

**Meat Board
of Namibia**

ANNUAL REPORT

2019-2020

www.nammic.com.na

Welcome to the Meat Board's Annual Report 2019 to 2020

Reporting principles

The Meat Board of Namibia (MBN) has applied the principles contained in the International Financial Reporting Standards (IFRS), the Public Enterprises Governance Amendment Act as well as the Corporate Governance Code for Namibia (NamCode).

Scope, boundary and reporting cycle

The Meat Board's 2019 to 2020 annual report provides material information relating to its strategy, business model, operating context, material risks, stakeholder interests, performance, prospects and governance as well as the financial year ended 31 March 2020.

The Meat Board endeavours to present a comprehensive view of the business by analysing its performance against its strategic objectives, highlighting its successes and challenges experienced during the reporting year.

This report will focus on key operations and activities that have contributed to the MBN's performance. Unless otherwise stated, all performance data is for the 12-month period ended 31 March 2020. This report is available in electronic format on the Meat Board's website: www.nammic.com.na.

Target audience and materiality

This report has been prepared in accordance with the Meat Industry Act for the government of Namibia as represented by the Ministry of Agriculture, Water and Land Reform, as well as for the meat industry and its key stakeholders.

The annual report is relevant for all key stakeholders who have an interest in the performance of the MBN against its core mandate of promoting the interests of the meat industry within Namibia and elsewhere.

The essence of the report will be to focus on values as created by the Meat Board of Namibia for stakeholders in the short-, medium- and long-term.

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INTRODUCTION

The Meat Board of Namibia's profile

The MBN's mandate

The Meat Board’s mandate is to promote the interest of the meat industry in Namibia and elsewhere. Its mandate is defined in the Meat Industry Act, 1981 as providing control over the grading, sale, importation, exportation and the imposition of levies with respect to livestock, meat or meat products, as well as related products and to provide for incidental matters.

Alignment

The Meat Board’s strategic and operational activities are closely aligned with the aims and objectives defined by:

- Harambee Prosperity Plan
- Vision 2030
- National Development Plan IV
- Strategic Plan of the Ministry of Agriculture, Water and Land Reform.

At the same time, the Meat Board takes into consideration trends in national and international meat industries to manage its activities, in the context of the Meat Board’s resources and capabilities.

Compliance

The Meat Board functions in compliance with:

- Meat Industry Act, 1981 (Act No. 12 of 1981), as amended
- Social Security Act, 1994 (Act No. 34 of 1994)
- Affirmative Action (Employment) Act, 1998 (Act No. 29 of 1998)
- Income Tax Act, 1981 (Act No. 24 of 1981)
- Valueadded Tax Act, 2000 (Act No. 10 of 2000)
- Labour Act, 2007 (Act No. 11 of 2007)
- Vocational Education and Training Act, 2008 (Act No. 1 of 2008)
- State Finance Act, 1991 (Act No. 31 of 1991)
- Fertilizers, Farm Feeds, Agricultural Remedies and Stock Remedies Act, 1947 (Act No. 36 of 1947)
- Employment Services Act, 2011 (Act No. 8 of 2011)
- Public Procurement Act, 2015 (Act No. 15 of 2015)
- Animal Health Act, 2011 (Act No. 1 of 2011)
- Animals Protection Act, 1962 (Act 71 of 1962)
- Animals Protection Amendment, 1972 (Act 7 of 1972)
- Animal Diseases and Parasites Act, 1956 (Act No. 13 of 1956),
- Animal Diseases Act, 1984 (Act 35 of 1984)
- Stock Brands Act, 1995 (Act No. 24 of 1995)
- Public Enterprises Governance Amendment Act, 2018 (Act No. 8 of 2015)
- Public Enterprises Governance Act, 2019 (Act No. 1 of 2019), and
- AntiCorruption Act, 2003 (Act No. 8 of 2003).

OUR MISSION

Our mission is to promote a conducive environment for sustainable live-stock production, market growth and diversification for livestock, meat and meat products, and to maintain stand-ards and quality assurance by way of appropriate regulatory intervention.

OUR VISION

Our vision is to be a nationally and in-ternationally recognised organisation that promotes a profitable, vibrant, quality driven Namibian meat industry in local and international markets.



ABOUT THE MEAT BOARD

The MBN was established in terms of Section 2 of the Meat Industry Act of 1981 (Act No. 12 of 1981). The board has facilitated the export of livestock, meat and processed meat products to importing countries worldwide for over 80 years. All major stakeholders of the Namibian meat industry are represented on the MBN.

Meat Board is the only institution in the country that has the legal mandate to promote the interests of the meat industry in Namibia and elsewhere. The MBN works in close collaboration with the Ministry of Agriculture, Water and Land Reform (MAWLR) and other key stakeholders such as the agricultural unions, the Abattoir Association of Namibia, the Meat Traders and Processors' Association, Livestock Auctioneers, Brokers and Traders Association.

WHAT THE BOARD DOES

Meat Board regulates the Namibian meat industry by managing the import and export control of livestock and meat in order to develop the industry. During the reporting year, the MBN implemented projects on behalf of the industry as well as the Namibian government. In addition, the board provided the following services to the meat industry on a national level:

- Facilitating meat market access, maintenance and diversification
- Assisting in the maintenance and improvement of animal health and welfare status
- Advising producers regarding marketrelated production, processing and marketing of livestock
- Providing strategic information to the meat industry and stakeholders
- Implementing regulatory control of standards, quality assurance, import and export control services
- Identifying opportunities for value addition in the meat industry
- Assisting in the creation and promotion of a consistent Namibian brand serving the export markets
- Recommending to Government regarding policy and regulatory issues related to the meat industry, and
- Managing development projects on behalf of Government and other institutions such as donors and industry associations, for the benefit of the meat industry on an agency basis.

OUR LOCATION

The administrative offices of the Meat Board of Namibia are leased from the Agricultural Board's Trust which is located in the Agricultural Board building at 30 David Hosea Meroro Road, Windhoek. The MBN rents offices at the export abattoirs in Windhoek and at Keetmanshoop, Aranos and Mariental as well as the border posts at Ariamsvlei, Buitepos, Walvis Bay, Oshikango and Noordoewer among others.



OWNERSHIP

The Meat Board is a public enterprise, duly constituted in terms of the State-owned Enterprises Governance Act, 2006 (Act No. 2 of 2006), amended and currently gazetted as the Public Enterprises Governance Act, 2019 (Act No. 1 of 2019). The Meat Board is classified as a non-commercial board by the Ministry of Public Enterprises and resorts under the Minister of Agriculture, Water and Land Reform (MAWLR).



CHAIRPERSON'S Message



Patricia Gurubes
Chairperson, Board of Directors



I am pleased to submit the Meat Board of Namibia's Annual Report 2019-20 to all stakeholders.

The devastating drought of the past few years has had a heavy impact on the Namibian meat industry. It underlined the need for the industry to speedily adapt and restart, producing sufficient livestock to maintain the country's markets. Namibia has available an array of markets, some of which are the most lucrative in the world, for which the meat industry can pride itself on being one of few African countries to enjoy meat export status.

Therefore, it is imperative that Namibia maintains its disease-free zone declared by the World Organisation for Animal Health (OIE) as free of foot and mouth disease (FMD), contagious Bovine pleuropneumonia (CBPP) and peste des petits ruminants (PPR). In addition, the country should be proud of the national livestock identification system (NamLITS) as well as the national minimum standards and quality assurance scheme (FAN Meat), without which Namibia would not be able to trade internationally.

I am extremely proud of the performance of the meat industry and the Meat Board of Namibia (MBN) in particular. The board received regular visits from a multitude of countries to evaluate the systems applied by the Namibian meat industry and the role the MBN played in developing and maintaining such systems. The MBN welcomed a delegation from the Botswana state enterprise evaluation and privatisation agency to discuss the deregulation of the Botswana meat industry. The MBN was requested to host the international Agri Benchmark beef and sheep conference in Windhoek,

benchmarking Namibia with approximately 30 countries from around the world. During the conference it was appreciated that the profitability of Namibian cattle farms performed average while the profitability of sheep farms showed positive profitability. All visitors hosted by the MBN were impressed by the quality of livestock and the extremely high standard of farm management practices.

Being invited and attending the annual general assembly of the OIE, as well as the regional OIE public private partnership workshop for Africa remains relevant for the internationally trading meat industry of Namibia as attendance provides an opportunity to receive updated information on global animal disease trends, animal disease control methodology, changes in the OIE codes and global initiatives for the improvement of human health and wealth, among others. Attendance of such opportunities lead to the veterinary fraternity appreciating the example the MBN plays. On the other hand, MBN classification standards were audited by the South African Meat Industry Company (SAMIC) and found to be of high standard. All these are clear examples that the role and responsibilities of the meat industry and MBN are being recognised and is on the right track.

The MBN in solidarity with livestock producers severely affected by the drought, donated N\$6 million to the national disaster fund of government to be used for the payment of livestock marketing incentives approved by Cabinet. In the same vein, the MBN showed their commitment to establish economic growth strategies by contributing N\$50 000 to the 2019 economic growth summit held in July 2019.

The MBN has been requested by the Ministry of Agriculture, Water and Land Reform (MAWLR) to recommission the Zambezi abattoir in Katima Mulilo which has been closed since the FMD outbreak in the Zambezi on 21 August 2014. Since then producers in the region have been without a formal market. A revision of the FMD contingency plan and compilation of Commodity-Based Trade (CBT) protocols improved the potential viability of the abattoir. The goal was to prepare the abattoir for slaughtering and to achieve Directorate Veterinary Services (DVS) certification.

Experimental slaughtering was conducted during the week of 24 February 2020. Unfortunately, the MBN was required to repair Kopano quarantine farm which was in a dilapidated state. The rapid recommissioning of the abattoir would not have been possible without the exceptional and dedicated support of MBN staff members, both at head office and Katima Mulilo as well as contract staff at Katima Mulilo, something of which the board is extremely proud.

A crucial and integral partner to the Namibian meat industry, the DVS experienced severe financial constraints and do not have sufficient funding to comply with its responsibilities. The MBN in a bid to support the country's animal health status:

- supported the upkeep of the veterinary cordon and the Namibia/Botswana border fences;
- supported NamLITS
- agreed to assist with the financial sustainability of the Central Veterinary Laboratory (CVL),
- prepared a dossier to declare Namibia free from cattle tuberculosis for submission to





Patricia Gurubes, chairperson of the MBN and Dr Claus Deblitz of the Agri Benchmark network.

the OIE, alleviating individual bovine tuberculosis (bTB) testing with associated cost and animal welfare benefits

- supported the formulation of a CBT protocol, as well as amendments to the FMD contingency plan to assist the marketing of beef from north of the Veterinary Cordon Fence (nVCF), and
- drafted a Namibian Animal Welfare Policy. DVS is doing its utmost under difficult financial circumstances to ensure that Namibia's animal disease status is upheld. Sufficient funding of the DVS is a necessity and its importance cannot be underestimated.

The MBN Pork Market Share Promotion Scheme (PMSPS), implemented on 1 October 2012, intends to stimulate local pork production by protecting the industry from cheap imports. During the peak season, for each 1 kg of pork purchased locally, 2 kg of pork may be imported while during the off season 3 kg of pork may be imported. Since its inception, the local pork production has relatively improved while the market share percentage of pork imports declined. If local pork producer prices are maintained to the survival of both pig production plants and processing facilities, the scheme can be regarded as successful.

The MBN wishes to express its appreciation to Cabinet for suspending the sheep marketing scheme, a bold step in the right direction as it led to no advantages to whoever and was primarily responsible for the near demise of the sector since its inception on 1 July 2004. Thanks is also expressed to the Government and the Ministry Of Industrialization, Trade And Small And Medium Enterprises Development (MITSMED) for concluding market access to the United Kingdom, an important beef market for Namibia, in light of the fragile Brexit negotiations.

The MBN's key strategic focus areas are aligned to crucial industry needs and remain relevant and as follows:

- To have regulatory systems in place to apply standards, quality assurance and import/export control
- To promote export diversification and value addition as well as market access to more competitive markets
- To strengthen relations with government and key stakeholders towards improved collaboration and partnerships
- To provide information for aligning livestock production and health with market and consumer requirements, and
- To have an effective, autonomous and self-sustainable organisation.

