

### **Abstract**

This study explores the role of fund allocation in social media marketing investment to enhance sales performance and brand equity at Janma Coffee Project, a micro-enterprise in the food and beverage sector. Using a qualitative case study approach, data were collected through direct observation, financial documentation, and semi-structured interviews with seven internal informants. Thematic analysis was conducted using NVivo 12 software. Findings reveal that Janma Coffee Project allocates a monthly marketing budget of IDR 250,000–500,000, with approximately 80% directed toward social media platforms. Although the budgeting process is informal, it remains adaptive and responsive to financial capacity and prior content performance. Investment evaluation is conducted intuitively through cost-benefit analysis (CBA), focusing on customer engagement and sales impact. Since the implementation of consistent digital promotions, monthly sales have increased from around IDR 3.3 million to IDR 5.3 million, with an estimated 40% of sales driven by social media engagement. The study concludes that strategic investment in social media marketing, even with modest budgets and informal evaluation practices, can significantly improve brand visibility, customer loyalty, and financial performance. These findings offer practical implications for MSMEs seeking to optimize digital marketing as a scalable and cost-effective growth strategy.

**Keywords:** MSMEs, Budgeting, social media marketing, fund allocation, cost-benefit analysis, sales performance.