

Social Business Model Canvas Based on Baitulmaal: Case Study of Gerakan Indonesia Beras Baitulmaal Munzalan Indonesia Yogyakarta

Diandra Aqila Putri¹ and Yudi Ahmad Faisal²

^{1,2}*Faculty of Economics and Business, Padjadjaran University, Bandung, Indonesia*

Corresponding Author: diandra20003@mail.unpad.ac.id

Abstract

This study analyzes the implementation of the Social Business Model Canvas (SBMC) in the Gerakan Infaq Beras (GIB) program by Baitulmaal Munzalan Indonesia, Yogyakarta Branch. Using a descriptive qualitative method, the research examines the 13 key components of the SBMC: Social Value Proposition, Impact Measures, Customer Value Proposition, Beneficiaries, Customers, Type of Intervention, Channels, Key Activities, Key Resources, Key Partners and Stakeholders, Cost Structure, Revenue, and Surplus. The findings reveal that GIB Yogyakarta successfully distributes over 25 tons of rice monthly to more than 21,000 students across 300 pesantren (Islamic boarding schools). The program adheres to the principle of "Baitulmaal no tamwil," ensuring that all funds are fully allocated without any remaining balance. Key factors contributing to its success include innovations in technology-based management, transparent reporting, and collaboration with local communities. However, GIB faces challenges such as fluctuating donation levels and rising rice prices, which impact the sustainability of its distribution efforts.

Keywords: Social Business Model Canvas, Gerakan Infaq Beras, Baitulmaal, Social Innovation

INTRODUCTION

Nowadays, poverty remains a significant challenge in Indonesia. To overcome the poverty in Indonesia, infaq activities are held which are charity activities recommended in Islam where Muslims are encouraged to set aside some of their wealth to help others. According to data from Indonesia's National Zakat Agency (BAZNAZ) in 2024, the potential for Zakat, Infaq and Alms (ZIS) in Indonesia has reached an extraordinary amount, approximately IDR 327 trillion per year. This amount shows that Indonesia has a great opportunity to utilize ZIS funds as a strategic instrument in alleviating poverty and empowering the economy of the people. This ZIS itself is managed by a social foundation that ensure the resources are distributed effectively. One of the social institutions that has achieved the ZIS goal is Baitulmaal Munzalan Indonesia (BMI) which has officially become a Zakat Collection Unit (UPZ) in collaboration with BAZNAS (BMI, 2023).

As a Zakat Collection Unit, BMI has the authority to collect, manage and distribute ZIS funds in accordance with applicable regulations in Indonesia. It could be seen from recognition of BMI's high level of transparency and accountability in managing community funds. Furthermore, this determination also strengthens BMI's role in supporting BAZNAS programs, including the featured programs like Gerakan Infaq Beras (GIB), which contributes to improving community welfare in a sustainability.

Gerakan Infaq Beras (GIB) at BMI Yogyakarta is part of the foundation vision to become a "bridge of pious charity (jembatan amal sholeh)" that reaches various mustahik groups, including orphans, poor and hafiz or Hafizah. The program has recorded the distribution of more than 201,880 kg of rice to 21,092 students from 308 orphanages or Islamic boarding schools in the Special Region of Yogyakarta during the first semester of 2024. The success cannot be separated from the mosque-based approach and distribution principles that ensure that funds and donation can be received directly and distributed without leaving any balance at all. By doing so, it provided an accountable and transparent management.

The research on BMI's feature program, namely Gerakan Infaq Beras (GIB), is relevant to be study, so that researchers can find out what advanced management models are used. The research used the Social Business Model Canvas (SBMC) which consisted of 13 components to describe how the Yogyakarta Rice Infaq Movement (GIB) can effectively use its resources to achieve its social purpose. Yasmeeen (2024) said that by using SBMC, various impacts on social foundation programs can be seen, such as emphasizing their commitment to ethical and socially responsible practices, as well as achieving long-term social impacts through collaborative and innovative approaches. guided by Islamic principles. Sparviero (2019) also stated that SBMC is a valuable tool for social enterprises in designing, managing and evaluating their business models, as well as in facing complex challenges in a dynamic environment. Finally, Canestrino et al., (2019) argued that through their social business model, they have succeeded in creating significant social value in the Sanità district in Naples, Italy. The key factors such as a strong local identity, passion for changing circumstances, visionary leadership and responsiveness to local needs have played an important role in the success of La Paranza's efforts to improve social, economic and tourism conditions in their community.