Unfortunately, the meat industry was not without challenges. Livestock marketing has declined steadily over the past few decades and will continue to do so unless the industry, including the Government, develops a common vision that ensures sustained growth over the entire value chain in the long-term. The MBN on behalf of the meat industry is continuously advocating the need for a common vision for the sector and all stakeholders need to work together to set the priorities and identify ways to achieve a successful vision and future for the N\$6.95 billion industry (livestock farming: N\$5.23 billion, meat processing: N\$1.72 billion – NSA, 2019).

It is unfortunate that important stakeholders do not grasp such opportunity and still decided to follow a solitary road. To explain the rationale for a common vision for the meat industry the MBN at various occasions made and was invited to give presentations on economic growth strategies of the agricultural sector, among others, to the presidential high-level panel the agricultural outlook conference and even

conducted a competitiveness analysis of the Namibian meat industry to guide the alignment of the meat industry to growth strategies.

Following the 2019 devastating drought, it is imperative that the meat industry should be given at least five years to recuperate without any marketing restrictions. Instead, focus should be placed on developing the production potential of beef north of the VCF. It is estimated that an additional N\$914 million to the gross domestic product could be achieved from this source. It is crucial that government policies be aligned to establish a climate for reinvestment in the agricultural sector. Policies leading to uncertainties and insecurities will not add to investor and producer confidence in the livestock and meat industry.

Unfortunately, the year ended on a negative note with the outbreak of the Covid-19 pandemic and the subsequent containment measures – the impact still unknown. Fortunately, the agricultural sector officially was not much contained. However, operational impact was felt with delays in the commissioning of the Zambezi export abattoir, Katima Mulilo and attendance of farm information days.

In conclusion, and on behalf of the board, I would like to express appreciation to the Minister Of Agriculture, Water and Land Reform, Honourable Alpheus !Naruseb and staff of the ministry for their support and guidance during the reporting year.

I also take this opportunity to thank board members individually and collectively, the CEO, his Management and staff for their worthy dedication and commitment.

Gurubes.

THE MEAT BOARD'S OPERATIONS

2019 performance at a glance

Namibia has experienced recurring droughts consecutively since 2013 leading to the urgent and forced marketing of livestock. Meat prices have been under constant pressure due to depressed world economies, high local farm production costs and a local economy not up to the task of supporting growth in the meat industry.

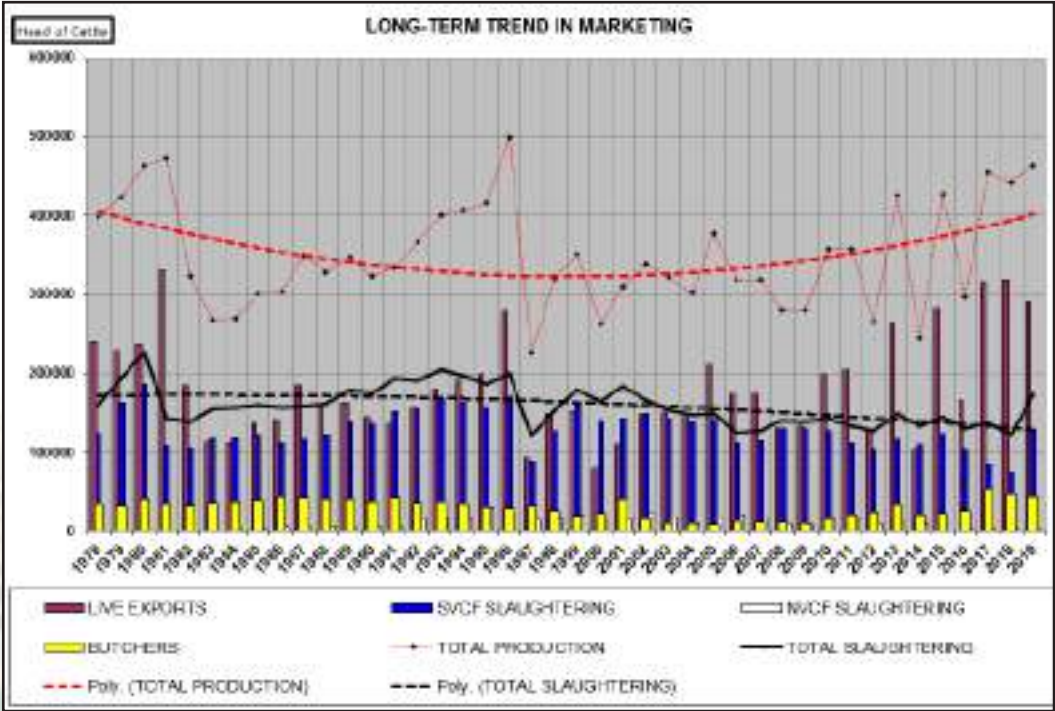



Figure 1: The longterm trend of cattle marketed shows a continuous decline in the number of cattle slaughtered locally.



467 418

A total of 467 418 cattle was marketed, an increase of 5,86% compared to 2018. Live exports accounted for 62,97%, export abattoirs for 27,76% and local butchers for 9,27%.




-N\$6.84

Weaner auction prices were N\$6.84 per kg lower, having decreased from N\$30.88 in 2018 to N\$24.04 in 2019.



741 423

A total of 741,423 sheep were marketed in 2019, which is 9.67% lower than in 2018. Live exports accounted for 61.66%, export abattoirs for 20.82% and B&Cclass abattoirs for 17.51%.



-N\$3.90

The average sheep price difference between Namibian and Northern Cape abattoirs was N\$3.90/kg, contributing to increased live exports to South African abattoirs.

Acknowledging that positive relationships are the foundation of a sustainable meat and livestock industry, the Meat Board continuously strives to maintain and strengthen its stakeholder relations. As a respected authority on meat matters in Namibia, the Meat Board received several delegations during the reporting year, as well as participated in regional and international forums, advising on industryrelated matters.



Involvement in marketingrelated programmes and activities

Despite not being core projects, the Meat Board is also involved with various marketingrelated programmes and activities, such as:

- Livestock Producer Forum’s NCA Farmers Mentorship Programme
- NCA Master Plan
- Farmers Information Days to give guidance for the supply of cattle to the new NCA abattoirs
- Cattlevalue Improvement Programme
- Omutambo Maowe Weaner Finishing Programme, and
- Zambezi Irrigated Pasture Finishing Project.

DVS ASSISTANCE

The Meat Board supported the DVS in several ways during the reporting year, in order to promote the interest of the industry and to enhance collaboration between the two organisations. Support included, among others, assistance with maintenance of the veterinary cordon fence and DVS’s Central Veterinary Laboratory to perform tests prerequisite to the export of livestock and meat.



During the year under review, the Meat Board commenced with consultation to evaluate the competitiveness of the slaughter industry when compared to the export of livestock. During recent years, the industry has experienced a decrease in the number of locally slaughtered livestock, while the export of livestock to South Africa has gained momentum. This trend is primary a result of lower productivity among local abattoirs due to reduced slaughter numbers and low slaughter prices. As a predominantly livestock and meat exporting country, Namibia must maintain a healthy slaughter industry operating at optimum efficiency. All components of the value chain, including potential export countries, will be incorporated into a competitiveness report.

Assessing the competitiveness of Namibia's meat industry



The Meat Board's operations model

How the Meat Board creates value

Capital inputs

Natural capital

The long-term sustainability of Namibia's livestock and meat industry is critical to the Meat Board's existence. It actively supports responsible farming practices, ethical resource management and strict regulatory compliance.

Financial capital

Efficient management of the Meat Board's financial resources to ensure they are used to support its operational and regulatory activities, including support to the DVS.

Intellectual capital

Effective building and utilisation of the Meat Board's brand value reputation and strategic partnerships are essential for a thriving industry. It strives to uphold the highest ethical standards and regulatory compliance in all its business practices.

Human capital

The Meat Board's performance-orientated culture positively impacts the lives of its employees with fair rewards, appropriate motivation and development, which are critical to enabling them to reach their full potential and to achieve Meat Board's purpose. It maintains a safe and productive working environment, free from discrimination or harassment that stimulates passion and engages the commitment of employees.

Social and relationship capital

The Meat Board recognises the role the livestock and meat industries play in building a strong and thriving society and value its relationships with stakeholders, including the communities that are dependent on the agriculture sector for their livelihoods.

The Meat Board of Namibia's strategy guides the way in which it conducts its operations and activities to deliver outcomes:

Strategic imperatives

1. Regulatory control of standards, quality assurance and import/export
2. Market access, maintenance and diversification
3. A thriving meat industry, overseeing production, processing and marketing activities

The Meat Board pays special attention to the key factors that impact on its ability to deliver shared value:

Within its control

- Maintain existing markets
- Develop new markets
- Enforce regulatory compliance
- Sound reputation, nationally and internationally
- Stakeholder relationships

Beyond its control

- Industry players working towards a common goal
- Sustainable financial position
- Global economy
- Financial viability of industry

Strategic

1. Sustainable organisation and good governance
2. Solid Stakeholder relations

Material risks

1. Stakeholder relationships
2. Sustainable financial position
3. Regulatory enforcement
4. Market access maintenance and development
5. Finding viable solution for NCA cattle
6. Maintaining animal health status in SVCF

Capital outcomes

Natural capital

A thriving livestock and meat industry, benefitting all Namibians

Financial capital

A sustainable organisation

Intellectual capital

Solid reputations, strengthening Namibian livestock and meat products, locally, regionally and internationally

Human capital

A motivated workforce

Social and relationship capital

Solid stakeholder relations



KEY STAKEHOLDER RELATIONSHIPS

- Government ministries
- Producers
- Industry role players
- Employees
- CSI recipients
- Educational and social partners
- Suppliers
- Media

Supporting meat industry in production, processing and marketing activities: The industry is highly inter dependent for the overall growth and prosperity, therefore the Meat Board supports all industry stakeholders in various aspects of production, processing and marketing.

Relationship management: Strong focus on maintaining trusted relationships with all stakeholders with active engagement and participation to enable organic growth of the livestock and meat industries.

Regulatory control of standards, quality assurance and import/export: Maintenance of animal status is critical for a thriving industry, therefore regulatory control must be enforced effectively.

Meat market access, maintenance and diversification: Namibia is a net exporter of livestock and beef products, maintaining existing and creating new markets is essential for the industry.

Ensuring a sustainable organisation: A well-managed, financially independent, sustainable organisation is essential to deliver on the Meat Board's mandate and to achieve its vision, mission and objectives.



Value Propositions

By focusing on outcomes, the Meat Board can create shared value for all stakeholders.

Customers

Reliable provision of responsibly farmed and processed products to individuals, retailers, wholesalers, restaurants and food producers in diversified local, regional and international markets across consumer segments.

Employees

Learn and earn, innovate and grow, as responsible regulators of and support to Namibia's livestock and meat industry.

Stakeholders

Strong relationships built on mutual trust and cooperation, working towards a common goal to create a thriving livestock and meat industry benefitting all Namibians.

Society

A stable and growing livestock and meat sector as a means to ensure a livelihood for those involved in and dependent on the agriculture sector, contributing toward poverty alleviation and employment creation.

Who governs the Meat Board

The board of directors



Mrs P Gurubes
Chairperson



Dr A Norval
Vice-chairperson



Mrs M Kalangula-Ndakalako
Board Member



Mr R Mutjavikua
Board Member



Mr J Balzar
Board Member



Ms J Meyer
Board Member



Mrs R Katjivena
Board Member



Mr A Chilinda
Board Member



Mr S Negumbo
Board Member



Mr F van Niekerk
Board Member



Ms Y Howaes
Board Members



Dr J Shoopala
Board Member



Mr P Strydom
Chief Executive Officer



Who leads the Meat Board

The management team

**Making the
right decisions
to serve the
industry**



Seated: Paul Strydom (CEO), Goliath Tujendapi (Manager: Trade)
Standing: Willie Schutz (Manager: Operations), Dr Anja Boshoff-De Witt (Manager: Meat Standards)



Protecting value through effective governance

Legal and governance considerations

The Meat Board of Namibia is a statutory body established by the Meat Industry Act (Act No. 12 of 1981) as amended. The Act defines the objectives of the Meat Board: "... to promote the interests of the meat industry of Namibia in Namibia and elsewhere".

