## Checklist
### Planning for capital required

#### One-time expense

**Establishment**
- Official fees and costs for registries and permits
- Advisory costs (fiduciary agent, attorney, consultant)
- Entrepreneurs courses/coaching

**Construction investments**
- New buildings
- Alterations, renovations

**Administrative investments**
- Vehicles
- Computer (hardware, software, installations)
- Office furniture (desks, chairs, etc.)
- Telephones, fax machines, copy machines, mobile telephones, modems, answering machines (costs for machines and installation)

**Production investments**
- Technical equipment, machinery
- Installation

**Inventory**
- Inventory for two to three months (first purchase)

**Marketing and advertising (start)**
- Company sign on the building, guides, neon signs
- Stationery (letterhead, business cards, portfolio folders, graphic design work)
- Company profile / brochures (graphic designer, photographer, printing)
- Showroom furnishings
- Website (design)

#### Ongoing expense

**Marketing and advertising**
- Mailings
- Client events
- Press strategy/PR
- Advertisements
- Website (maintenance)

**Operating expenses / administration**
- Vehicle maintenance
- IT maintenance (advisory, updates)
- Telephone equipment and fees (maintenance, subscriptions, rates)
- Fax fees (subscription and rates)
- Internet fees
- Copy service costs (paper, maintenance)
- Leasing rates
- Repairs
- Postage
- Electricity
- Cleaning
- Bank interest and work expenses
- Rent, incl. heating and ancillary costs

**Production expenses**
- Machines and facility maintenance
- Electricity, water, wastewater
- Rent (incl. heating and ancillary costs)
- Leasing rates

**Staff costs, insurance, advisory services**
- Salary for managing director
- Salaries for employees
- Social security contributions and personal insurance (AHV, ALV, BVG, daily allowances, accident)
- Property insurance (fire, disruption of business, etc.)
- Fiduciary agent, attorney, management consultants
- Membership of associations

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Source: [www.kmu.admin](http://www.kmu.admin), Swiss federal authorities