Therefore, based on the research that has been conducted, this research is interested in analyzing BMI's superior programs through the Social Business Model Canvas (SBMC). In contrast to previous research, such as that conducted by Yasmeeen (2024) which focused on developing the Islamic Social Entrepreneurship (ISE) conceptual framework, this research more focuses on practical and contextual applications. The uniqueness of this research was in emphasizing the application of the Social Business Model Canvas (SBMC) to promote the operations of the Gerakan Infaq Beras (GIB). By carrying out the research, the researchers hope that it can provide real resolution and become a reference for similar programs to strengthen its role as a bridge to good deeds. Therefore, the problem formulation stated in this research was what is the business model innovation strategy through the 13 elements of the Social Business Model Canvas (SBMC) in the development of Gerakan Infaq Beras (GIB) Yogyakarta in supplying the food needs of Hafiz and Hafizah Quran?

LITERATURE REVIEW

Social Business Model Canvas

The Social Business Model Canvas (SBMC), developed by Social Innovation Lab, is a business model framework designed for social enterprises, focusing on social and economic sustainability. Unlike traditional models, SBMC emphasizes creating positive social impacts for beneficiaries rather than prioritizing profits (Business Model Toolbox, 2024). Its purpose is to assist social innovators in designing impactful and sustainable

social business models while addressing challenges, such as measuring social impact, building community trust, and maintaining focus on social missions (Sparviero, 2019).

The SBMC consists of 13 interconnected components:

- (1) **Social Value Proposition:** Defines the products or services provided to beneficiaries, emphasizing positive societal impacts and enhancing well-being (Burkett, 2013).
- (2) **Impact Measures:** Evaluates the measurable and long-term social contributions of the business, such as poverty alleviation (Lee & Nowel, 2015).
- (3) **Customer Value Proposition:** Highlights the benefits offered to donors or customers, balancing social and economic values (Yunus et al., 2010).
- (4) **Beneficiaries:** Identifies individuals or groups directly impacted by the business's social mission (Alter, 2007).
- (5) **Customers:** Includes supporters like donors, foundations, governments, and communities that sustain the organization (Porter & Kramer, 2006).
- (6) **Type of Intervention:** Outlines strategies, such as product offerings or innovative solutions, to achieve social and economic goals.
- (7) **Channel:** Specifies the distribution channel or network used by social institutions to reach beneficiaries and customers effectively.
- (8) **Key Activities:** Describes essential actions required to create value, sustain operations, and support the social mission (Sparviero, 2019).
- (9) **Key Resources:** Lists critical resources like funding, technology, and infrastructure needed to achieve organizational goals.
- (10) **Key Partners and Stakeholders:** Identifies partners and stakeholders who contribute directly or indirectly to the organization's mission (Sparviero, 2019).
- (11) **Cost Structure:** Details operational costs, such as salaries and infrastructure, emphasizing transparency to build trust (Sparviero, 2019).
- (12) **Revenue:** Outline income sources, including product sales, donations, grants, and sponsorships that support financial and social sustainability (Dees, 1998).
- (13) **Surplus:** Explains how surpluses are reinvested into social programs to expand impact rather than being taken as personal profit (Sparviero, 2019).

Social Enterprise

The concept of Social Enterprise shares similarities with the Social Business Model Canvas (SBMC), emphasizing the dual goals of improving societal and environmental well-being while ensuring financial sustainability. According to Sustainable Business Ventures (2024), a social enterprise is an organization or business advancing a social mission through market-based strategies, such as generating revenue from products, services, or privileges. Hulgard (2010) defines social entrepreneurship as creating social value through collaboration with individuals or organizations within a community, often tied to economic activities. Social enterprises are influenced by various factors, including legal and regulatory status, funding relationships, stakeholder interests, and mission alignment, which differentiate them from traditional enterprises (Maretich & Bolton, 2010).