The Meat Board has jurisdiction over livestock, meat and related products from:

- cattle (beef)
- sheep (lamb/mutton)
- goats (goat meat)
- pigs (pork).

The promulgation of the Public Enterprises Governance Amendment Act (Act No. 2 of 2006) required that additional governance measures to be instituted. In line with the Act, the Meat Board submitted corporate governance and performance agreements to the Minister of Agriculture, Water and Land Reform (MAWLR).

The Board reports to the MAWLR, who appoints the Board. Management and staff are responsible for implementing the resolutions of the Board and advising the Board on a daytoday basis. A Meat Board Delegation Policy governs the relationship between the Board and its Management.

The Meat Board's financial statements are audited on an annual basis by the AuditorGeneral. The Meat Board's financial statements are sound and no qualifications have ever been raised.

Governance philosophy

The Board sets the direction for good corporate governance, including compliance with laws and in congruence with the Meat Board's purpose, strategy and conduct.

Sound governance principles and processes define and direct the responsibilities of the Board, and also actively drive a sustained governance culture throughout the organisation based on associated norms and standards. The Board embraces the governance principles as inscribed in NamCode and King IV report on corporate governance. These are underpinned by effective leadership, oversight and management accountability based on a sound ethical foundation.

The Board views good governance as a vital component to operating a successful and sustainable entity, as well as providing assurance to stakeholders that the Meat Board is well managed.

The Board's formal governance structures guide the Meat Board's ethical performance through codes, policies and processes, and ensure that structural accountability and principled behaviour

are promoted throughout the Meat Board. It acknowledges that good governance is ultimately about good decisionmaking, which is dependent on transparency and the availability of accurate information, particularly as it pertains to the Meat Board's financial wellbeing and the quality of its relationships with all stakeholders.

Close collaboration between the Board and Management is required to ensure effective implementation of the strategic plan and sound management with respect to the implementation of projects.

Board composition, structure and committees

The Meat Board has a Board of Directors consisting of members appointed in terms of the Meat Industry Act. The Board is comprised of:

- nine persons representing producers of livestock
- one person representing manufacturers of meat products
- one person representing traders in meat products, and
- one person representing marketing agents of a controlled product.

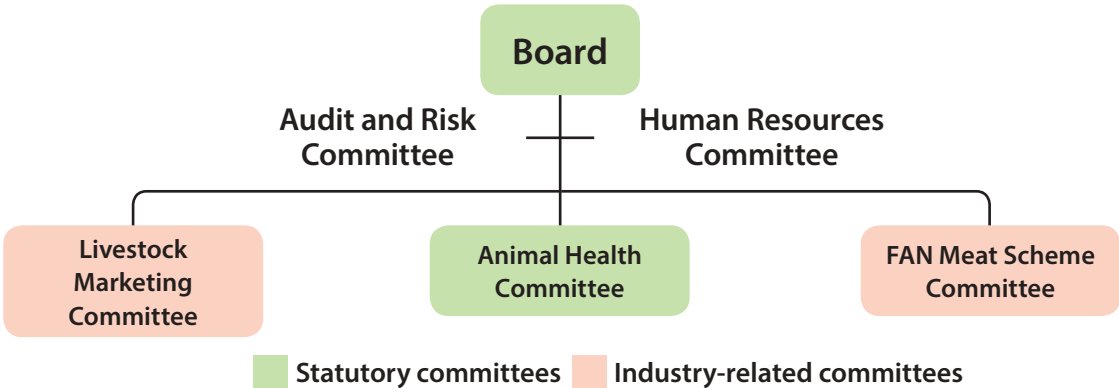
The Board is appointed for a term not exceeding three years, which includes the Chairperson. The current Board has served the third year of its mandate.

As is required by the Act, every Board member must annually sign a declaration of interest, and declare at every meeting of the Board, any likely conflict regarding a matter before the Board. Declarations were subjected to review during the year. Every meeting recorded declarations by members affording them to declare conflicts of interest and when so made, were handled as per the stipulations of the Act.

The Board discharges its fiduciary responsibilities directly and through committees according to provisions of the Act. As provided in the Act, the Board has established two Board Committees, each having approved terms of reference to efficiently manage the Meat Board's business, namely the Audit and Risk Committee and the Human Resources Committee.

The mandate of the Audit and Risk Committee is to safeguard assets, evaluate internal control frameworks, maintain information and communication technology (ICT) governance and ensure that financial and nonfinancial risks are managed. It also monitors the accuracy of the financial statements and oversees the financial reporting process in order to ensure the management of financial risk.

The Human Resources Committee oversees the implementation of both the humanresources policy and the remuneration strategy to ensure performance, as well as to attract, retain and motivate human resources of a standard and calibre upon which the Meat Board depends.



In addition to these two Board committees, three industryrelated committees assist the Board, namely the National Livestock Marketing Committee, the FAN Meat Scheme Committee and the Animal Health Committee.

The Livestock Marketing Committee focuses on all aspects of livestock marketing, locally and internationally. The FAN Meat Scheme Committee oversees aspects of the scheme and traceability, while the Animal Health Committee focuses on any issues that may endanger Namibia’s animal health status.

Board Committees are chaired by Board members and may invite attendance of other resource persons with the necessary knowledge and skills in specified instances. The CEO is a member of each committee. The Board structure is depicted in the graph below. All stakeholders are represented on industry committees.

Attendance of Board and board committee meetings

Board meetings are conducted according to a charter and work plan determined at the beginning of each year. The Minister appoints a Chairperson and a Deputy Chairperson.

The Board held four ordinary meetings in the manner stipulated by the Act. The number of meetings held and attended by each member is indicated in the table below.

The minutes of each meeting have been completed and scrutinised by the independent auditors for purposes of financial



and management reporting (see Annual Financial Statements).

Table 1 depicts the current Board composition and number of the meetings that each member attended.

Operations of the Board

The Board serves as the focal point and custodian of corporate governance for the Meat Board. The Board sets strategic objectives, policies, agrees on performance criteria and delegates the planning and implementation (within relevant risk parameters) of policies to Management.

Achievements of and conformance with

agreed parameters is monitored through performance reports and budget updates.

The protocol for exercising its leadership role is outlined in the Board’s and committees’ approved mandates. The mandates clearly define the procedures for the Board and committees to obtain professional advice and the procedures for management to submit documentation by which the Board makes informed decisions.

The Board has reviewed the reports relating to the year under review in line with its mandate, and to date, is satisfied that it has properly discharged its responsibilities.



Name and surname	Capacity	Board meetings attended	Audit & risk committee meetings attended	Human resources meetings attended	Livestock marketing meetings attended	Animal health meetings attended	FAN Meat meetings attended
Mrs P Gurubes	Chairperson	4	4	4	-	-	-
Dr A Norval	Vice-chairperson	4	-	-	-	4	4
Mr F van Niekerk	Board member	4	-	-	4	-	4
Mrs R Katjivena	Board member	4	-	4	-	-	-
Dr J Shoopala	Board member	4	-	-	-	4	-
Mrs M Kalangula Ndakalako	Board member	4	4	-	-	-	-
Ms Y Howaes	Board member	4	-	-	-	-	4
Mr S Negumbo	Board member	4	4	-	-	-	-
Mr A Chilinda	Board member	4	-	-	-	4	-
Mr R Mutjavikua	Board member	4	-	-	4	-	-
Mr J Balzar	Board member	4	-	4	4	-	-
Ms J Meyer	Board member	4	4	-	-	-	-
Mr P Strydom	General manager (Ex Officio)	4	4	4	4	4	4

Protecting value through effective governance

<< Conflict of interest

The Board maintains a register which records any financial and nonfinancial interests of Directors which may potentially conflict with their duties as a director of the Meat Board, including other board positions. Members are required to update this register on an ongoing basis as their circumstances change.

A Board member may not take part in discussions or vote on a matter in which that director has a material interest (directly or otherwise), unless the Board resolves that the interest does not disqualify the member.

There have been no related party transactions between the Meat Board and any director during the year under review.

Section 7 of the Public Enterprises Governance Act prohibits directors from holding directorships on more than two public enterprises. No member has exceeded this limit during the period under review.

Matters reserved for the Board

The Board reserves the approval of certain matters for itself. These matters include, but are not restricted to, the following:

- Approval of financial statements;
- Annual capital and operational expenditure plan;
- Major capital projects;
- Major changes to the organisational structure; and
- Approval of the Annual Business Plan and Fiveyear Strategic Plan.

Board training and development

When appointed, new members are provided access to an induction programme which includes a series of meetings with the Chairman, CEO and key executives, in order to gain an understanding of the Meat Board's strategy, objectives and business, the industry in which it operates, the corporate

BOARD COMPENSATION

Compensation for the Board, reflected in the Income Statement of the Annual Financial Statements, includes prescribed sitting and retainer fees, payment for chairing Board committees, reimbursement of travel and related business expenses, among others, as approved by the line minister, in accordance with the Ministry of Public Enterprise's directives.

The Chairperson and the members' remuneration for the year under review was as follows:

	Board	Sitting fees per meeting Sub-committees
Chairperson	N\$8 382.00	N\$4 208.50
Board member	N\$6 345.00	N\$3 251.50
	Board	Retainer/preparation per meeting Sub-committees
Chairperson	N\$8 382.00	N\$4 208.50
Board member	N\$6 345.00	N\$3 251.50

Table 2: Board of directors' fees

governance practices, financial and business performance, among others.

In addition, an induction pack of information is provided, to assist new members to understand the Meat Board's business and the requirements of their role.

Board independence

All members are expected to exercise sound personal judgment when making Board decisions. The independence of each member is reviewed on an annual basis to ensure circumstances that may affect the independent status of a director have not been compromised.

All current Board members are considered independent of outside manipulative influence.

Strategic planning

The Board and its committees execute the

Meat Board's mandate according to the strategic direction of the Meat Board, taking into consideration the opportunities and risks facing the organisation and its inclination to taking risk.

The Board assesses the implementation of its strategy on a quarterly basis through strategic workshops and ensures that recommended corrective actions are implemented to address identified challenges.

Timely, relevant and accurate information is communicated to appropriate stakeholders within the governance structures.

Corporate secretariat

The Meat Board does not employ an internal company secretary. An independent external secretary is contracted to take minutes at all Board and committee meetings.



Chief Executive's Report 2019-20



Paul Strydom
Chief Executive Officer



Living in a droughtprone country like Namibia, rainfall conditions will always impact on the agriculture sector, more specifically, on the national herd size, slaughter numbers, export volumes, profitability, pricing and consumption. The reporting year was no exception with lowerthan expected rainfall. However, it is heartening that our producers remain resilient and optimistic, admirable traits the Meat Board shares.

Over the years, the Meat Board has played an exceptional role

in growing and developing the industry, despite its limited human and financial resources. In this annual report, we expand the reporting format followed previously, to share more information on our activities and initiatives during the financial period from 1 April 2019 to 31 March 2020. We welcome feedback from our stakeholders.

Worldwide the demand for meat is rising. In order for Namibia to take advantage of this demand, larger volumes of meat should be produced

(which means, increased offtake), especially north of the veterinary cordon fence (VCF).

For the Northern Communal Areas (NCA), it is important to achieve internationallyrecognised disease status, free of footandmouth disease (FMD) either with or without vaccination.

In the Zambezi and Kavango East regions where footandmouth disease is endemic, an alternative solution, such as the commoditybased approach, must be followed.



Key trends at a glance



CATTLE MARKET

Cattle marketing declined in 2019 as a result of a steady decline in cattle numbers, an inducement of the continuing drought, resulting in drought conditions perpetuating a high export of live cattle to South Africa. Due to increased marketing, cattle auction prices reduce, while export abattoirs increased carcass prices in support of farmers in during drought.



SMALL-STOCK MARKET

The smallstock sector recorded reduced marketing in 2019 compared with 2018 levels, despite a marginal increase in small live exports. The decline in smallstock marketing has been mainly driven by a reduced sheep herd due to persistent drought.



PORK MARKET

Although local pork production has increased (5 percent), local demand required importing of 5 031 tonnes (including processed pork), which made up 55 percent of total market demand. The pork ceiling price decreased by 1,83% to N\$33.79/kg.



