



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	Mining
3	Head of Department	MBANZA Missionaire	4 Project Sponsor	Missionnaire Mbanza
5	Project Owner	Johan Fourie	6 Project 2nd-in-charge	Francis Ndawura

B. PROJECT IDENTIFICATION				
1	Project Name	Ntungwa 400 KVA Power transformer installation(crops compensation)		
2	Project Category	Sustaining: Business Improvement - Cost savings & productivity	Parent CNA ref	MUS-2026-02
3	Project Type	Supplemental	4 Asset Classification	Other

C. FINANCIAL INFORMATION								
1	Budgeted/Unbudgeted	Unbudgeted in 5 Yr Plan	2 Approved Budget Amount (5Yrs):	0				
3	Current year budget	Q1: 0	Q2:	Q3:	Q4:			
4	Previous CNA request:	72,712	+	Current CNA request:	13,994	=	Total project costs	86,706
5	If unbudgeted, what budgeted project to offset? (name of project and budget amount)?	Nyagakombe and Duha land exploration /budgeted amount:\$128,000						
6	Reason for substitution	Priority Project for Ntungwa: 400 KVA Power transformer installation and Nyagakombe						

D. PROJECT OVERVIEW				
1	Project Description/Background			
<p>Crops Compensation for power transformer installation: as part of the installation of the new 400 KVA transformer at Ntungwa, additional electricity poles will be positioned along the power line route.</p> <p>It was identified that some poles will be installed in areas with community crops, which requires crop compensation in line with approved procedures.</p> <p>Therefore, we are supplementing the current approved CNA to include crop compensation costs to ensure compliance and avoid project delays or community grievances. the previous CNA was not include crop compensation of where electric poles will be installed.</p>				
2	Alternatives Considered			
None				
3	Schedule & Milestone dates			
	Schedule & Milestone	Responsible	Target Date	Duration (days)
a	Community engagement meeting	Emmanuel/Deborah	2026-Feb-19	1
b	Valuation services Reports	Match More Group Ltd/Remy	2026-Feb-24	7
c	Disclosure and signs offs	Emmanuel	2026-Feb-27	2
d	CNA preparation	Remy Ninsima	2026-Mar-18	3
e	payment processes for crop compensation	Gratien/Remy Ninsima	2026-Mar-23	2
f	site work preparation	Francis Ndawura	2026-Mar-27	3
g				
h				
i				
j				
k				
l				

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

	Risks	Mitigation	Responsible
a	Land and crops ownership	working with the local leadership to solve the issues timely	Emmanuel KAREMERA
a	Disagreeing on the crops compensation with the PAPs	Engage the independent certified land valuer	Remy NINSIIMA
a	Delay in payment of crops compensation	Submit all financial documentation early and in compliance with approval requirements	Remy NINSIIMA/Gratien
a			
a			

5 Management of change considerations (attached additional sheet if necessary):

	Management of change considerations	Responsible
a	Crop compensation related to electric poles where they will be installed	Remy
b	Assess the community complainants	Remy
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	N/A	N/A	N/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?

Yes (fill-out details below) 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		
Crops compensation	Valuation report/attachment	RWF	3,924,091	0.001	2,668
Land/crop Valuation services	Quotation/attachment	RWF	615,842	0.001	419
Contingency 15%		RWF	16,039,334	0.001	10,907
400 KVA Power transformer and install	Quotation/attachment	RWF	106,928,892	0.001	72,712
					0
					0
					0
					0
					0
					0
Total					86,706

•Comments on project expenditure

Crops within 6 meters on both sides of the power line must be compensated first, as a compliance requirement, before the implementation of the project.

G TIMING OF EXPENDITURE (US\$'000)													
Month	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Prior expenditure													
Current Year			87										87
Future Years													
Total Value													87

H PROJECT VALUATION							
1	Analysis required (based on justification category) REQUIRED - COMPARE OPTIONS - CALCULATE NPV, IRR & PAYBACK PERIOD IN REFERENCE TO EXISTING LOM						
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
		I7	P7	48		I4	P1
3	ICT Impact? <input type="checkbox"/> Yes (ICT Manager approval needed) <input checked="" type="checkbox"/> No						
4	Key financial assumptions						
	1. The cost of crops will be 100% of the project and valuation of crops to be compensated was done-Refer valuation report						
5	Result of the financial valuation:						
a	Net cash flow US\$	-86,706					
b	NPV (Net present value) US\$						
c	IRR (Internal Rate of Return) %						
d	Payback (years)						

Project Name	Ntunga 400 KVA Power transformer installation(crops compensation)	Project Value (US\$)	13,994
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I SIGN OFFER AND APPROVALS			
Position	Name	Signature	Date
PROJECT OWNER <i>Required for all CNAs</i>	Johan Fourie		18/3/26
DEPARTMENT MANAGER <i>Required for all CNAs</i>	Missionnaire Mbanza		19/3/2026
FINANCE SUPERINTENDENT or MANAGER <i>Required for all CNAs</i>	Gratien Maniritho		19/3/26
GROUP SUPPLY CHAIN MANAGER <i>Required for all CNAs</i>	Jeome Sande		20/03/2026
Group OHS Manager <i>Required for all CNAs</i>	Gerrit Ferreira		20/3/26
GENERAL MANAGER <i>Required for all CNAs</i>	Missionnaire Mbanza		20/3/2026
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	Shane Ryan	20/03/26
COO <i>>\$50k-\$100k in budget; >\$10k-\$20k out of budget (N/A for CSR Activity)</i>	Shane Ryan	Shane Ryan	20/03/26
CFO <i>>\$100k-\$250k in budget; >\$20k-\$50k out of budget (N/A for CSR Activity)</i>	A. A. Lwamp		23/3/26
CEO <i>>\$250k-\$400k in budget; >\$50k-\$100k out of budget (CSR Activity <\$100k)</i>	Peter Geleta		02/04/2026
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	