	Purely Philanthropic	Hybrid ^{pp.14}	Purely commercial
Motives	Appeal to goodwill	Mixed motives	Appeal to self-interest
Methods	Mission-driven	Balance of mission and market	Market-driven
Goals	Social value creation	Social and economic value creation	Economic value creation
Destination of Income/Profit	Directed toward mission activities of nonprofit organization (required by law or organizational policy)	Reinvested in mission activities or operational expenses, and/or retained for business growth and development (for-profits may redistribute a portion)	Distributed to shareholders and owners

Figure 1. The Hybrid Organization (Alter, 2007)

Social enterprises are often referred to as hybrid organizations, combining aspects of both profit-driven businesses and non-profit entities to achieve broader social objectives (Alter, 2007). The hybrid spectrum illustrates variations in business models, ranging from highly socially-oriented organizations to market-oriented ones. According to Alter (2007) explains that hybrid organizations generate both social and economic value, with differences in motives, accountability, and revenue use defining their position on the spectrum.

The principle of social entrepreneurship prioritizes mission-related impact over wealth orientation. While social enterprises may generate profit, it serves as a means to sustain their social mission rather than as an end goal (Dees, 2001). Social entrepreneurship ultimately addresses how organizations generate income while creating social value. A clear and concise business model, articulating key operations, revenue generation, value propositions, and target beneficiaries, is essential for innovation and successful implementation.

Baitulmaal During the Time of Rasulullah SAW

Baitulmaal is an Islamic financial foundation that serves as a center for managing the community's assets, with the aim of maintaining social justice and community welfare. During the time of Rasulullah SAW, baitulmaal functioned as a place for collecting and distributing funds from various sources such as zakat, alms, ghanimah (treasures from war) and fai (treasures obtained without war) (Maarif, 2019). Meanwhile, in the modern era, Baitulmaal has undergone a transformation by integrating social and commercial functions into its operations. This concept can be observed in institutions such as Baitul Maal wa Tamwil (BMT), which combines the role of baitulmaal for managing social funds with Baitul Maal wa Tamwil as a Shariah financial institution that provides capital services to micro-enterprises. The social function of baitulmaal continues to be carried out through the collection and distribution of zakat, infaq, and alms, which are used for various community empowerment programs, such as vocational training, educational assistance, and commercial capital. On the other hand, commercial functions were carried out through financing based on Shariah principles, such as profit sharing to support micro-enterprise development (Purwanto et al., 2021).

Infaq

Infaq refers to the expenditure of wealth or income for purposes encouraged in Islam. Linguistically, the term infaq is derived from the Arabic term anfaqa-yunfiq, meaning to spend or allocate resources. In Islamic law, infaq encompasses voluntary giving beyond zakat, characterized by its flexibility and broader scope (Bakhtir & Abdullah, 2023). It is distinct from zakat in that it is not restricted to specific recipients or fixed

amounts (Qardhawi, 1997). The Qur'an emphasizes the blessings of infaq in several verses. Surah Al-Baqarah: 261 describes infaq as an act that yields manifold rewards, akin to a single grain growing into seven ears, each bearing a hundred grains. This demonstrates the vast impact of infaq, both spiritually and socially. Furthermore, Surah Al-Baqarah: 245 refers to infaq as a "good loan" to Allah that is guaranteed to be repaid in greater measure. According to Tafsir Ibn Kathir, this verse encourages generosity without fear of financial loss.

From a socio-economic perspective, infaq plays a crucial role in wealth redistribution and reducing social inequality (Arifin, 2011). It also contributes to empowering underprivileged communities. Institutions such as mosques, baitulmaal, and Islamic social organizations play a key role in managing and distributing infaq to maximize its impact (Mahfudz, 1994).

RESEARCH METHOD

The research used qualitative methods to analyze the business model innovation strategy in carrying out the Gerakan Infaq Beras (GIB) program with Social Business Model Canvas (SBMC) analysis. According to Miles & Huberman (1994), qualitative data analysis involves data reduction, data presentation, and systematic conclusion identify patterns, relationships, and meaning from the data that has been collected. This study utilized two types of data, primary and secondary. Primary data can be provided through observations and interviews, while secondary data were obtained from document analysis, including books, journals, and websites.

The object of this research was the Gerakan Infaq Beras (GIB) program, analyzed through the SBMC approach to analyzed the business model strategy used to carry out the program. The research was conducted at Baitulmaal Munzalan Indonesia Yogyakarta, located at Jalan Ruko Pojok Barat Utara Intersection Ringroad Giwangan, Yogyakarta. In addition, the research was started from September 2024 to December 2024. Participants included internal members of BMI, donors, and beneficiaries. Key contributors were Sasongko Jati, the Director of BMI and Vice Supervisor of 3J (Jogja, Central Java, East Java), Yudistira, the head of the BMI Yogyakarta Office; and Mrs. Endah, a donor and administrator of the Darul Ashom Islamic Boarding School for the Deaf.

