple opposition between unconditional use and absolute prohibition. Although carried on a DPD channel, the source remains a reproduction of news reporting. It does not prove the existence of a funding plan approved by an institution, a change in regulation, or any disbursement of funds. What can be analysed is the justification advanced by a political actor in explaining his idea.[9]

Analytically, this conditional proposal shifts from the level of the programme to the level of the recipient. The needs of a national programme are a reason to invite participation, but the eligibility of zakat funds still depends on who receives the benefit. This shift in level leaves an unresolved issue: assistance for some eligible recipients is not the same as financing the entire cost of delivery. Without details of the account, the components of expenditure, and recipient verification, it cannot be determined whether a scheme genuinely preserves the restrictions on zakat. The D1 finding is therefore stronger as evidence of an acknowledged boundary than as evidence of readiness for integration. The envisaged cooperation would still require administrative arrangements not available in the corpus, including the determination of who bears responsibility when a recipient or an item of expenditure fails to meet the criteria.

[9] Dewan Perwakilan Daerah Republik Indonesia, "Usulannya Tuai Polemik, Ketua DPD RI Klarifikasi Soal Pembiayaan MBG Pakai Dana Zakat," 20 January 2025, Republished from a Tribunnews report, 17 January 2025. https://orchard.dpd.go.id/jakarta/berita/usulannya-tuai-polemik-ketua-dpd-ri-klarifikasi-soal-pembiayaan-mbg-pakai-dana-zakat.

The ethical objection differs from a rejection of food assistance

In D2, Cholil Nafis, introduced as Chair of the MUI for Da'wah and Ukhuwah, deems the use of zakat for MBG unethical while acknowledging the permissibility of distributing it to the poor. He links his objection to the government's responsibility for financing and proposes other sources. This attribution matters: what is available is a news item about the view of an office-holder, not an MUI fatwa document. His statement reveals two criteria that can coexist, namely recipient eligibility under the provisions of zakat and the propriety of using such funds for a government programme. Rejection on the second criterion does not in itself negate the acknowledgement of food assistance on the first.[10]

This distinction helps to avoid the overly general question of whether zakat is permissible for "free meals." The name of an activity is not sufficient to determine an appropriate source of financing. Providing food to mustahik is a different matter from designating zakat as a mainstay of a government programme with a broader target group. In the reading advanced here, the ethical argument adds a question about who ought to bear the cost, once recipient eligibility has been examined. D2 also mentions the risk of diminished public trust. That risk is treated as an actor's warning, not as a finding that zakat payers have boycotted zakat institutions. Claims about a decline in collections or a shift in payment channels would require data that the news item does not provide.[11]

Institutional clarifications reaffirm the boundary without amounting to an audit

The Ministry of Religious Affairs press release in D3 states that there is no zakat policy for MBG and positions distribution to mustahik as the basis of governance. Thobib Al Asyhar links al-Tawbah 9:60 with Articles 25–26 of Law No. 23 of 2011 and stresses the importance of institutional accountability. This text shows the juxtaposition of scriptural authority and positive law in official communication. However, the document establishes no new norm and presents no examination of transactions. What it supports is the position announced by the Ministry of Religious Affairs on 20 February 2026, not proof that every possible form of nutrition cooperation has been prohibited or that every zakat administrator has been checked for compliance.[12]

Through D4, BAZNAS states that the funds entrusted to it by the public are not used for MBG, emphasising earmarking and accountability. The release shows how an administrator maintains clarity of mandate before the public. Even so, there is a problem of categorisation: the text combines zakat, infak, and sedekah as ZIS when speaking of the eight asnaf. This

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[10] Majelis Ulama Indonesia, "MUI Nilai Makan Bergizi Gratis Pakai Dana Zakat Tidak Etis," 21 January 2025, News item; view of Cholil Nafis. https://mui.or.id/baca/berita/mui-nilai-makan-bergizi-gratis-pakai-dana-zakat-tidak-etis.

[11] MUI, "MUI Nilai Makan Bergizi Gratis".