Overview of industry performance

Cattle sector

In 2019, the 467,418 cattle that were marketed represented an slight increase of 5.86 per cent compared with 441,559 cattle marketed in 2018. Live exports accounted for nearly twothirds (62.97 per cent) of the total market share: 294,352 cattle on the hoof exported.

The export abattoirs slaughtered 129,735 heads of cattle, representing 27.76 per cent of the total number of cattle marketed, whilst local butchers slaughtered 43,331 cattle, representing 9.27 percent of the total market share.

Live exports (predominantly weaners) in 2019 declined by 7.69 percent compared to 2018. This deceleration can be attributed to the switch from marketing to production mode during the latter part of 2019. A notable, decline of N\$6.84/kg was observed in weaner auction prices which averaged N\$24.04/kg during 2019 in comparison with N\$30.88/kg observed in 2018.



Sheep sector

The ongoing drought forced farmers to de-stock through marketing over the preceding two years. As a cumulative result of quantitative restrictions on exports through the small-stock marketing scheme, investment in the small stock sector was diverted to other sectors such as beef and game farming, undermining re-stocking efforts in the small sheep sector. In order to revive the sector, Government ordered a temporary suspension of the scheme and commenced studies to with a view to develop a policy framework that will resuscitate production as well as promote value addition at the same time.

Prior to the suspension of the scheme, the Meat Board initiated and implemented a price differential based exemption of live exports wherein sheep producers were allowed quota without undertaking local slaughtering in the event that the price difference between Namibian and South African abattoirs exceeded the threshold of N\$5.00 per kilogram.



Pork sector



The total tonnage of pork imported during 2019 was 3,417 tonnes (excluding processed pork), an increase of 29.87 per cent compared with the 2018 level of 2,631 tonnes. The rapid growth rate of imported pork can be attributed to a reduction in the producer price of pork in neighbouring South Africa. Local pork production increased from 3,841 tonnes in 2018 to 4,039 tonnes in 2019, a 5 per cent increase.

Pork imports (including processed pork) made up 55 per cent of total market share, while locally produced pork catered for 45 per cent of market demand. The Meat Board continued to implement the PMSPS which is aimed at shifting the increasing of local production of pork to reduce dependents on imports and support value addition in the meat industry.

Overall

As expected, in 2019 the drought exerted a shortterm increase in marketing activity of cattle. Sheep marketing declined due to reduced herds and the impact thereof is expected manifest in lower marketing for the next three years with a revival of the sector likely to depend on industrial and trade policy



Stakeholder Engagement

The Meat Board continuously strives to maintain and build superior relations with all stakeholders, with the primary aim to grow the industry.

The Meat Board, as a respected authority on meat matters in the industry, regularly receives invitations from international institutions to attend conferences and seminars to deliver presentations, as well as to take part in formal and informal discussions with trading partners. The reporting year was no exception, as is detailed further in this report. The Meat Board was particularly proud to be invited by the World Organisation for Animal Health (OIE) to participate in a workshop for the development of guidelines for Public-Private

Partnerships (PPP) for the strengthening of Veterinary Services. On this occasion the Meat Board was specifically mentioned as an example of a successful PPP in Africa.

The PPP is part of the OIE's Public-Progress Initiative, a three- year initiative aimed at nurturing relationships between the public and private sectors of veterinary services and to provide tools to assist OIE member countries to engage in effective sustainable PPPs.

The Meat Board will continue expanding stakeholder engagement plan, improving communication and information dissemination, acknowledging that positive relationships are the foundation of a sustainable meat and livestock industry in Namibia.

Maintenance and growing market access

Namibia is privileged to have access to a variety of international beef and cattle markets and needs to export due to a small local market. These markets, especially the slaughter markets, have been developed with tremendous effort by DVS, Meatco and other stakeholders. Besides South Africa, since 1991, Namibia has access to the European Union (EU) market. Since then, additional beef markets have been developed for the meat industry, namely Norway, the People’s Republic of China and the United States of America. Maintaining the slaughter



industry is therefore of crucial importance, especially in terms of foreign exchange earnings, employment creation and risk mitigation.



Assessing the competitiveness of Namibia's meat industry

The Meat Board has begun consultation to evaluate the competitiveness of Namibia's slaughter industry in comparison to its export of livestock.

During recent years, the industry has experienced a decrease in local slaughter numbers, while the export of livestock to South Africa has gained momentum. This decline in local activity has been caused by low abattoir productivity in the face of reduced

slaughter numbers and low slaughter prices.

The beef and lamb sectors dominate the industry and collectively account for 86 per cent of all livestock consumed each year. About 84 per cent of beef, 77 per cent of sheep and 97 per cent of goats are exported every year, the bulk of which is earmarked for South African consumption.

It is essential that Namibia, as a

predominantly livestock and meat exporting country, maintains a healthy slaughter industry operating at optimal efficiency. The Namibian livestock export market has been developed over many years and must be preserved at all costs. All components of the value chain, including potential countries to receive our exports, such as those in the Middle East, will be incorporated in the competitiveness report.

Involvement in marketing-related programmes and activities

The Meat Board, being a regulatory body as per the Meat Industry Act, does not own or lease an abattoir, feedlot or auction facility, nor physically trades in livestock, meat or meat products.

Should the Meat Board become involved with trading a commodity or product, it would be in violation of Namibia's trade agreement obligations and secondly, would lead to competition with the private sector, which falls outside the purview of the Meat Board.



Assisting DVS by providing essential services



In line with the global initiative to strengthen partnerships among stakeholders, the Meat Board has supported the Directorate of Veterinary Services (DVS) in Namibia in several ways in its efforts to promote the interests of the industry and at the same time to enhance collaboration between the Meat Board and the DVS. The following activities were testament of the successful partnership between the Meat Board and DVS undertaken:

Issuing of stock brands

The Meat Board was appointed by the Registrar of Brands to issue official stock brands. This activity includes the development of a system which generates unique brands to differentiate the various regions of Namibia. The stock brands are issued by the Farm Assured Namibian Meat (FAN Meat) office at the Meat Board head office in Windhoek. No person may keep livestock in Namibia without an official stock brand.

Distribution of ear tags



The DVS appointed the Meat Board to distribute official cattle and smallstock ear tags for areas south of the veterinary cordon fence.

This distribution includes the development and maintenance of an electronic eartag ordering system, as well as management of the tender and procurement process for the supply of official

ear tags according to specifications developed in a collaborative effort between the Meat Board and the DVS. The FAN Meat Division of the Meat Board engages with ear tag agents to confirm and align processes regarding official eartag orders.

NamLITS help desk

The Meat Board runs a Namibian Livestock Identification and Traceability System (NamLITS) help desk at the FAN Meat office in support to DVS and for the convenience of producers. The Meat Board also supports the maintenance of NamLITS by financing monthly costs of service providers.

Animal health-status dossiers

The Meat Board developed dossiers on animal health status in Namibia for submission by the DVS to the OIE for official recognition, as well as to aid negotiations with existing and potential trading partners.

Part maintenance of VCF

The Meat Board assisted DVS in the maintenance of the veterinary cordon fence through the appointment of temporary fencing teams, servicing a grader, and transporting fencing material.

Support to central veterinary laboratory

By supporting the DVS's Central Veterinary Laboratory to perform tests prerequisite to the export of livestock and meat through procurement of reagents, consumables and kits needed to perform the tests, the Meat Board assisted the industry to finance the required tests for exports to be conducted.

Workshops and consultants

Various technical workshops were funded and arranged by the Meat Board to support DVS with commoditybased trade (CBT) implementation and amendments to the footandmouth disease (FMD) contingency plans for the NCA to ensure markets for NCA export abattoirs and cattle producers.

Animal welfare

The Meat Board assisted DVS by paying for a consultant to draft the Namibian Animal Welfare Policy for the development of a Namibian Animal Welfare Bill.

Animal health technician training

The Meat Board sponsored refresher training in principles of FAN Meat, notifiable disease recognition and reporting, farm and community inspection, NamLITS, relevant legislation and animal welfare.



Meat Board financially assist Agricultural Unions

The Meat Board made a contribution of N\$8 million to the Agricultural Unions for the financial year 2019/2020 on the following basis: Namibia National Farmers Union (NNFU) 50%, Namibia Agricultural Union (NAU) 25% and Namibia Emerging Commercial Farmers Union (NECFU) 25%. Upon the instruction of the Minister of Agriculture, Water and Land Reform on 1 January 2020, the Meat Board disbursed

a further amount of N\$1.9 million to three Agricultural Unions. In total, the Meat Board disbursed N\$9.9 m to the Agricultural Unions.

The contributions to the Unions were made despite concerns over the future sustainability of the Meat Board to assist the industry during the economic and environmental state of the country and meat industry.



In conclusion

In an effort to reverse the declining contribution of the livestock and meat industry to GDP, the Meat Board established an industrywide forum to focus on industry planning and co ordination among stakeholders.

This process led to the development of the Livestock and Meat Industry's Common Vision, spearheaded by the Meat Board, and aimed at motivating organisations and associations to improve participation in growing the sector.

The Meat Board strongly believes that only when all stakeholders work together to implement the Common

Vision, will Namibia's livestock and meat industry survive – and indeed, thrive.

We urge all stakeholders to commit to making the Common Vision a reality for the benefit of all Namibians.

The Meat Board will continue to focus on strategic areas with the greatest impact on the growth of the industry and the demand for meat products, both at home and internationally. Enhancing the position of Namibian livestock and meat products in global markets is essential for the long term sustainability and prosperity of our industry.

In conclusion, I thank the Minister of Agriculture, Water and Land Reform

and the Minister of Public Enterprises for their unfailing support during the past year.

I also take this opportunity to thank the Board for its guidance, my management team for their commitment and efforts, and staff for their hard work and loyalty.

Lastly, a word of appreciate to all producers and stakeholders who remain committed to this industry, despite the many challenges.

Paul Strydom
CEO



Operating environment

The Namibian meat and livestock industry

The meat and livestock industry forms the mainstay of the Namibian agricultural industry (excluding fishing and fish processing on board), contributing approximately 63.57 per cent to the agricultural gross domestic percentage (GDP) (1990-2019 average), while agriculture in as a whole (excluding fishing, meat processing and leather products) contributes approximately 4.54 per cent to the country's GDP (2019), having decreased steadily from 6.92 per cent in 1990.

The industry is one of the largest providers of employment, creating both economic and social stability within the rural agricultural sector.

Size of National Cattle Herd

According to the DVS of the MAWLR, the 2019 census of Namibia's cattleherd inventory depicts a herd size of approximately 2.5 million.

A total of 0.9 million cattle are located south of the veterinary cordon fence (VCF) while nearly 1.6 million are north.

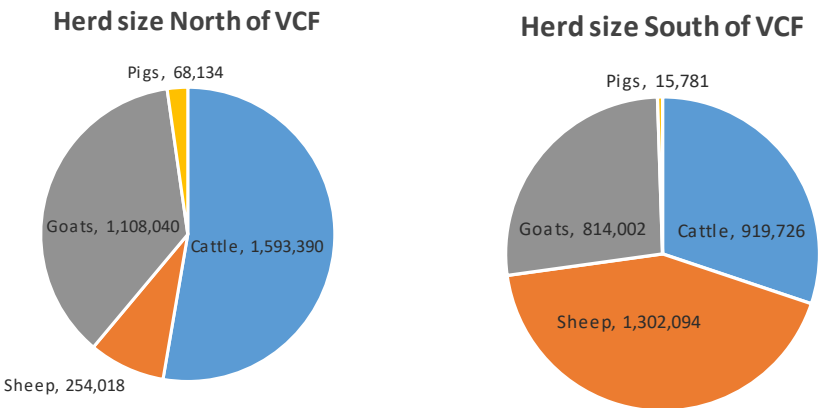


Figure 2: Herd/flock size north and south of the VCF

Size of national small stock herd

Namibia has approximately 1.6 million sheep, of which 84% of the flock is found south of the VCF. In the goat population, 57.65% of the total number of the 1.9 million goats are mostly found in the communal areas north of the VCF.