RESULT AND DISCUSSION

Gerakan Infaq Beras (GIB) is a social activity that aimed at collecting rice from donors, known as foster parents (OTA) and distribute it to needy students, orphans, Hafiz or Hafizah and Fiisabilillah. The program focuses on fulfilling the basic needs of its beneficiaries, particulary food, for individuals who embody the virtues described in the Quran and hadiths. In Islam, glorifying orphans and hafiz or hafizah is a noble form of worship. In Yogyakarta, the Gerakan Infaq Beras began to take root in 2016. However, in 2019, this activity experienced a revival known as "PASKAS Reborn" while the Munzalan Ship Mosque Volunteer Network from Pontianak strengthened the program's activities in Yogyakarta at the time.

The aim of this research was to analyze the implementation of SBMC to Gerkan Infaq Beras (GIB), focusing on the 13 main components of the model. The data collected

during the study showed the obvious situation in the region. The main sources of participant information for this research were Mr. Sasongko Jati, Director of Baitulmaal Munzalan Indonesia and Mr. Yudistira, Office Manager of Baitulmaal Munzalan, who were selected because they both had a deep understanding of GIB operations. Furthermore, the interviews with the main participant information and secondary informants covered all components of the SBMC that were relevant to GIB activities. The results of the interviews and observations regarding the implementation of this model were explained as the following discussion below:

SBMC GERAKAN INFAQ BERAS (GIB) YOGYAKARTA

Key Resources 1. Trained human resource (SPA and PASKAS) 2. Infaq from donors 3. Digital technology	Key Activities 1. Socialiation and Education related to GIB 2. Fundraising 3. Surveying to partner 4. Distributing the rice 5. Monitoring and evaluating to partner 6. Monthly reporting	Type of Intervention 1. Presentation 2. Partnership 3. Spiritual approach 4. Pemanfaatan program pendukung 5. Transparency	Segments Beneficiary 1. The orphan 2. Dhuafa 3. Hafiz or hafizah Al-quran 4. Fisabilillah	Value Proposition Social Value Proposition Premium rice to Hafiz Al-Quran Impact Measures 1. Fulfilling the food need 2. The number of orphanage and islamic boarding school Customer Value Proposition 1. Convenience fundraising 2. Spiritual and emotional benefit 3. Special program
Partners & Key Stakeholders 1. Rice Supplier 2. Orphanage or Islamic boarding school 3. 3C (Corporate, Community, Campus) 4. Government 5. Public Figure		Channels 1. Instagram 2. Website 3. Whatsapp 4. Facebook 5. Visit and presentation 6. BSI Mobile	Customer 1. PASKAS 2. Community 3. University 4. Company 5. Mosque 6. Orang Tua Asuh (OTA)	
Cost Structure 1. 80% addressed to premium rice 2. 20% addressed to operating cost		Surplus The principle "terima-kasih"	Revenue 1. Individual fundraising and 3C (Corporate, Community, Campus) 2. Digital fundraising	

Figure 2. Social Business Model Canvas on Gerakan Infaq Beras (2024)

(1) Social Value Proposition

Based on the theory proposed by Alter (2007), the social value proposition was created to improve the welfare of underprivileged communities through social intervention. This concept emphasizes focusing on specific social goals to be achieved, such as helping the vulnerable and creating solutions to social problems (Burkett, 2013). GIB exemplifies this approach by creating significant social value through providing free rice to poor students, orphans, and Hafiz or Hafizah and Fisabilillah in orphanages and Islamic boarding schools. Not only does this program reduce the economic burden in Islamic boarding school, but also enhances social engagement. This idea reflected the idea of Burkett (2013), states that social value must be given to vulnerable groups to improve welfare.

(2) Impact measures

According to Burkett (2010), impact measures are designed to ensure that social objectives are achieved. Impact measures aim to assess the extent to which a company makes a real contribution to the environment or community it serves (Porter & Kramer, 2006). GIB has demonstrated tangible social impact, particularly in supporting the food needs of orphanages and Islamic boarding schools teaching the Quran. Every month, GIB distributes approximately 25 to 30 tons of rice, which reach hundreds of Islamic boarding schools and thousands of students in Islamic boarding schools. This assistance has alleviated the financial burden on Islamic boarding schools, enabling them to allocate budgets to other needs such as improving educational facilities. However, GIB faced several challenges that may affect the stability of the program's impact, such as fluctuations in allocations due to declining donations and rising prices of basic necessities. This finding is aligns with Sparviero (2019) research, which emphasizes that social impacts should provide long-term benefits for beneficiaries.