[12] Kementerian Agama Republik Indonesia, Biro Humas dan Komunikasi Publik, "Tidak Ada Kebijakan Zakat untuk MBG, Kemenag: Penyalurannya Sesuai Syariat untuk Delapan Asnaf," 20 February 2026, Press release; published on the Kemenag Kebumen website. https://kebumen.kemenag.go.id/tidak-ada-kebijakan-zakat-untuk-mbg-kemenag-penyalurannya-sesuai-syariat-untuk-delapan-asnaf/.

article records that formulation as an actor's statement rather than adopting it as a legal conclusion. Law No. 23 of 2011 distinguishes the regulation of zakat from that of infak, sedekah, and other religious social funds. A restriction on the use of particular funds entrusted to BAZNAS does not in itself prove that all infak and sedekah outside that institution are subject to recipient limits identical to those of zakat.[13]

A comparison of D3 and D4 shows a reaffirmation of the boundary at the end of the observation period, not evidence of a permanent "closure" of the controversy. Both reject linking zakat funds to MBG financing in their public clarifications, but the objects of their statements differ: policy status and the use of an institution's funds. The similarity of their language is not sufficient to prove inter-institutional coordination, a causal relationship, or a change in budget decisions. Likewise, repetition on regional websites does not increase the count of independent evidence, since the texts share a common origin. The findings are therefore more accurately read as a comparison of positions documented at two moments—January 2025 and February 2026, with budgetary context in between—rather than as a complete reconstruction of the entire negotiation process.

The normative reading clarifies matters that are not always distinguished in public communication. Article 25 of Law No. 23 of 2011 requires the distribution of zakat to mustahik in accordance with sharia, whereas Article 28 governs infak, sedekah, and other religious social funds in accordance with sharia and the earmarking pledged by the donor, with separate bookkeeping. BAZNAS Regulation No. 3 of 2018 reaffirms mustahik and regulates fields of activity, verification, and control over distribution. This means that the field of education or health is not a substitute for examining recipient status. This reading does not establish a new fatwa on every form of nutrition service; it shows that a shared social benefit does not override the rules of earmarking and the procedures of management.[14]

The architecture of MBG itself cannot accurately be summarised as a prohibition on all non-APBN participation. Presidential Regulation No. 115 of 2025, enacted on 17 November 2025, distinguishes among the financing of programme delivery, the construction of facilities, and support for delivery. Article 59 designates the APBN as the source for delivery, with separate provisions for the construction of the SPPG and infrastructure. Article 60 opens the door to other lawful and non-binding sources for support of delivery. These provisions do not name zakat as a special authorisation that overrides the rules on its earmarking. Analytically, openness to other sources of funds must be read together with the

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[13] Badan Amil Zakat Nasional, "BAZNAS RI Tegaskan Zakat Tidak Digunakan untuk Program MBG," 23 February 2026, Press release 102/HUM-BAZ/II/2026; published by BAZNAS Kota Pontianak, 28 February 2026. https://kotapontianak.baznas.go.id/berita/news-show/baznas-ri-tegaskan-zakat-tidak-digunakan-untuk-program-mbg/39643; Republik Indonesia, *Law No. 23 of 2011 on the Management of Zakat, arts. 25–28*, https://peraturan.bpk.go.id/Details/39267/uu-no-23-tahun-2011.

[14] Republik Indonesia, *Law No. 23 of 2011, arts. 25–28*; Badan Amil Zakat Nasional, *BAZNAS Regulation No. 3 of 2018 on the Distribution and Utilisation of Zakat, arts. 2–4, 8, 12, 14, and 18.*

conditions attached to those funds. Nor is this November regulation used here to explain the intent or legal basis of a proposer in January 2025.[15]

Overall, the four polemical texts support a reading centred on a contest over the boundary of eligibility, rather than a single opposition between religion and the state. That boundary emerges when actors link the source of funds to recipients, when the ethical objection questions responsibility for financing, and when administrators reaffirm their mandate. Yet the joint use of categories can blur legal distinctions, as seen in the term ZIS. Table 2 summarises the relationship between evidence and inference, including what cannot be concluded. This finding shows that restriction and the possibility of cooperation can coexist: programmes may have aligned objectives, while their funds, recipient eligibility, and administering authority must still be distinguished.

Table 2. Matrix of evidence and the limits of inference

ID	Coded content	Interpretation	Unsupported conclusion
D1	Specific recipients; distinction between zakat and voluntary funds	Proposal acknowledges the boundary of eligibility	A decision or operational scheme already exists
D2	Conditional permissibility; ethical objection	Recipient status and responsibility for financing are distinct criteria	A collective fatwa or a boycott by zakat payers has occurred
D3	No policy; scripture and statute	Reaffirmation of mandate through two sources of legitimacy	A new norm or an audit of all transactions
D4	Denial of fund use; the term ZIS	Protection of mandate accompanied by categorical ambiguity	All infak/sedekah are identical to zakat

Source: analysis of D1–D4. The matrix presents interpretive categories, not a measurement of frequency or causal strength.