Cattle
Number of cattle slaughtered at export abattoirs:
• 2018: 75 755
• 2019: 129 735
Number of cattle slaughtered at local abattoirs:
• 2018: 46 924
• 2019: 43 331
Live exports:
• 2018: 318 880
• 2019: 294 352

Small stock (sheep & goats)
Number of sheep slaughtered at export abattoirs:
• 2018: 191 029
• 2019: 154 398
Number of sheep slaughtered at local abattoirs:
• 2018: 174 247
• 2019: 129 828
Live exports of sheep:
• 2018: 455 510
• 2019: 457 197
Live exports of goats:
• 2018: 148 335
• 2019: 144 131





Export

Namibia is a net exporter of livestock and meat products. Of the 467 418 heads of cattle (including weaners) marketed in 2019, 63% were exported live, while local abattoirs and processing factories slaughtered 173 066.

Namibia has the following EU approved abattoirs:

- One EU approved cattle abattoir, namely Meatco in Windhoek; and
- Two EU approved sheep export abattoirs, namely Farmers' Meat Market (FMM) in Mariental and Brukkaros (Pty) Ltd in Keetmanshoop which is currently closed.

In addition to the EU approved abattoirs, South African approved abattoirs in Namibia are:

- Two cattle abattoirs in Oshakati and Katima Mulilo which have the requisite infrastructure and comply with standards for export to South Africa, but are currently not operational due to upgrades and changes in operators. Beefcor Meat Suppliers (Pty) Ltd (Okahandja) is also approved to export to the South African market.
- The one sheep abattoir in Aranos (Natural Namibian Meat Producers (Pty) Ltd) is approved for export to South Africa and is currently operational.

Pork Industry

The Namibia pork industry is still relatively small, but has grown by 57% over the past eight years. The country produces approximately 45% of its domestic pork consumption, importing approximately 55% of its pork (excluding processed products). This was achieved with the introduction of the PMSPS which aims at developing the local pork industry through protection against cheap imports.

Namibia Livestock and Meat Industry: 2019 Key Highlights

The livestock and meat industry is valued at approximately N\$6.95 billion which amounts to 3.83% of all goods and services produced by Namibia annually. Stated differently, N\$1 in every N\$26 produced by Namibia in goods and services every year, is harnessed by the local livestock and meat industry.

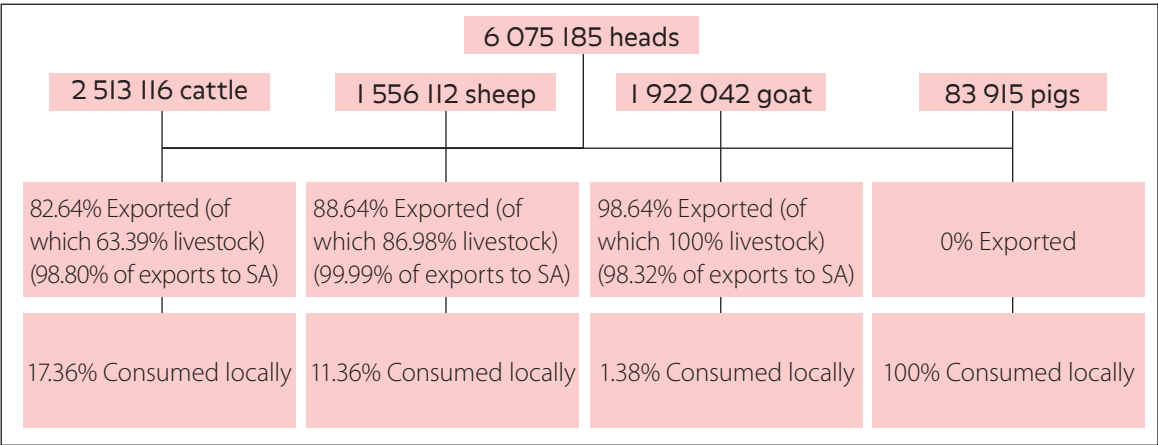


Figure 3: Breakdown of 2019 Production (Sources: DVS and the Meat Board of Namibia)

Did you know

- Namibia is currently the only African country recognised as having negligible risk for bovine spongiform encephalopathy (BSE). Furthermore, Namibia is classified as having a foot-and-mouth disease (FMD), peste des petits ruminants (PPR), and contagious bovine pleuropneumonia (CBPP) free zone by the World Organization for Animal Health (OIE).
- Namibia and Botswana are the only African countries permitted to export beef to the EU.
- Namibia has implemented a livestock identification and traceability system (NamLITS) to track and trace animals for disease management and to validate and ensure meat safety guarantees in accordance with the FAN Meat quality assurance scheme.

According to the latest census data, Namibia maintains more than 6 million live animals.

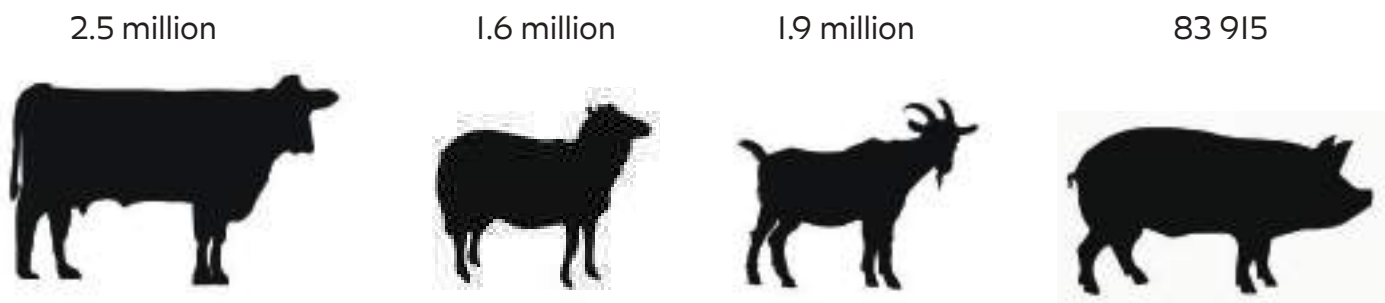


Figure 5: Breakdown of livestock, 2019 (Source: DVS)



EXCEPTIONAL QUALITY MEAT, THE NAMIBIAN WAY

The FARM ASSURED NAMIBIAN MEAT SCHEME (FAN Meat) of the Meat Board of Namibia is a scheme which aims to provide assurance to International Namibian Meat Markets of the safety, healthiness, quality and traceability of Namibia's export meat.

Namibia's premium quality meat is controlled and guaranteed by the Meat Board across the value chain according to the highest quality and safety standards.

For more information on import and export of Namibian meat, please contact us at +264 61 275877, e-mail us at info@nammic.com.na, or visit our website www.nammic.com.na



**Meat Board
of Namibia**

Delivering value through strategy

In the reporting period, the Meat Board’s strategy addressed five strategic areas of focus, each of which is a vital component enabling the board to achieve its objectives.

1 A SUSTAINABLE ORGANISATION

A sustainable organisation is essential for the execution of its mandate. This focus area ensures that the Meat Board is financially independent, has motivated, highly skilled personnel and complies with industry requirements. It also ensures that the Meat Board complied with its legal obligations. In terms of a balanced scorecard perspective, this area includes financial, customer, internal processes, and learning and growth perspectives.



2 STRENGTHEN STAKEHOLDER RELATIONS

Sound and mutually beneficial stakeholder relations are the second strategic focus area of the Meat Board’s strategic plan. Its purpose is to ensure that the Meat Board maintains good relations with stakeholders in order to grow the meat industry, and concentrates on customer and financial perspectives.

3 MARKET ACCESS AND MAINTENANCE

To execute its mandate, namely promoting the meat industry of Namibia, the Meat Board must assist with the maintenance of access to existing markets, while continuously identifying potential financially viable markets, as well as providing negotiation support. In terms of a balanced scorecard perspective, this focus area includes customer, learning and growth perspectives.





REGULATORY CONTROL OF STANDARDS

4

Maintaining and improving the animal status of Namibia is essential for a healthy, growing meat industry. This strategic focus area ensures that existing regulations are well implemented and new ones introduced where gaps exist, as well as enabling the promotion, branding and classification of Namibian meat products.

5 PRODUCTION, PROCESSING AND MARKETING

The purpose of this strategic focus is to assist the livestock and meat industry with animal health and welfare, ensuring that marketrelated information reaches the industry and aligning livestock production with market and consumer requirements. It entails customer, internal processes and learning and growth perspectives.



2019-20 Performance

During the reporting year, the Meat Board reviewed its strategy for sustainability and longterm growth for the period between 2019 to 2023. The Senior Management and the Board participated in an openstrategy process that adopted a ‘bottomup’ approach aimed at encouraging active discussion and input from the different divisions, reviewing recent performance and principal risks. Through this process the Meat Board identified key strategic imperatives for the next five years.

The Meat Board’s Strategic Plan 2019 to 2023, emphasises five key strategic focus areas. Successful performance in these areas will effectively position the Meat Board to contribute to Namibia’s economic growth and sustainability.

The strategic focus areas outlined in the framework on the next page are based on the key responsibilities of the Meat Board. Close collaboration is therefore required to ensure the effective implementation of programmes, projects and activities according to sound projectmanagement principles.



Meat Board’s Five Strategic Focus Areas (2019-20)



1. Ensure a sustainable organisation



2. Strengthen stakeholder relations



3. Assist industry in market access, maintenance & diversification



4. Regulatory control of standards, quality assurance and imports/exports



5. Assist the industry in production, processing and marketing



Strategic Focus Area I: **Ensure a sustainable organisation**



Strategic objectives

- Ensure costefficiency in operations
- Ensure that at least 95% of formal transactions are levied
- Manage Meat Board finances according to regulatory requirements
- Comply fully with the Public Enterprises Governance Amendment Act
- Maintain a skilled, motivated fulltime staff complement to support Meat Board activities
- Ensure that the Board functions efficiently and effectively
- Improve operational efficiency by implementing a performance management system
- Maintain and expand informationmanagement systems
- Administer committees and funds in an effective and transparent manner



Expected outcomes

- Sustainable financial position
- Sound reputation, nationally and internationally

Financial performance

Overall financial performance

The Annual Financial Statements of the Meat Board were audited by the Office of the Auditor General. No qualifications were reported, a proud tradition that the Meat Board upholds since 1995.

The Annual Financial Statements of the Meat Board of Namibia were audited by the Office of the Auditor General. The Meat Board of Namibia received Unqualified Audit Opinion, a proud tradition that the Meat Board upholds since 1995.

Total income for the reporting period was N\$84,543,343 (2018/2019: N\$89,172,412), a decrease of 5 per cent. Total expenses slightly decrease from N\$79,651, 371 in 2018/2019 to N\$79,224,641 in the reporting period, resulting in a surplus of N\$6,318,124 compared with a surplus of N\$9,521,041 in 2018/2019.

Borrowing plans

The Meat Board does not intend to borrow funds in the foreseeable future, neither receiving funds from Government for operations.

Sources of revenue

The Meat Board, as regulator of the meat industry, collects its revenue from various role players in the industry in the form of levies. Levy payments are collected at different stages of the value chain and entails that livestock sellers pay levies. The buyer, auctioneer or abattoir are responsible for the collection of levies and payment to the Meat Board.

Levies are presently calculated as follows:

1. Abattoirs: 0.7 per cent of transaction value of livestock slaughtered
2. Export of livestock: 1.0 per cent of standard value
3. Auctions: 0.6 per cent of transaction

- value for all domestic/out- of-hand (on the hoof) sales
4. Where the transaction value cannot be verified, a standard value shall apply (local abattoirs and out-of- hand transactions), and
 5. Imports: 0.8 per cent of transaction value of all imports.

Levis are apportioned as follows:

- General Account: 80 per cent
- FAN Meat Account: 15 per cent
- Emergency Veterinary Service Account: 5 percent.

Standard values are announced by the Meat Board on an annual basis, based on

the values of livestock sold the previous calendar year. All registered livestock producers receive self-assessment forms by post, which must be completed and submitted to the Meat Board by 25 October (for the period April to September) and by 25 April (for the period October to March). Another source of revenue includes interest received on the investment of surplus funds. Such retained income is a major source of funds for the Meat Board. From time to time the Meat Board receives funds from the MAWF, earmarked for the implementation of its projects on a fixed-fee basis.

Appropriation and administration of funds

The Meat Board's mission is to promote a favourable environment through which meat and meat products can be produced, processed and marketed by stakeholders of the Namibian meat industry.