(3) Customer Value Proposition

Osterwalder & Pigneur (2010) define the Customer Value Proposition as the core of a business relationship, designed to deliver sustainable benefits to the parties involved. In line with this concept, GIB promotes value for its donors by offering ease of donation and spiritual satisfaction, as their contributions directly impact students striving to become Hafiz or Hafizah. GIB builds emotional engagement with donors through distribution reports and community-based activities, as well as utilizing digital platforms to increase donation accessibility. However, GIB's distribution reports are lack sufficient detail which may hinder transparency and donor trust. To address this, GIB should provide more comprehensive and transparent reports, including specific figures (e.g., the amount in rupiah allocated for operations and rice distribution). Such improvements would further strengthen GIB's alignment with the principles of the Customer Value Proposition.

(4) Beneficiaries

GIB YOGYAKARTA 2020			
Bulan	Panti/Pondok	Santri	Penerima
Januari	118	7.275	
Februari	125	7.972	
Maret	118	7.592	
April	122	4.691	
Mei	130	5.395	
Juni	124	7.276	
Juli	135	2.753	
Agustus	139	9.079	
September	167	10.003	
Oktober	168	10.288	
November	208	12.232	
Desember	235	13.000	
Total	235	13.000	

GIB YOGYAKARTA 2021			
Bulan	Panti/Pondok	Santri	Penerima
Januari	246	14.581	
Februari	251	15.550	
Maret	259	17.150	
April	264	18.042	
Mei	215	13.186	
Juni	273	16.356	
Juli	241	15.229	
Agustus	262	17.293	
September	265	20.876	
Oktober	274	21.221	
November	265	20.891	
Desember	273	21.015	
Total	273	21.015	

GIB YOGYAKARTA 2022			
Bulan	Panti/Pondok	Santri	Penerima
Januari	275	21.353	
Februari	279	21.149	
Maret	281	20.989	
April	274	21.307	
Mei	266	20.097	
Juni	285	21.361	
Juli	285	21.365	
Agustus	291	21.514	
September	250	14.779	
Oktober	285	19.675	
November	285	19.675	
Desember	290	21.563	
Total	290	21.563	

GIB YOGYAKARTA 2023			
Bulan	Panti/Pondok	Santri	Penerima
Januari	291	20.757	
Februari	295	20.845	
Maret	295	20.845	
April	295	20.845	
Mei	286	19.849	
Juni	299	19.613	
Juli	291	18.064	
Agustus	291	18.064	
September	299	21.040	
Oktober	292	21.534	
November	292	21.534	
Desember	292	21.534	
Total	292	21.534	

GIB YOGYAKARTA 2024			
Bulan	Panti/Pondok	Santri	Penerima
Januari	294	20.224	
Februari	294	20.224	
Maret	294	20.224	
April	294	20.224	
Mei	294	20.224	
Juni	294	20.160	
Juli	300	21.202	
Agustus	308	21.869	
September	306	21.912	
Oktober	307	21.042	
November	309	21.516	
Desember	-	-	
Total	-	-	

Figure 3. Beneficiary GIB Yogyakarta

According to Alter (2007), beneficiaries are groups that receive direct impacts from social programs. The beneficiaries of Gerakan Infaq Beras (GIB) include students at Islamic boarding schools and orphanages who meet specific criteria, who were the Hafiz of Hafizah. Each year, GIB distributes aid to hundreds of Islamic boarding schools and tens of thousands of students. Data from 2020-2024 shows fluctuations in the number of beneficiaries. The number of recipients increased from 235 boarding schools and 13,000 santri in 2020 to a peak of 292 boarding schools and 21,534 students in 2023 but decreased in some periods. According to Mr. Yudistira, this decrease was due to rice reserves in several boarding schools, prompting aid to be redirected to schools in greater need. This strategy ensures that assistance is distributed effectively and reaches those who require it most. This approach highlights the importance of selecting beneficiaries based on specific social needs, aligning with Alter (2007) theory of targeting beneficiaries for maximum impact.

