

OPEX and CAPEX Cost Split | v2

Capital and Operating Expenditure Planner

Classify project costs into capital and operating expenditure

1. Project Overview

Project	Horizon ERP Implementation
Project Manager	Anna
Date	2026-10-24
Monetary unit (currency and scale)	USD

2. How to Use

Select cost class and capital share on each row. Confirm accounting treatment with Finance. Enter all monetary amounts in the unit specified in the project overview (e.g. USD, EUR, RUB or thousands of RUB); percentages are unitless.

3. Cost Allocation

ID	Initiative	Cost Item	Cost Class	Amount	Capital Share	Capital Expendit- ure	Operating Expendit- ure	Period	Status
OC-01	ERP Modernization	Module Development	CAPEX	2,300,000	100%	2,300,000	0	2026 Q4	Approved
OC-02	ERP Modernization	Platform Support	OPEX	480,000	0%	0	480,000	2026 Q4	Approved
OC-03	ERP Modernization	Testing	OPEX	350,000	0%	0	350,000	2027 Q1	Review