In order to achieve this mission, the Meat Board must ensure that the key strategic focus areas, as enshrined in the Meat Board's Strategic Plan, are adequately addressed. This is achieved through the appropriation of levy funds, the implementation of regulatory requirements and the administration of projects.

Apart from the General Fund (and Reserve Fund) used for daytoday activities of Meat Board operations, the Board manages six funds on behalf of the meat industry. In addition, the Meat Board manages funds earmarked for specific projects on behalf of the MAWF.

The funds administered and managed by the Meat Board include the Emergency Veterinary Services Fund, Ear Tag Fund, FAN Meat Fund, Stock Brands Fund, NCA Fund and the Classification Fund. Each fund was established for specific purposes and is, as such, applied by the Meat Board. Income from the above statutory funds is derived from levies promulgated by the Honourable Minister on request of the Meat Board. Some funds are managed by the Meat Board on behalf of Government on a costrecovery basis.

General Fund (and Reserve Fund)

The General Fund (and Reserve Fund) are utilised for the dayto day activities of the Board and its operations.

Emergency Veterinary Service Fund

The Emergency Veterinary Services Fund was established during the 1994/95 financial year with the objective of accruing a special health levy to be utilised for providing support to the DVS in case of national emergency. This levy is derived from the General Levy and comprises 5 per cent of the total levy received (as per Government notice no. 272/2010).

Ear Tag Fund

The Meat Board was appointed by the MAWF as central distributor of official cattle ear tags for areas south of the veterinary cordon fence and smallstock ear tags as per the Animal Identification Regulations (2017). The Meat Board, via the FAN Meat Committee, which is a stakeholder platform, has since its inception been involved in the Namibian Livestock Identification and Traceability System (NamLITS) and performs the distribution function on a costrecovery basis. Tag distribution was structured so that it would recover operational and capital costs. Monies collected forms the Ear Tag Fund, which serves as a reserve in cases such as exchangerate fluctuations. Accumulated funds will be used for the purpose of strengthening and supporting NamLITS, in accordance with recommendation from the FAN Meat Committee.



Administering funds on behalf of the livestock and meat industry

FAN Meat Fund

The FAN Meat Scheme is a consumer oriented, meatquality assurance scheme which monitors and certifies meat for the export market according to consumer standards with respect to biosafety, food safety, animal welfare and meat quality. The scheme provides assurance of meat products. It is administered by the Meat Board in close association with the DVS (competent authority), export abattoirs and the livestock producers of the country. The FAN Meat Fund is utilised to manage and update the scheme in accordance with the requirements set by discerning international consumers. The fund's income is generated by the Meat Board General Levy of which 15 per cent is contributed to the FAN Meat Fund. The acquisition and distribution of official cattle and smallstock ear tags fall under the mandate of this fund and assures the distribution of ear tags on a cost recovery basis to producers.

Stock Brand Fund

The Registrar of Stock Brands, who is the Chief Veterinary Officer, outsourced the administration of stock brands to the Meat Board. Stock-brand administration fees were imposed and a special account opened for the fund.

NCA Fund

Significant growth in the meat industry can be achieved by increasing the sale of cattle north of the VCF. At present, the area does not have an internationallydeclared FMD disease free status due to the occurrence of FMD. FMD, with exception of the Zambezi and East Kavango regions, has been contained. International certification confirming these areas are free of FMD disease must be pursued in the near future. Certification may lead to an improved animal disease status and an increase in the meat export trade.

Classification Fund

The Classification Fund was established under Section 17(1) of the Meat Industry Act of 1981. Based on Government notice No. 272, dated 15 December 2010, this levy is to be utilised to finance carcass classification services at export abattoirs.

MAWF funds

The Meat Board manages funds earmarked for certain projects on behalf of the MAWF and appropriation is accomplished on instruction of the Executive Director.





Strategic Focus Area 2: **Strengthening stakeholder relations**

Purpose: To understand and be responsive to the interests of all stakeholders. Effective dialogue and engagement is critical to delivering on the Meat Board's strategic focus areas and to grow the meat and livestock industry.



Strategic objectives

- Improve regular, formal meetings with the Ministry of Agriculture, Water and Forestry to inform authorities on conducive policies and regulatory environment
- Increase awareness of the activities of the Meat Board and the potential benefits to the meat industry
- Increase networks of influential contacts nationally and internationally, both in governments and industries
- Establish a joint vision for the livestock and meat industry.



Expected outcomes

- Regular communication between the Meat Board and stakeholders on industry matters
- Respect for the Meat Board as the authority on meat industry matters

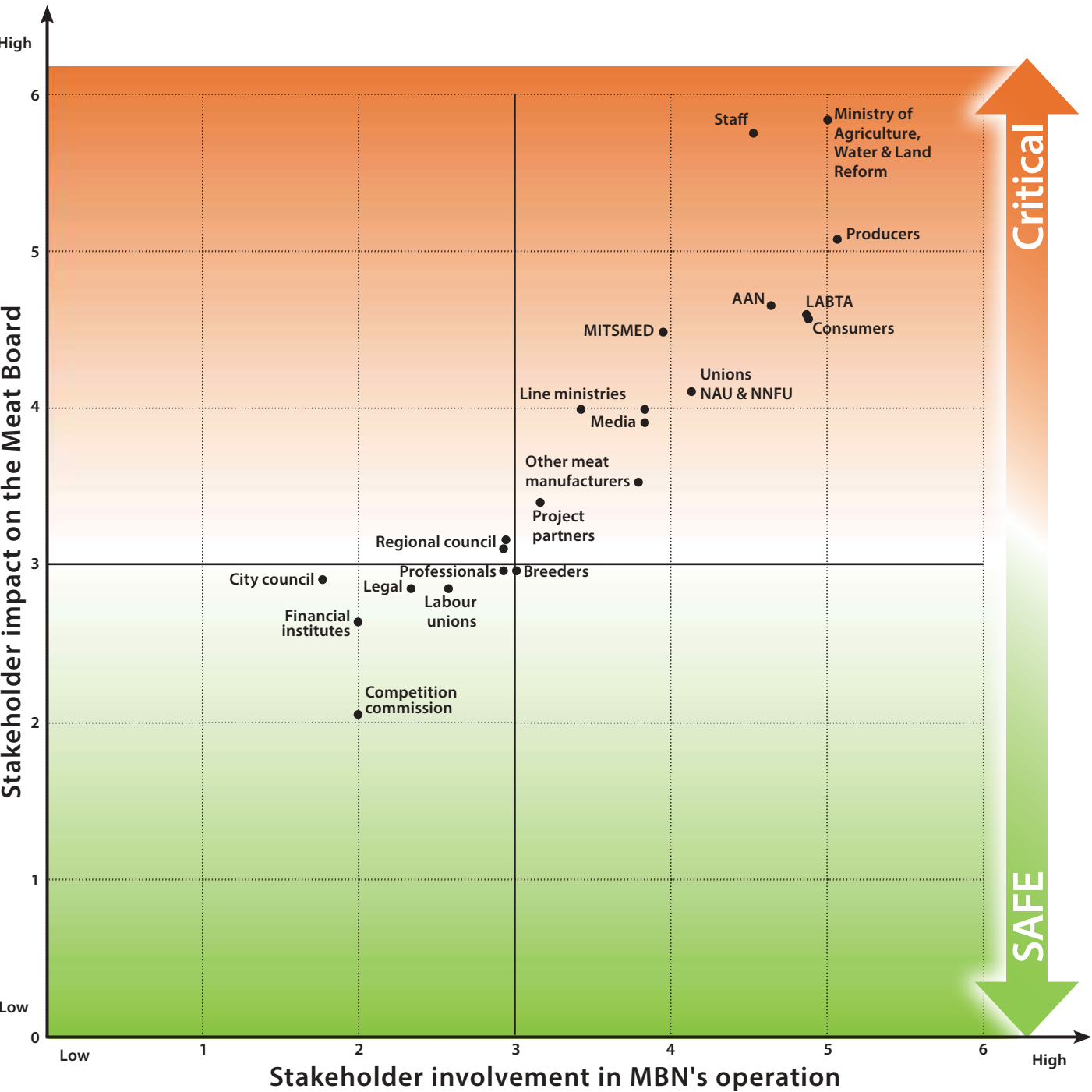
Key Stakeholders

Namibia’s livestock and meat industry is diverse and complex, attested by the multitude of stakeholders, each with their own interest and needs. In 2015, the Meat Board embarked on a dedicated communications strategy, measuring the success of communication activities, while developing new initiatives to complement working activities.

The Meat Board carries the mandate to promote the interests of the meat industry in Namibia. Therefore, the Meat Board works in collaboration with the Ministry of

Agriculture, Water and Forestry and other key stakeholders such as the farmers’ unions (NAU, NNFU and NECFU), the Abattoir Association of Namibia, the Meat Traders and Processors Association, and the Livestock Brokers and Traders Association.

During the reporting year, the Meat Board completed a comprehensive stakeholdermapping exercise, which led to the development of a stakeholder engagement plan, depicted graphically below.



Engaging our stakeholders

Stakeholder engagement seeks to create partnerships and encourage constructive dialogue between all parties so they can learn from one another. Dialogue does not necessarily guarantee consensus, but helps reduce conflict, strengthen relationships and inform good decisionmaking to grow the industry. Stakeholder analysis, depicted below and on the following pages, enables the Meat Board to engage with its stakeholders in a structured, objectiveorientated manner.

Stakeholder	Objective	Message
Producers		
Commercial Farmers	Inform and educate concerning relevant matters that affect them arising from the industry, paying special attention to young and upcoming commercial farmers.	Notices and announcements, industry information and interesting international information.
Delivery mechanisms	Website, placements of advertisements in local publications and on digital platforms, newspapers supplements and articles, radio, Whatsapp, Facebook, e-newsletters.	
Measurability	Questionnaires/surveys	
Emerging farmers	Inform and educate as matters arise from government developments and industry changes, be sensitive to their needs and help create opportunities for agricultural education sessions.	Notices and announcements, industry information and interesting international information.
Delivery mechanisms	Placements of advertisements in local publications, newspaper supplements and articles, Meat Board of Namibia vernacular publications, vernacular radio, SMSs, Facebook groups/pages.	
Measurability	Questionnaires/surveys	
Communal farmers	Inform and educate as matters arise from the industry, be sensitive to their needs and attend to them as far as possible.	Notices and announcements at communal meetings and, above all, radio, especially vernacular radio stations.
Employees and trade unions		
Meat Board of Namibia senior management	Communicate mandates with senior management and stakeholders.	Communicate the desire for optimal performance and be aware of any new directions or ministerial developments.
Delivery mechanisms	Board meetings, Meat Chronicle, Whatsapp messages	
Measurability	Overall performance of the organisation. Performance appraisal of each manager.	
Meat Board employees	Communicate the importance of roles and responsibilities in each of the portfolios to ensure meeting the mandate of the MBN.	Employees should be proud to be associated with the Meat Board as an employer of choice.
Delivery mechanisms	Staff meetings, HR internal newsletter, e-mail, internal e-mail and newsletters, Whatsapp messages	
Measurability	A climate survey to be conducted every second year	

Strategic Focus Area 2

Stakeholder	Objective	Message
Industry bodies and relevant meat/livestock organisations		
Agricultural unions	Communicate mandate and information to representatives.	Build unity between the MBN and the unions; champion unity among different unions, also lobbying support.
Delivery mechanisms	Appearances at meetings, e-mail and newsletters	
Measurability	Questionnaires/surveys. Website, e-mail, radio & Facebook	
Namibian Chamber of Commerce (NCCI)	Build support for the MBN in its mandate to research new markets and trust in its valuable contribution to the country's development.	Industry leaders should support the Board's efforts and assist where they can.
Delivery mechanisms	Ad hoc meetings with leaders of industry, electronic newsletters, public relation placements in news media.	
Measurability	Successful working partnerships and international trade visits	
The Abattoirs Association of Namibia (AAN), the Meat Processors Association of Namibia (MPA)	AAN: Set standards and enforce compliance of abattoirs across Namibia. MPA: Set standards and enforce compliance with Health and Safety legislation standards across Namibia. LABTA: Set standards and enforce compliance with Namibian legislations regarding the movement, export, import and keeping of livestock.	AAN: Encourage registration and distribute relevant information regarding compliance to all abattoirs. MPA: Encourage registration and distribute relevant information regarding compliance to all producers. LABTA: Encourage registration and distribute relevant information regarding compliance to all members and non-members.
Delivery mechanisms	Disseminate information through existing databases, training, media and advertising.	
Measurability	Monitor the industry through meetings. Measure compliance to set standards	
Veterinary Association of Namibia	Develop and build a strong relationship with the association in order to foster a trusting, working relationship and unencumbered flow of information.	Clearly communicate the mandate of the MBN at the same time taking full ownership of projects undertaken on behalf of the veterinary association.
Delivery mechanisms	Consultative meetings with directors and deputy directors, e-mail communication.	
Measurability	Annual view of working relationship. Questionnaires/surveys to producers and other stakeholders in order to ascertain knowledge of projects.	
The executive board of the MBN	Ensure the board and management are in agreement regarding current and future positions of the MBN.	Communicate progress on mandate; report on internal engagements.
Delivery mechanisms	Board meetings, Meat Chronicle, Whatsapp messages	
Measurability	Annual reviews and reports	
NGOs operating in the meat industry	A survey could be made to determine attitudes and views concerning Meat Board effectiveness, roles, whether they are a body which upholds its promises.	The MBN understands the needs of farmers across the country and can therefore be a valuable partner in development.
Delivery mechanisms	Working sessions with appropriate NGOs to ensure that their objectives are set correctly.	
Measurability	Promote information flow between NGOs. Promote implementation of short- and long-term projects as well as continued progress.	