(5) Customers

Customers play a crucial role in supporting the sustainability of social institutions, either by purchasing products or services or by providing donations (Porter & Kramer, 2006). According to Burkett (2010), customers contribute to social missions through financial or material support. GIB serves as a bridge of kindness, enabling donors to fulfill the food needs of students and Islamic boarding schools. Regular donors typically make small contributions, while preferred donors offer larger donations and are often rewarded with exclusive programs or prizes. The concept of the host parent (Orang Tua Asuh, OTA) further supports the continuity of student needs by encouraging donors to provide sustained assistance. On the other hand, GIB collaboration with various stakeholders through its 3C segment (company, community, campus). GIB has approximately 12,000 active donors who support this program. This approach aligns with Burkett (2010) assertion that customers play an essential role in supporting social missions through meaningful financial and material contributions.

(6) Types of Interventions

GIB implemented a structured strategy to connect with the donors using social media platforms such as Instagram, WhatsApp, Facebook, as well as direct contact methods through its 3C (Corporate, Community, Campus) programs. GIB not only collects donations, but also shares inspiring stories from students and Islamic boarding schools in need of help to foster emotional and spiritual connections with potential donors. Feature programs like "A thousand a day, prayed for by Thousands of santri's" encouraged societal involvement through affordable donations while delivering social messages through surveys and sermons. This approach reflects intervention innovation aligned with Burkett (2010) theory, emphasizing creative and meaningful engagement with stakeholders.

(7) Channel

According to Vial (2016), effective communication channels can engage target audiences with relevant messages and influence public opinion. GIB leverages various channels to connect with donors and share information about its programs. Social media platforms, such as Instagram, Facebook and WhatsApp have served as primary tools for sharing information, distributing reports and promoting activities like fundraising and religious studies. Among these, WhatsApp has played a particularly key role in maintaining transparency and fostering direct relationships with donors. It is intensively used to share financial and distribution reports, ensuring donors are well-informed and engaged.

(8) Key Activities

According to Sparviero (2019), key activities refer to essential operations that support the implementation of social programs. GIB carried out several key activities, including raising donations through social media and volunteers, managing logistics to ensure accurate and timely rice distribution, as well as monitoring and evaluating partner huts. Volunteers played a vital role in serving the community and building strong relationships with donors. Additionally, GIB organized religious studies and fellowships to strengthen relationships between donors and students. This activity collectively ensured the optimal effectiveness of aid and contributed to the promotion of sustainable social movements.

(9) Key Resources

Burkett (2010) emphasizes that key resources such as volunteers, technology, and physical assets are essential to the sustainability of operations. GIB relied on key resources, including Pasukan Amal Sholeh (PASKAS) and Santi Pemegang Amanah (SPA) volunteers, who played vital roles in fundraising, distributing, monitoring and evaluating. These volunteers provided Not only physical support but also spiritual reinforcement through tarbiyah programs that strengthened their religious values. Physical assets such as waqf vehicles, office buildings and support facilities ensured smooth operations. Additionally, technology such as social media platforms, Instagram, WhatsApp, Facebook and BSI mobile applications facilitated fundraising, communication with donors, and ensured transparency through regular reporting. The combination of these resources formed the foundation of GIB's success and mission.

(10) Key Partners and Stakeholders

According to Burkett (2010), key partners and stakeholders plays an essential role in providing a collaboration, which is vital for promoting social missions. The success of the GIB program is largely attributed to the support of its partners and stakeholders, including Islamic boarding schools, orphanages, businesses, local communities, and educational institutions. Notable GIB partners include PLN Jogja, Malioboro Hotel, Fave Hotel Malioboro, Drini Beach Merchant Community, and others. On the other hand, PASKAS volunteers play a crucial role in booth the collection and distribution processes. As an officially certified foundation by the Amil Zakat Institution (LAZ), GIB managed ZISWAF funds in a transparent and professionally. Additionally, the support of the government and the contribution of community leaders, such as ustadz, which reinforced ts spiritual value and foster its development. These efforts have ensured the sustained trust and confidence of the public.

