



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	Musha Mine	2 Department	Engineering
3	Head of Department	MBANZA Missionnaire	4 Project Sponsor	MBANZA Missionnaire
5	Project Manager	JohanFourie	6 Project 2nd-in-charge	NDAWURA Francis

B. PROJECT IDENTIFICATION				
1	Project Name	Refurbishment of Truck Kerax 380Dxi		
2	Project Category	Sustaining: Capital Maintenance/Improvements/Major Components	Parent CNA ref	
3	Project Type	New asset	4 Asset Classification	Mining equipment

C. FINANCIAL INFORMATION							
1	Budgeted/Unbudgeted	Unbudgeted in 5 Yr Plan			2 Approved Budget Amount (5Yrs):		
3	Current year budget	Q1:	Q2:	0	Q3:	Q4:	
4	Previous CNA request:		+	Current CNA request:	48,347	= Total project costs	48,347
5	If unbudgeted, what budgeted project to offset? (name of project and budget amount)?		Nyagakombe mining equipment= \$195,376				
6	Reason for substitution						
Nyagakombe Duha mining equipment will only be use in 2027 as these machines will be more valuable to Musha that opening up of new tunnels, it is also needed to transport of reef tailing to the plant							

D. PROJECT OVERVIEW	
1	Project Description/Background
<p>Refurbishment of Truck Kerax 380Dxi (HME): This capital application is for the refurbishment of the Truck Kerax 380Dxi. The truck is currently on standby due to mechanical failures and requires major component replacement and repairs to restore it to full operational condition. This refurbishment effectively resets the truck's operational baseline, allowing it to perform reliably within design specifications. Compared to purchasing a new truck, this approach maximizes the value of the existing asset at a significantly lower capital cost and remaining useful life of the asset will be extended by an estimated additional 3-5 years (depending on operating conditions).</p> <p>Impact on Production and Cost (Current Year): Restoring the truck to service will: Improve fleet availability and operational efficiency, minimize production delays caused by equipment shortages, ensure continuous transportation of reef tailings to the plant, reduce reliance on a single truck, lowering operational risk.</p> <p>Current Situation Without the Project: <u>only one truck is available to transport reef tailings to the plant. With the continued growth of the mine, this creates a production bottleneck and increases the risk of plant</u></p>	
2	Alternatives Considered
N/A	

3 Schedule & Milestone dates				
	Schedule & Milestone	Responsible	Target Date	Duration (days)
a	Identify Critical HME Spare Parts	Francis NDAWURA	2025-Dec-22	5 Days
b	Prepare Spare Parts List & Specifications	Francis NDAWURA	2025-Dec-26	2 Days
c	Request for Qoutation	Francis NDAWURA	2026-Jan-08	9 Days
d	Evaluate Suppliers & Compare Quotes	Sebastian RUTIRIRIZA	2026-Feb-26	19 Days
e	Request for CNA Approval	Francis NDAWURA	2026-Mar-06	2 Days
f	Issue Purchase Orders (POs) and Payment	Sebastian RUTIRIRIZA & Gratien Maniriho	2026-Mar-09	2 Day
g	Receive & Inspect International Spare Parts	Aminah & Francis	2026-Apr-01	2Day
h	Repair and Maintenance of Equipment	Francis NDAWURA	2026-May-01	30 Day
i				
j				
k				
l				

4 Risks management considerations & mitigation

Risks		Mitigation	Responsible
a	Delayed or incomplete financial payments to suppliers	Ensure timely processing of invoices, align procurement with approved budgets, and maintain close coordination between Procurement and Finance departments.	Gratien & Sebastian
a	Delayed delivery due to long supplier lead times	Place orders early, follow the procurement schedule, and identify alternative approved suppliers.	Sebastian
a	Safety incidents during spare part replacement	Enforce lock-out/tag-out procedures, conduct toolbox talks, and ensure use of PPE.	Francis and Benitha
a	Ordered incorrect track Spare parts or un matched spares	Engaging engineering department for confirmation	Francis and Sebastian
a			

5 Management of change considerations

Management of change considerations		Responsible
a	spare parts inspection	Ndawura Francis
b	Specifications and purchasing documents	sebastian and Joseph
c	to confirm if it meets applicable standards	Ndawura Francis
d		
e		

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

1 Details of asset being replaced			
Asset Number	Description	Net Book Value	Proposed Mode of Disposal
a	N/A		
b			
c			
d			
e			
f			
g			

Asset has zero net book value.

2 Redundant/obsolete spare parts/consumables			
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	N/A	N/A	
b			
c			
d			
e			
f			
g			

F MAJOR COST COMPONENTS

Description	Supporting document/reference	Original currency		US\$ FX rate	US\$
		Curr	Amount		
TRUCK KERAX 380DXi Refurbishment	Quotation/70218	US\$	39,054	1	39,054
Import charges		US\$	7,811	1	7,811
Transport Cost Kampala to Kigali		US\$	1,482	1	1,482
				0	0
				0	0
					0
					0
					0
					0
Total					48,347

•Comments on project expenditure

the cost have been obtained from the supplier

Month	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Prior expenditure													
Current Year				48									48
Future Years													48
Total Value													48

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	P3	18		I3	P4	12

3 ICT Impact? Yes (ICT Manager approval needed) No

4 Key financial assumptions

Bill of materials based on parts that requires replacement

5 Result of the financial valuation:

a	Net cash flow US\$	-48,547
b	NPV (Net present value) US\$	
c	IRR (Internal Rate of Return) %	
d	Payback (years)	

Project Name	Critical spare parts HME	Project Value (US\$)	48,347
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Signature	Date
PROJECT OWNER <i>Required for all CMAs</i> Johan Fourie	3/3/26
DEPARTMENT MANAGER <i>Required for all CMAs</i> Missionnaire MBANZA	4/03/2026
FINANCE SUPERINTENDENT or MANAGER <i>Required for all CMAs</i> Gratien MANIRIHO	09/03/2026
GROUP SUPPLY CHAIN MANAGER <i>Required for all CMAs</i> Jaome Sande	06/02/2026
Group OHS Manager <i>Required for all CMAs</i> Gerrit ferreira	09/03/26
GENERAL MANAGER <i>Required for all CMAs</i> Missionnaire MBANZA	10/03/2026
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> Shane Ryan	10/03/26
COO <i>>\$50k-\$100k in budget; >\$10k-\$50k out of budget (N/A for CSR Activity)</i> Shane Ryan	10/03/26
CFO <i>>\$100k-\$250k in budget; >\$20k-\$50k out of budget (N/A for CSR Activity)</i> A. de Lange	12/3/26
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	