Stakeholder	Objective	Message
Industry bodies and relevant meat/livestock organisations (cont.)		
Agricultural financial institutions	Update information for farmers. Provide information to financial institutions that assist farmers to achieve their goals by making them aware of producers' needs.	As the Meat Board operates close to producers, the Agribank can partner with the MBN and producers to ensure a healthy livestock sector and provide optimal service to the producers.
Delivery mechanisms	Consultative meetings among stakeholders, mapping ways forwards communicated via channels shared by all stakeholders.	
Measurability	Monitoring information. Developing project plans and monitoring their progress. Ensure up-to-date and correct data is available to the agricultural banking sector. A discussion group/forum could be created for producers to communicate their needs.	
Existing and potential export markets	Build international relationships with relevant international market stakeholders as a point of contact to the Namibian meat industry.	Namibia is internationally renowned as an exporter and the market/industry is an international leader in standards and legislation.
Delivery mechanisms	High-level meetings and signed agreements, research missions in order to establish channels of communication.	
Measurability	Review the progress of signed deals. Set a benchmark and measure performance against it. Measure working relationships between international and local stakeholders such as the department veterinary services and ministries.	
Government and officials, diplomatic corps		
The Ministry of Agriculture, Water and Forestry, Ministry of Industrialisation, Trade & SME Development, Ministry of Finance, Ministry of Land Reform, Ministry of Environment and Tourism, Ministry of Home Affairs, Ministry of Foreign Affairs and Local Diplomatic Missions	Develop and nurture strong relationships with key individuals within the relevant ministries and missions.	The MBN is a partner to the MAWF and other government institutions in developing a world-class meat industry that is properly regulated and serves the needs of the local, regional and international markets and effective communication with producers.
Delivery mechanisms	One-on-one sessions on a regular basis. Quarterly meetings with the ministers and the executive director, directors and deputy directors at MAWF. Involving them in radio programmes/television shows, farm industry days and e-newsletters.	
Measurability	Monitor flow of communication, frequency of meetings, set a benchmark and milestones to be met over a defined period. A survey could be administered to producers in order to determine their levels of satisfaction with communications conducted between the MBN and government.	
Regional councillors	Involve them in radio programmes, TV shows, farm-industry days, e-newsletters	Regional councils are the first point of contact for governmental involvement in the regions and therefore good working relationships are crucial.
Delivery mechanisms	Meetings when management or staff are in the areas, Whatsapp messages, Facebook groups, e-mails and newsletters	
Measurability	Information sharing and successful working partnerships on regional projects.	

Strategic Focus Area 2

Government and officials, diplomatic corps (cont.)

International institutions and organisations	Communicate compliance of the meat industry with international protocols, best practices and guidelines as well as initiatives and plans of the MBN.	The market/industry is on par with international markets and standards and is proactive in remaining compliant.
Delivery mechanisms	High-level meetings and signed agreements, newsletters to keep them informed about development within the MBN.	
Measurability	Review progress on signed deals. Set a benchmark and measure performance against it. Set a benchmark and measure performance against it. Surveys could be conducted to determine perceptions of Meat Board's effectiveness, roles & trustworthiness.	

Other stakeholders

Participants in corporate social initiatives (sponsorship recipients and bursary holders) and wellness initiatives in the workplace	Communicate commitment and advice; in-service training and through sponsorships.	The MBN promotes careers, health and safety and standards in the meat industry.
Delivery mechanisms	Local media, website, Facebook, pamphlets, etc.	
Measurability	Monitor the progress of trainees who completed programme. Questionnaires/surveys.	
Educational and social partners	Develop programmes to stimulate interest in agriculture among Namibians, develop campaigns to empower producers.	As one of the main stakeholders in the industry as well as a government body, the MBN understands the agricultural landscape of Namibia and what it requires to successfully contribute to the country's development plans.
Delivery mechanisms	Annual working session with NGOs, producers, tertiary institutions to develop a roadmap for agricultural development.	
Measurability	Measure how successful implementation of short- and long-term projects has been and monitor their continued progress. Questionnaires/surveys to selected groups targeted with projects.	
Service providers	Communicate the potential for business opportunities and partnerships.	The Meat Board encourages service providers to engage and advance the interests of all parties. The MBN is transparent and fair in its dealings with all stakeholders.
Delivery mechanisms	Tenders and studies conducted.	
Measurability	Annual review of services rendered.	
Media	Develop and build strong relationships with the media with the objective to disseminate information. Become the authoritative voice in the meat industry.	Publicise the mandated and activities of the Meat Board. Communicate success stories, upcoming events, new developments at the MBN.
Delivery mechanisms	Newspaper supplements, press releases, press invite to farmer-industry days.	
Measurability	Track the effectiveness and uptake of news releases; assess the strength of relationships built with the media. Monitor and evaluate qualitatively and quantitatively.	



The Meat Board Brand



A strong brand identity is essential for the management of an organisation's brand reputation. The brand of the Meat Board has been well established in recent years and although its communication strategy, developed in 2015, laid a solid foundation, it is important that the Meat Board continues its marketing and communications journey.

In keeping with this, the Meat Board started in the reporting year to focus on one of its key roles, namely to disseminate information relevant to its various stakeholders — with maximum impact — through all available channels.

Where the Meat Board has been tasked to assume the responsibilities of other organisations (for example, distribution of ear tags on behalf of the DVS), it must make sure that stakeholders are apprised that it falls outside its jurisdiction, the Board nonetheless accepted the challenge to assist. The Board is aware that this stance is essential for the recognition of the work it accomplishes in the industry.

Meat Board increases support to the Directorate Veterinary Services

The Meat Board is active on several levels to support the Directorate Veterinary Services in a bid to maintain the country's animal health status. Support is provided in relation to the upkeep of the Veterinary Cordon Fence and the Namibia/Botswana

border fences; combating Foot and Mouth disease outbreaks in Zambezi; support to the traceability system; NamLITS; the testing of game for beef Tuberculosis in order to declare the Foot and Mouth disease-free zone officially free of beef

tuberculosis in order to eliminate individual beef Tuberculosis testing before export, etc. Due to the financial constraints experienced by Government, the importance of the support to the Directorate Veterinary Services cannot be underestimated.

Meat Board commences with veterinary cordon repairs

The Meat Board is assisting the Directorate Veterinary Services with the repair of a grader and the grading of the corridor between the game proof and cattle proof fences of the Veterinary Cordon fence between Rooidag and the Botswana border fence. The process, which was needed since access to the fences was limited due to bush growth, will take place over the next 3 months. A fencing team of the Directorate moves with the grader to repair broken fences. The maintenance of the Veterinary cordon fence and border fences is one of the pillars of animal disease control, as is the protection of the country's Foot and Mouth disease free zone in conserving the country's export meat industry.



MBN hosted international beef and sheep conference

Agri Benchmark, a network comprising of approximately 40 organisations across 30 countries around the world, of which the Meat Board of Namibia is one, has held its yearly benchmarking conference at Heja Lodge, Namibia from 7 to 12 June 2019. The conference included workshops, farm visits and a global forum where stakeholders of the Namibian industry were invited to.

The main purpose of the international workshop was to benchmark farm data as well as to discuss topical issues such as climate change, predation and international trends. The intention was to develop measuring instruments to measure and evaluate the international trends in these areas.

The workshop was supported by visiting Namibian cattle and sheep farms. The beef group visited the Farm Okongema near Hochfeld district as well as the GenTecSol feed conversion test station situated on the Farm Okawatuta in the same area. The quality of the cattle found and the level of farming skills and knowledge impressed the participants. Many ideas were observed which will be communicated to producers of respective countries. The GenTechSol test station was a highlight to all the participants while the representative from Finland indicated that this technology was only recently acquired by Finland.

The sheep group visited the farms Charity and Pommerhagen nearby Nina. The different approaches to combating bush encroachment were observed. The farm Charity is actively combating bush encroachment and the benefits are clearly visible now that Namibia is experiencing its worst drought in many years. The farm Pommerhagen has a different approach



Patricia Gurubes, chairperson of the Meat Board of Namibia, and Dr Claus Deblitz from the Agri Benchmark network during the sheep and beef conference in 2019.

by incorporating the different bush species and their respective nutritional qualities into the diet of livestock and by so doing manage the spread of the bush invasion. Although having a different strategy the positive effects of the effective management of bush could be observed especially during the recent drought.

On both farms the quality of the livestock and the farm management practices were of very high standard and commented on by all participants.

The highlight of the Conference was the Global Forum where a range of issues were discussed and to which representatives of the livestock and meat industry were invited.

The representative from FAO (Food and Agriculture Organisation of the United Nations), Dr Ugo Pica-Ciamarra indicated that the consumption of beef and shoat meat (lamb and goat meat) in Africa will increase by more than 200% and 175% respectively by 2050, while production will become less than 171% leaving a shortage that needs to be supplied by increased production and importation. This requires good strategic data to enable organisations and governments to develop the right strategies and policies to support the growth.

Dr Claus Deblitz of Agri Benchmark gave an overview of the competitiveness of the Namibian beef industry.



Farm Visit by the Agri Benchmark participants



A panel discussion during the Global Forum.

MBN hands over N\$6 million to National Disaster Risk Fund

The Meat Board of Namibia took note of this disaster and, at its recent board meeting, approved a donation of N\$ 6 million to the National Disaster Fund to support livestock producers against the impact of what may be the worst drought in history.

These funds were approved (with the sanction of Honourable Minister !Naruseb) in accordance with the mandate of the Meat Board of Namibia as provided for by the Meat Industry Act of 1981 which is to promote the interests of the meat industry of Namibia both in and outside Namibia. The funds thus need to be used for the payment of Livestock Marketing Incentives - one of the drought mitigating measures approved by Cabinet.

The role and functions of the Meat Board of Namibia are to promote a conducive environment for the sustainable production, market growth and diversification of livestock, meat and meat products. Recent activities of the Meat Board of Namibia include assisting the Directorate Veterinary Services, financially to maintain export markets, to draft protocols to move beef north of the Veterinary Cordon fence to south of the Veterinary Cordon fence



Paul Strydom, CEO of the Meat Board of Namibia, Right Honourable Prime Minister Dr Kuugongelwa-Amadhila and Patricia Gurubes, chairperson of the Meat Board of Namibia.

– an important step to develop the local market for beef produced north of the Veterinary Cordon Fence – to repair the Veterinary Fence and the Namibia-Botswana Border fence, assist the Ministry of Agriculture, Water and Land Reform with the recommissioning of the Katima Mulilo export abattoir, etc.

The Meat Board of Namibia wishes to extend its appreciation to Cabinet for suspending the Sheep Marketing Scheme and is with the industry taking the opportunity provided by Cabinet to come forward with solutions to maximally add value within the country – most probably in the form of a tax rate relief.