(11) Cost Structure

According to Sparviero (2019), transparency in cost structures is important for maintaining and increasing public trust in social programs. GIB adopts an efficient and transparent cost structure to ensure that donors' trust is upheld. As stated by Sparviero (2019), transparency and efficiency in cost management are fundamental principles. At GIB, 80% of donation funds are allocated for purchasing and distributing rice, while the remaining 20% is used for operational expenses such as transportation and logistics. Moreover, volunteers who are considered the backbone of operations, they only received the reimbursement for transportation or lunch costs. GIB consistently maintains efficiency without compromising service quality, ensuring that every rupiah delivers maximum benefits to beneficiaries.

(12) Revenue

Dees (1998) stated that financial sustainability in social business depends on the combination of diverse funding sources. GIB relied on individual contributions, community and corporate donations through various channels, including digital applications, bank transfers and social media campaigns. Regular donations from host Parents (Orang Tua Asuh, OTA) and support from the 3C (Corporate, Campus, Community) program constitute the keys to successful funding. As a certified foundation under the Amil Zakat Foundation (LAZ), GIB manages ZISWAF funds transparently, adhering to regulations. The primary allocation of these funds is for purchasing rice, transportation, and other supporting programs, ensuring efficient and accountable utilization.

(13) Surplus

According to Qastharin (2015), a surplus in social business reflects reinvestment aimed at increasing sustainable social impact. GIB applies the principle *Baitulmaal no tamwil*, which meant that all funds received must be distributed immediately without leaving any balance at all. This principle, as explained by KH. Luqmanulhakim, served as a bridge to good deeds, ensuring that donations are received transparently and responsibly by those in need. By prioritizing full distribution each month, GIB demonstrates its commitment to executing donors' mandates optimally. This approach ensures that all aid delivers meaningful benefits to Islamic boarding schools and Hafiz or Hafizah, without saving funds for other purposes.

The implementation of these principles aligns with the practices of *baitulmaal* during the time of the Prophet Muhammad. According to Hilman & Kurniawan (2022), *baitulmaal* in the era of Rasulullah SAW functioned as an institution that directly distributed funds to meet society's needs.

CONCLUSION

Based on the analysis conducted, the Gerakan Infaq Beras (GIB) program implemented by Baitulmaal Munzalan Yogyakarta applied 13 segments of the Social Business Model Canvas (SBMC). These segments include Social value Proposition, Impact measures, Customer Value Proposition, Beneficiary, Customer, Type of intervention, Channel, Key activities, Key resources, Key Partners and Stakeholders, Cost structure, Revenue, Surplus. The result of the research indicated that GIB Yogyakarta has succeeded to distribute more than 25 tons of rice every month to more than 21,000 students in more than 300 Islamic boarding schools. This program adopted the principle of "*Baitulmaal no tamwil*," which ensures that funds are distributed immediately without any remaining balance. There were various factors for successfully promoting this program. Innovation in technology-based management, transparency of reports, and collaboration with local communities has become factors for the success of the program. To increase the positive impact of this program, GIB Yogyakarta is suggested to expand its partner network, to increase reporting transparency, and to utilize technology for program efficiency. In addition, it is expected fostering openness and responsiveness to students that conducted the research that enable to boost academic collaboration to promoted the success of the program widely.

REFERENCE

- Alter, K. (2007). *Social Enterprise Typology*.
- Arifin, G. (2011). *DALIL-DALIL DAN KEUTAMAAN ZAKAT, INFAK, SEDEKAH* (Cetakan Pertama). Elex Media Komputindo.
- Bakhtir, A. N. A., & Abdullah, A. (2023). *Panduan Praktis Zakat, Infak dan Shadaqah BAZNAS (BAZIS) DKI Jakarta*.
- BMI. (2023, October 27). *AKHIRNYA LAZNAS! BAITULMAAL MUNZALAN RESMI MENGINDONESIA*. Baitulmaal Munzalan Indonesia. <https://masjidkapalmunzalan.id/news/laznas-baitulmaal-munzalan-resmi-mengindonesia/>
- Burkett, I. (2010). *Using The Business Model Canvas for Social Enterprise Design* (First edition). Knode. <https://cscuk.fcdo.gov.uk/wp-content/uploads/2016/07/BMC-for-Social-Enterprise.pdf>

