



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	Diogene Umuganwa	6 Project 2nd-in-charge JMV Niyonshuti

B. PROJECT IDENTIFICATION			
1	Project Name	Purchase of Decline Equipment BUS	Parent CNA ref
2	Project Category	Sustaining: Production Critical	4 Asset Classification Mining equipment
3	Project Type	New asset	

C. FINANCIAL INFORMATION			
1	Budgeted/Unbudgeted	Budgeted - 5 Yr Plan	2 Approved Budget Amount (5Yrs): 160,000
3	Current year budget	Q1: 160,000 Q2: Q3: Q4:	
4	Previous CNA request:	0 + Current CNA request: 271,000 = Total project costs 271,000	
5	If unbudgeted, what budgeted project to offset? (name of project and budget amount)?	Budgeted	
6	Reason for substitution	N/A	

D. PROJECT OVERVIEW

1 Project Description/Background

1. Decline will started properly after delivering of the required equipment
 2. it is very critical to have these Equipment on site as soon as we can to ensure that the decline is started which will lead to meeting the required tonnages and expected production
 3. a total budget of 160,000\$ was budgeted for in the 2026 Budget, however an additional 21,000\$ was made to cover the Spares of after 1000hours which will avoid the delay of delivery on site

2 Alternatives Considered

None, the decline with a -12degree slope can not easily have another equipment to clean it

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	2026-03-30	23 Days
c Lead times for deliveries	Joseph	2026-May-30	90 Days
d Commission and implementation of Dumptruck and Loader	Jaco & Fred	15-06-2026	15 Days
e Decline starting	Jaco & Fred	2026-Jun-15	7 Days
f Decline to start Producing	Jaco	2026-Nov-01	-
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		
1*Dumptruck	DLP120260205	US\$	98,000	1.000	98,000
1*Loader	DLP120260205	US\$	60,000	1.000	60,000
1 set WJ-1 Loader Spares hours	ZMC-240411-WJ	US\$	12,995	1.000	12,995
1 set UK-6 Dump Truck 1000 hours	ZMC-240411-UK	US\$	10,371	1.000	10,371
Dumptruck Duties		US\$	24,500	1.000	24,500
VAT and Additional Small cost		US\$	24,500	1.000	24,500
Movement Dump truck		RWF	800,000	0.001	552
Loader		US\$	15,000	1.000	15,000
VAT and Additional Small cost		US\$	15,000	1.000	15,000
Movement loader		RWF	800,000	0.001	552
Dumptruck Spares Duties		US\$	1,037	1.000	1,037
VAT and Additional Small cost		US\$	2,593	1.000	2,593
Movement of Spares		US\$	800	1.000	800
Loader Spares Duties		US\$	1,300	1.000	1,300
VAT and Additional Small cost		US\$	3,249	1.000	3,249
Movement of Spares		RWF	800,000	0.001	552
					0
Total					271,000

***Comments on project expenditure**
 The cost estimate were based on the Proforma provided which was given by the manufacturer and customs were contacted to have expected duties and taxes charges

G TIMING OF EXPENDITURE (US\$'000)														
Month	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
Prior expenditure														
Current Year		91		91	90								271	
Future Years														
													Total Value	
													271	

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
	I7	P7			I2	P5	10
3 ICT Impact? <input type="checkbox"/> Yes (ICT Manager approval needed) <input checked="" type="checkbox"/> No							
4 Key financial assumptions							
1. The total tonnages was based on the amount of equipment available which will have to be used in the decline and this assumption was based on delivery of these equipment and when they start to produce in late November the 80\$ per ton assumed was based on daily consumption assumed on site with new machine which consumes less diesel compared to old machine which results in main reason why in the second year we have an increase of 7 \$ on direct operating cost							
2. selling cost was assumed at 15% of the total revenue							
3. Total of 10% was assumed to be taken as a maintenance cost							

5 Result of the financial valuation:	
a Net cash flow US\$	50,682
b NPV (Net present value) US\$	8,679
c IRR (Internal Rate of Return) %	14%
d Payback (years)	3

Project Name	Purchase of Decline Equipment	Project Value (US\$)	271,000
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I SIGN OFFS AND APPROVALS			
Position	Name	Signature	Date
PROJECT OWNER <i>Required for all CNAs</i>	Diogene MUKAMANA		16.02.2026
DEPARTMENT MANAGER <i>Required for all CNAs</i>	Jaco vd Merwe		16.02.2026
FINANCE SUPERINTENDENT or MANAGER <i>Required for all CNAs</i>	Rebecca MURRAY		16.02.2026

GROUP SUPPLY CHAIN MANAGER <i>Required for all CNAs</i>	<i>Jeane Sudo</i>	<i>[Signature]</i>	<i>16/1/26</i>
Group OHS Manager <i>Required for all CNAs</i>	<i>J. Ferreira</i>	<i>[Signature]</i>	<i>16/2/26</i>
GENERAL MANAGER <i>Required for all CNAs</i>	<i>Regis NGENZI</i>	<i>[Signature]</i>	<i>Feb. 16/26</i>
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>	<i>S. Zyca</i>	<i>[Signature]</i>	<i>16/05/26</i>
COO <i>>\$50k-\$100k in budget; >\$10k-\$20k out of budget (N/A for CSR Activity)</i>	<i>S. Zyca</i>	<i>[Signature]</i>	<i>16/02/26</i>
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	