



Capital/Non-Routine Expenditure Application (CNA)

This form must be used to obtain approval before any capital and non-routine expenditure is incurred
 (HODs/Project managers must ensure that proper upfront planning has been done and must meet all the deliverables (cost, quality, time and scope of works).)

CA Number (to be assigned by Finance)

A. GENERAL

1	Operation	Rutongo Mines	2	Department	Mining
3	Head of Department	Jaco VD Merwe	4	Project Sponsor	REGIS Ngenzi
5	Project Owner	JMV Niyonshuti	6	Project 2nd-in-charge	Gakwaya Theoneste

B. PROJECT IDENTIFICATION

1	Project Name	Purchase of Tramming Equipment			
2	Project Category	Sustaining: Production Critical	4	Parent CNA ref	
3	Project Type	New asset	4	Asset Classification	Mining equipment

C. FINANCIAL INFORMATION

1	Budgeted/Unbudgeted	Budgeted - 5 Yr Plan	2	Approved Budget Amount (5Yrs):	55,000
3	Current year budget	Q1: 55,000	Q2:	Q3:	Q4:
4	Previous CNA request:	0	+	Current CNA request:	56,813 = Total project costs 56,813
5	If unbudgeted, what budgeted project to offset? (name of project and budget amount)?		Budgeted		
6	Reason for substitution				

D. PROJECT OVERVIEW

1. Project Description/Background

1. Purchase of Mining tramming equipment that will be fulfilling gaps that required new Locomotive
2. Its Critical to get these Equipments in to be able to tram out the materials(reef tonnages) thats projected in our budget figures,without these items it would not be possible to achieve tonnages that we planned for
3. Currently this project runs a month behind schedule as it needs to form part of our production increases in the 2nd quarter of the year

2. Alternatives Considered

N/A

3. Schedule & Milestone dates

	Schedule & Milestone	Responsible	Target Date	Duration (days)
a	Complete CNA,get approved and place into 4 flow systems	Jaco vd Merwe	2026-Feb-07	3 Days
b	Complete 4 flow approvals and payments	Joseph & Reagan	2/30/2026	23 Days
c	Lead times for deliveries	Joseph	2026-May-30	90 Days
d	Commision and implementation of Locomotives	Jaco & Fred	15-06-2026	15 Days
e	Locomotive implementation	Jaco & Fred	2026-Jun-15	7 Days
f	Increased Tonnages	Jaco & Fred	2026-Jun-16	Ongoing for 2nd Q
g				
h				
i				
j				
k				
l				

4. Risks management considerations & mitigation (attached additional sheet if necessary):

	Risks	Mitigation	Responsible
a			
a			
a			
a			

a			
5 Management of change considerations (attached additional sheet if necessary):			
	Management of change considerations		Responsible
a	N/A		N/A
b			
c			
d			
e			

E REPLACEMENT ASSET(S) (required if project type selected is "replacement asset")

1 Details of asset being replaced (attached additional sheet if necessary):				
	Asset Number	Description	Net Book Value	Proposed Mode of Disposal
a				
b				
c				
d				
e				
f				
g				
2 Redundant/obsolete spare parts/consumables (attached additional sheet if necessary):				
Will any existing inventory of spares / consumables relating to the asset being replaced need to be scrapped or written off?				
<input type="checkbox"/> (yes fill-out details below) <input checked="" type="checkbox"/> No				
	Stock item Number	Description	Net Book Value	Proposed Mode of Disposal
a				
b				
c				
d				
e				
f				
g				

F MAJOR COST COMPONENTS (attached additional sheet if necessary):

Description	Supporting document/reference	Original currency		US\$ FX rate	US\$
		Curr	Amount		
5 * Locomotive @ \$10500 per unit	RM/2026/27	US\$	52,500	1.000	52,500
Duties		US\$	0	1.000	0
Movement		US\$	1,000,000	0.001	690
additional Cost		US\$	3,623	1.000	3,623
		US\$			0
		US\$			0
		US\$			0
		US\$			0
		US\$			0
		US\$			0
		US\$			0
Total		US\$			56,813

***Comments on project expenditure**

G TIMING OF EXPENDITURE (US\$'000)

Month	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Prior expenditure													
Current Year		26		26	4								57
Future Years													
													Total Value 57

H PROJECT VALUATION

1 Analysis required (based on justification category) REQUIRED - FOCUS ON COMPLETING RISK MATRIX, QUANTIFICATION & ALTERNATIVE ANALYSIS WHERE APPLICABLE (NPV, IRR & PAYBACK PERIOD)							
2 Risk ranking for Legislative/Regulatory/Risk/Governance/G&A (attached risk evaluation)							
Current situation	Severity/Impact	Probability	Heat map	If project is completed	Severity/Impact	Probability	Heat map
	I6	P7	2		I3	P5	15
3 ICT Impact?	<input type="checkbox"/> Yes (ICT Manager approval needed)			<input checked="" type="checkbox"/> No			
4 Key financial assumptions							

1. The Locomotive are likely to get more breakdowns that increases the maintenance and direct operating cost,
 2. as the year goes by the maintenance cost is assumed to increase by 5 % which is related to new spares purchase and this is assumed to increase by 5% each year
 3. selling cost is also as high as 18% which has an additional 3 % to underlying cost and this is basically due to small cost that were not counted in
 4. 92\$ was assumed to be the cost to mine one ton of Reef tons by use of Loco as direct cost, this covers the loco operator and Trammig crews

5	Result of the financial valuation:	
a	Net cash flow US\$	256,728
b	NPV (Net present value) US\$	43,508
c	IRR (Internal Rate of Return) %	1%
d	Payback (years)	2

Project Name	Purchase of Trammig Equipment	Project Value (US\$)	56,813
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I SIGN OFFS AND APPROVALS

Position	Name	Signature	Date
PROJECT OWNER <i>Required for all CNAs</i>	MUYOKSHUJI SIV		16/02/2026
DEPARTMENT MANAGER <i>Required for all CNAs</i>	Joe v.o. Mlawer.		16/02/2026
FINANCE SUPERINTENDENT or MANAGER <i>Required for all CNAs</i>	Regan MUKHARA		16/02/2026
GROUP SUPPLY CHAIN MANAGER <i>Required for all CNAs</i>	Jeanne Sunde		16/02/2026
Group OHS Manager <i>Required for all CNAs</i>			16/02/2026
GENERAL MANAGER <i>Required for all CNAs</i>	Regis NGENZI		Feb 16/26
ICT MANAGER <i>For projects requiring ICT expenditure or modifications</i>			
HEAD OF THE PROJECT COMMITTEE <i>For projects subject to stage gating process</i>	O.T. —	S. Ryann	16/02/26
COO <i>>\$50k-\$100k in budget; >\$10k-\$20k out of budget (N/A for CSR Activity)</i>	O.T. —	S. Ryann	16/02/26
CFO <i>>\$100k-\$250k in budget; >\$20k-\$50k out of budget (N/A for CSR Activity)</i>			
CEO <i>>\$250k-\$400k in budget; >\$50k-\$100k out of budget (CSR Activity <\$100k)</i>			
BOARD OF DIRECTORS <i>>\$400k in budget; >\$100k out of budget (CSR Activity >\$100k)</i>			

Received by Finance	
Name	
Position	
Date	

System	
GL created in system by	
Created date:	
GL notification sent on	