- Burkett, I. (2013). *Using the Business Model Canvas for Social Enterprise Design* (2nd ed.). Griffith University. www.strategyzer.com.
- Business Model Toolbox. (2024). *Tools & Methods Social Business Model Canvas*. Business Model Toolbox. <https://bmtoolbox.net/tools/social-business-model-canvas/>
- Canestrino, R., Ćwiklicki, M., Di Nauta, P., & Magliocca, P. (2019). Creating social value through entrepreneurship: the social business model of La Paranza. *Kybernetes*, 48(10), 2190–2216. <https://doi.org/10.1108/K-03-2018-0135>
- Dees, J. G. (1998). Enterprising Nonprofits. *Harvard Business Review*, 76(1), 54–67.
- Dees, J. G. (2001). The Meaning of “Social Entrepreneurship.” *CASE at Duke*. Article_Deес_MeaningofSocialEntrepreneurship_2001
- Hilman, J., & Kurniawan, R. R. (2022). EKSISTENSI DAN PERKEMBANGAN BAITUL MAAL PADA MASA PEMIKIRAN EKONOMI ISLAM KHULAFUR RASYIDIN. *Al-Ibar: Artikel Sejarah Pemikiran Ekonomi Islam*, 1(1). <https://doi.org/https://doi.org/10.31219/osf.io/pf62v>
- Hulgard, L. (2010). DISCOURSES OF SOCIAL ENTREPRENEURSHIP - VARIATIONS OF THE SAME THEME? *EMES European Research Network*.
- Lee, C., & Nowel, B. (2015). A Framework for Assessing the Performance of Nonprofit Organizations. *American Journal of Evaluation*, 36(3). <https://doi.org/https://doi.org/10.1177/1098214014545828>
- Maarif, Moh. A. (2019). BAITUL MAL PADA MASA RASULULLAH SAW DAN KHULAFUR AL-RASHIDIN. *Asy-Syari'ah Jurnal Hukum Islam*, 5(2), 37–50. <https://doi.org/https://doi.org/10.55210/assyariah.v5i2.118>
- Mahfudz, K. M. S. (1994). *NUANSA FIQIH SOSIAL* (H. S. HS & N. Amin, Eds.; CETAKAN 1). LKis Yogyakarta.
- Maretich, M., & Bolton, M. (2010). *Social Enterprise: From Definitions to Developments in Practice*. (L. Hehenberger, Ed.). Alliance Publishing Trust.
- Miles, M. B., & Huberman, A. M. (1994). *Qualitative Data Analysis: An Expanded Sourcebook* (2nd ed.). SAGE Publications, Inc.
- Osterwalder, A., & Pigneur, Y. (2010). *Business Model Generation*.
- Porter, M. E., & Kramer, M. R. (2006). *Strategy & Society The Link Between Competitive Advantage and Corporate Social Responsibility*. www.hbrreprints.org
- Purwanto, P., Annahl, M. A., Pratama, N. D., & Ismail. (2021). Peran Baitul Maal Wa Tamwil dalam Pengembangan Ekonomi Syariah di Indonesia. *MUKADIMAH: Jurnal Pendidikan, Sejarah, Dan Ilmu-Ilmu Sosial*, 5(2), 225–232. <https://doi.org/10.30743/mkd.v5i2.3844>
- Qardhawi, Dr. Y. (1997). *Fikih Zakat* (Cetakan ke-24). Beirut : Muassasatu Ar-Risalah.
- Qastharin, A. R. (2015). Business Model Canvas for Social Enterprise. *The 7th Indonesia International Conference on Innovation, Entrepreneurship, and Small Business*. <https://www.researchgate.net/publication/323393037>
- Sparviero, S. (2019). The Case for a Socially Oriented Business Model Canvas: The Social Enterprise Model Canvas. *Journal of Social Entrepreneurship*, 10(2), 232–251. <https://doi.org/10.1080/19420676.2018.1541011>
- Sustainable Business Ventures. (2024). *Social Enterprise Alliance*. Sustainable Business Ventures. <https://www.sbventures.org/social-enterprise-alliance>
- Vial, V. (2016). A Business Model Canvas for Social Enterprises. *Sains Humanika*, 8, 1–8. https://www.researchgate.net/publication/303739695_A_Business_Model_Canvas_for_Social_Enterprises
- Yasmeen, K. (2024). Framework for Islamic social entrepreneurship. *Journal of Islamic Accounting and Business Research*. <https://doi.org/10.1108/JIABR-08-2023-0256>
- Yunus, M., Moingeon, B., & Lehmann-Ortega, L. (2010). Building Social Business Models: Lessons from the Grameen Experience. *Long Range Planning*, 43(2–3), 308–325. <https://doi.org/10.1016/j.lrp.2009.12.005>