Discussion

The Legitimacy of Asnaf and the Limits of the Bureaucratic Mandate

The concept of the fiscal boundary-work of asnaf accounts for the shift from a category of recipients toward argumentation about authority over funds. At the normative level, asnaf serves as a reference point for eligibility. In the controversy, that reference is used both to justify a conditional proposal and to restrict any linkage of zakat with MBG. This finding shows that invoking the same category does not always yield the same policy position: the

[15] Republik Indonesia, *Presidential Regulation No. 115 of 2025, arts. 4 and 59–60.*

difference may lie in the scale of financing, the design of distribution, or considerations of propriety. The analytical contribution is to display that relationship in a disaggregated way, not to propose a new category of recipients. Nor does this article conclude that the entire exegetical tradition agrees on the contemporary implementation of zakat. The verse is read as a normative reference present in the documents, not as a substitute for a comparative exegetical study, which has not been undertaken.[16]

This reading extends the application of the idea of the social marking of money to the encounter between religious funds and nutrition policy. In line with Zelizer, an identical face value does not erase the meaning and use-restrictions of funds. However, the term "non-interchangeable" here is institutional in character: the earmarking of one account may not be altered merely because another programme is deemed beneficial. This article does not deny that money is economically fungible, nor the possibility of substitution in household spending. Lamont and Molnár's distinction likewise reminds us that a communicated boundary is not yet identical to a boundary realised in distribution. To move from a discursive result to a conclusion about actual separation, further research must examine the accounts, distribution decisions, and beneficiaries.[17]

The clarifications by the Ministry of Religious Affairs and BAZNAS can be read as the use of bureaucratic instruments to declare adherence to religious earmarking. This accords with the literature that views Islamic bureaucratisation as a diverse process rather than a single relationship of control. Jahar helps to explain the role of legal ordering, while Müller and Steiner, and Sezgin and Künkler, underscore the importance of the configuration of authority. The MBG case does not contradict this literature; it adds a limited example of how the language of sharia and regulation are juxtaposed in public communication. Claims about the autonomy of BAZNAS must nonetheless remain circumscribed. A statement asserting the maintenance of a mandate indicates an announced position, but it does not measure the organisation's bargaining power in budget negotiations or its freedom from political pressure.[18]

Boundary-work should also not be regarded as a rejection of development or of state–society cooperation. The literature on zakat institutions reveals a variety of relationships among administration, social service, and society. Pericoli's comparison of pandemic responses shows that different organisations can address a similar welfare problem through different strategies. Gallien and colleagues situate non-state welfare provision within a relationship that cannot simply be reduced to an instrument of government. In the MBG case, the analytical implication is the need to distinguish the alignment of objectives from the commingling of funding sources. A shared aim of improving nutrition can be a reason for coordination, but it is not sufficient to erase differences in obligation, recipients, and reporting. That possibility of cooperation is a conditional implication, not a result of observing implementation in this study.[19]

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[16] Al-Qur'an, al-Tawbah 9:60.

[17] Zelizer, "The Social Meaning of Money"; Lamont and Molnár, "The Study of Boundaries."

[18] Jahar, "Bureaucratizing Sharia," abstract; Müller and Steiner, "The Bureaucratisation of Islam"; Sezgin and Künkler, "Regulation of 'Religion'," abstract.

[19] Pericoli, "The Use of Zakat," abstract; Gallien, Javed, and van den Boogaard, "Zakat, Non-state Welfare Provision".

ZIS Ambiguity and the Measures of Accountability

The conflation of ZIS is a finding that both tests and constrains any account of successful boundary-work. Institutional language can clarify a commitment to safeguarding a trust while simultaneously simplifying the categories of funds. When a combined term is treated as though all its components carried the same recipient conditions, the reader loses the distinctions needed to assess a scheme. Official statements must therefore still be examined against the type and hierarchy of their legal sources. Yasni and Erlanda's study of restrictions on revenue, together with Wahab and Abdul Rahman's governance framework, is relevant to the need to distinguish efficiency of collection from compliance with earmarking. A scheme may appear operationally efficient, yet that assessment does not yet answer whether its use accords with the mandate of each source of funds.[20]

Trust must be positioned as an object of examination, not as an assumed consequence of clarification. Owoyemi demonstrates its significance for the relationship between payers and zakat institutions, while Jahar shows the importance of how an institution communicates its social role to the public. From the corpus of this study, however, it is not known whether clarification strengthened the confidence of zakat payers, reduced concerns, or changed their distribution choices. Such an assessment requires behavioural or perceptual data with an appropriate design. Even if collections rise or fall, that change cannot be attributed directly to the MBG controversy without examining other factors. The implication of this study is more limited: public communication should name the type of fund and its mandate precisely, so that claims of accountability can be tested through relevant evidence.[21]

From this reading of the case, the article proposes a layered examination for discussions of collaboration. First, identify the type of fund and the restrictions attached to it. Second, examine the recipients and the relationship of the benefit to the eligible categories. Third, determine the components of expenditure, the administrator, and the trail of accountability. Fourth, evaluate whether the assistance adds services for recipients or merely replaces financing that is already available. This final layer is an evaluative question, not a finding of budgetary substitution. Kasri's targeting research and the welfare evaluations of Beik–Arsyianti and of Ayuniyyah and colleagues show why an assessment cannot stop at a programme's label. This proposed examination also does not replace the decisions of sharia authorities or the administrative approvals required for a concrete scheme.[22]

The study's limitations lie in a small corpus, purposive selection, and the predominance of elite institutional communication. There are no direct voices of recipients, zakat payers,

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[20] Yasni and Erlanda, "Challenges of Zakat Integration," abstract; Wahab and Abdul Rahman, "A Framework," abstract.

[21] Owoyemi, "Zakat Management," abstract; Jahar, "Marketing Islam," abstract.

[22] Kasri, "Effectiveness of Zakah Targeting," abstract; Beik and Arsyianti, "Measuring Zakat Impact," abstract; Ayuniyyah et al., "What Factors Influence the Welfare," abstract.

field administrators, or internal coordination documents. One text is a republished news report, and two clarifications are read through institutional republication channels. This article therefore does not claim data saturation, representation of all Islamic organisations, or a tested causal mechanism. Further research could trace archives of decisions, cooperation agreements, separate accounts, and the verification of mustahik in particular nutrition programmes. Interviews and longitudinal data on collections are also needed to test the links among statements, operational decisions, and trust. These limitations do not nullify the discursive findings, but they define the scope within which they hold.

Conclusion

In the documents analysed, asnaf is used to formulate a boundary between the use of zakat for eligible recipients and the financing of MBG as a government programme. The political proposal examined already contained a restriction on recipients, while the ethical objection added the question of responsibility for financing. Institutional clarifications then reaffirmed earmarking and mandate. The controversy is therefore inadequately explained as an opposition between unconditional support and the prohibition of food assistance. The concept of the fiscal boundary-work of asnaf captures the relationship among recipient categories, the type of fund, and the authority maintained through public communication, without treating those statements as evidence of financial implementation.

The article's principal contribution is the distinction among three levels of relationship: the alignment of social objectives, cooperation in implementation, and the commingling of funds. Agreement at the first level does not automatically justify the next. The analysis also finds that the use of the term ZIS can blur the distinction between zakat and infak and sedekah. The MBG funding regulation opens certain forms of support, but that openness does not remove the conditions attaching to the source of funds used. The practical implication is the need for precise categorisation, recipient verification, and traceable accountability before any collaboration is judged appropriate.

These conclusions apply to the selected discourse and the normative reading within the study period. The article does not prove that funds have been diverted, that the controversy has ended, or that the trust of zakat payers has changed. Nor does it issue a comprehensive fatwa for every design of a nutrition programme. Subsequent testing must connect public statements with decisions and evidence of distribution. Within these limits, the study offers a more measured basis for discussing the integration of zakat and social policy: preserving recipients' rights and the mandate of funds while assessing opportunities for cooperation through appropriate evidence.

Declarations

Use of Artificial Intelligence (AI)

The authors used ChatGPT/Codex by OpenAI as a technical aid for language editing, manuscript structural refinement, and sentence reformulation. AI was not used to generate research data. All references, substantive descriptions, and interpretations presented in the manuscript were reviewed and independently verified by the authors. AI is not listed as an author; full responsibility for the accuracy, originality, academic integrity, and final content of the manuscript rests with the authors.

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Conflict of Interest

The authors declare that they have no conflicts of interest related to the research, authorship, and/or publication of this manuscript.

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