MBN, exporters support central veterinary laboratory

The Meat Board developed standard operating procedures in an effort to ensure the financial sustainability of the central veterinary laboratory for conducting the tests needed for export certification of livestock, meat and meat products. These procedures imply that exporters will have to pay an amount for the reagents and materials needed for testing at the Meat Board before the laboratory will release the test results. This amount will be calculated on a cost-recovery basis. Payments at the laboratory will continue as is and will not be influenced by this ruling. The planned implementation date is 01 June 2019. The Meat Board is of the opinion that export markets still play a critical role in the success of the Namibian livestock and meat industry and the export-certification of these commodities should be made possible at all costs.



Bursaries awarded by the Meat Board



Elvid Upendura

Bachelors of Agriculture Management – NUST
Masters Degree in Sustainable Agriculture – UFS



Peneyambeko N. Haufiku

Bachelor of Agriculture, Honours – NUST
Masters in Sustainable Agriculture – NUST



Dr Kahapeko Adelaide Mungunda

Bachelor of Veterinary Medicine – University of Zambia.
Masters in One Health Analytical Epidemiology

Meat Board attended OIE general assembly

Introduction: The World Organisation for Animal Health (OIE) General Assembly was held in Paris, France, during the week of 26 – 31 May 2019 and was attended by Dr Anja Boshoff, Manager Meat Standards of the Meat Board of Namibia. The attendance of this assembly remains relevant for the internationally trading meat industry of Namibia as this provides an opportunity to receive first hand information on global animal disease trends, animal disease control methodology, livestock production statistics and studies, proposed changes in the OIE codes and manuals for the obtaining and maintenance of disease freedoms and safe trade in animals and animal products and global initiatives for the improvement of human health and wealth, amongst others. This is also a very important platform for networking and contact with trading partners as the assembly is attended by 182 member countries and their industry stakeholders.

Importance of agriculture and veterinary services: During the course of the week speeches by Ministers of Agriculture of numerous countries as well as presentations by partner organisations emphasised the importance of Agriculture in economies on global scale. Around 30 billion animals are farmed globally per year and about 1,7 billion people, of which the majority are poor communities, are dependent on livestock for their livelihood. Animals play a fundamental role in the society and animal health contributes greatly to human health, which includes socio-economic and mental health.

The growing world population presents both challenges and opportunities with regard to food security and an increased pressure on resources and increased production on sustainable level together with resilience to ecological challenges should be the focus for all producers. Higher levels of production require higher levels of animal health and the importance of Veterinary Services cannot be over-emphasised. Potential cost, which is the difference between current production levels and production levels which could be reached with better animal health, should be calculated and should form the centre of Veterinary Services Investment Plans.

Animal health and welfare is directly linked to food safety and security.



Left to right: Dr Stefano Messori (Technical expert: OIE Science Department), Dr Anja Boshoff (Meat Board of Namibia, Manager Meat Standards), Dr Jorge Manuel Pinto Ferreira (OIE Antimicrobial Resistance and Veterinary Products Department)

Strengthening of Veterinary Services is required for improvement of animal health. The economic impact of animal disease is not limited only to the control of outbreaks, but includes the cost of compliance to sanitary and phytosanitary standards, loss in production, loss in economic growth, loss in consumer confidence and loss in markets.

The role of the OIE: The OIE "Performance of Veterinary Services" (PVS) tool was developed to assist Veterinary Services with the identification of improvement opportunities for the strengthening of Veterinary Services. Numerous countries reported that the use of this tool greatly assisted with improvement of services, which in turn improved production and food safety, but required sufficient investment in Veterinary Services.

The OIE is recognised by the World Trade Organisation (WTO) as the standard setting body for safe trade in animals and animal products. The OIE is in the process of developing an Observatory tool to both evaluate and assist countries in the implementation of standards. Further to that, the OIE also enhanced disease reporting procedures to facilitate transparency between Member Countries.

The OIE is progressing well in terms of its 6th Strategic Plan which focusses on the fight of priority diseases (Dog-mediated human Rabies, Foot and Mouth

Disease and Peste des Petits Ruminants), the fight against Anti-microbial resistance, the development of a Global Animal Welfare Policy, Biological threat reduction, Strengthening of Veterinary Services through the PVS tool, developing guidelines on paraprofessional education, renovation of the World Animal Health Information System, development of a guideline for Public-Private-Partnerships and development of the Observatory tool.

Public private partnerships: During the Assembly the OIE launched its Handbook on Public Private Partnerships (PPP) in which an example of collaboration between the Meat Board of Namibia and the Directorate of Veterinary Services is published. The Meat Board participated in the development of these guidelines since October 2018. The OIE recognises PPP as key in the successful implementation of standards for the improvement of animal health and safe trade in animals and animal products.

Animal disease situation: For the past year there was a higher incidence in reporting of Rift Valley Fever, West Nile Fever and Bluetongue. These diseases are transmitted by insects and the increased occurrence could be ascribed to climate change. 43 Countries reported the occurrence of Avian Influenza, which included 5 countries in which the disease has never



occurred before (this includes Namibia).

The African Swine Fever (ASF) epidemic is escalating and global efforts would be required to control the disease. There has been an increase in the number of countries affected from 2005 to 2018. The human factor was identified as the most important factor in the spread of ASF. Compartmentalisation and commodity based trade is being discussed as methods to facilitate trade in affected countries.

Very few Member Countries are reporting diseases affecting wildlife and aquaculture.

During the Assembly Botswana received official recognition of Foot and Mouth Disease (FMD) freedom without vaccination for another zone, meaning that Botswana is successfully expanding its FMD free zone. Botswana also reported progression on the implementation of Commodity Based Trade to facilitate trade from FMD affected areas.

Important messages: Discussions among member countries at this year's General Assembly focused on development of resilience in the Agriculture sector and the implementation of sustainable practices (avoiding the overuse of resources) amidst global ecological and population growth challenges. These challenges also provide opportunities for innovation, streamlining, collaboration

and compassion within and amongst member countries. These discussions were very relevant to the Namibian situation given the current economic and agricultural drought. These times of hardship should be utilized to objectively evaluate farming practices, policies, schemes and strategies for the development of resilience, protection of the environment and limited resources whilst striving towards optimised production with the aim of feeding a growing population with wholesome food on a sustainable basis.

Many member countries reported the role of the OIE PVS pathway in the strengthening of veterinary services. Namibia should also make use of this OIE tool to assist in the identification of areas for improvement, collaboration and streamlining. Together with this, the Industry should continue to support the DVS in the execution of their functions but should also assist through the demonstration of the importance of Veterinary Services in the economy and lobby for increased Government support and funding towards the improvement of Veterinary Services.

Public Private Partnerships are a known method of improvement of services as well as the improvement of stakeholder involvement. The Meat Board of Namibia will continue to strengthen its

partnership with the DVS in the interest of the livestock and meat sector of Namibia.

Reports from member countries emphasised that livestock traceability can no longer be regarded as a luxury, but rather as a necessity in the improvement of animal and human health. Many countries reported inability to enter markets as a result of a lack of such a traceability system. Namibia should thus continue to maintain and improve the integrity of the Namibian Livestock Identification and Traceability System (NamLITS) through compliance with animal identification regulations, surveillance, disease reporting and investigation and certification services.

Animal Welfare remains at the forefront of consumer concerns regarding meat. Namibia is in the final stages of the development of an Animal Welfare Policy and should continue to improve the integrity of the Farm Assured Namibian Meat (FAN Meat) Scheme for the assurance of consumers of Namibian meat regarding the welfare of our animals for the strategic marketing of Namibian meat.

In comparison to many countries, the Namibian animal health status, veterinary services, disease control measures, traceability, transparency and assurance schemes implemented are of high quality and value and should be maintained and improved at all cost.

Katima Mulilo abattoir recommissioned

The Meat Board of Namibia (MBN) has been requested by the Ministry of Agriculture, Water and Forestry (MAWF) to recommission the Katima Mulilo (Zambezi) Export abattoir. The abattoir has been closed since a foot and mouth disease outbreak at Ihaha in the Zambezi on 21 August 2014. The financial viability of the abattoir given the regular occurrence of foot and mouth disease outbreaks in the Zambezi region resulting in six months of movement control and an embargo on lucrative export markets made the reopening of the abattoir fruitless. Since then research has been conducted and sanitation processes improved with the support of the Millenium Challenge Account, the Meat Board and specialists in the field, so that the Directorate Veterinary Services (DVS) could adapt the foot and mouth disease contingency plan and approve a commodity trade-based protocol. The financial viability of the abattoir could thus improve.

The goal with the recommissioning of the Katima Mulilo abattoir is to (i) allow the export of beef from the region by gearing the abattoir to start slaughtering cattle carcasses; and (ii) to prepare the abattoir for DVS certification and audit. The first step was to service and repair all crucial machinery and equipment – a process that started mid-November 2019. With the support of Meat Board consulting engineers, the process has reached a stage whereby the abattoir was geared to conduct slaughter

The goal with the recommissioning of the Katima Mulilo abattoir is to allow the export of beef from the region and to prepare for DVS certification.

trials during the week of 24 February 2020 – keeping in mind that some of the equipment had to be built in South Africa. March will be devoted to the second step of DVS certification and auditing as the audit will be arranged around 30-31 March 2020, depending on the repair of the Kopano Quarantine Farm (cattle prior to slaughter need to be quarantined under DVS supervision for 30 days). The Meat Board goal would be reached when the abattoir and its operations are handed to ZAMCO hopefully on 1 April 2020.

The rapid recommissioning of the Katima Mulilo abattoir would not have been possible without the exceptional and superior support of Meat Board staff members, both at head office and Katima Mulilo and contract staff at the abattoir, even those not directly involved or whose mandate it was/is or who have been asked to assist or just offered to do so, something which the Meat Board is extremely proud of.





Strategic Focus Area 3: **Meat-market access maintenance and diversification**

Purpose: To assist with the maintenance of market access to existing markets while continuously identifying opportunities for new financially viable markets.

Strategic objectives

- monitor developments in meat-market access
- Maintain and defend meat-market access conditions and develop existing markets
- Disseminate export marketing information
- Assist the creation and promotion of a strong brand in export markets
- Develop new systems to facilitate strategic market information, both nationally and internationally
- Identify opportunities for value addition in the meat industry
- Develop a trade facilitation system

Expected outcomes

- existing markets maintained
- New markets developed

Exploring market access opportunities to benefit Namibian producers

Negotiations regarding the continuation of beef exports to the United Kingdom were debated at the highest level, despite difficulties between the European Union and Britain because of BREXIT negotiations. BREXIT's envisaged date of implementation was 29 March 2019.

The South African Customs Union, to which Namibia belongs, is in the final stage of negotiations to establish a Free Trade Agreement with the United Kingdom. On completion of negotiations, Namibia will still be able to export tariff and quota-free to the United Kingdom.

In 2019, Namibia exported 10.80 per cent of its beef to the United Kingdom.

The future of the SA market

Continued reliance on the South African market appears to be a delicate issue.

During the reporting year, the Meat Board, on behalf of the meat industry, searched for alternative markets, especially for weaners and goats, as South Africa imposed livestock import conditions on SACU importing countries inconsistent with the World Trade Organisation's Sanitary and Phytosanitary (SPS) agreement.

Research conducted by the Meat Board has indicated that the Saudi Arabian and Angolan markets prove to be potential alternative markets for Namibian goats, should the South African market become financially nonviable. In addition, the Trade Division of the Meat Board has requested the DVS to determine the export requirements for bonein lamb, mutton and goat meat to the United Arab Emirates and Saudi Arabia. The request also included the SPS requirements for the export of NCA produced beef to



these markets. The DVS was also requested to engage its Chinese counterparts to amend the current cattle export protocol to include bonein lamb, sheep and offal.

Furthermore, the Meat Board assisted DVS to develop standard operating procedures for exporting NCA produced beef south of the VCF, as well as in the SADC region under the commodity based trade approach.

**Brexit negotiations with
regard to beef exports are
still ongoing**





Registering the FAN Meat logo as an international quality brand

The Meat Board is in the process of registering its Farm Assured Namibian Meat Scheme quality mark on its internationally accessible database. Worldwide, quality-assurance schemes for meat products are the norm and have become a requirement for reaching the upper end of the market, assuring consumers of the quality standards which are the norm in Namibia. Therefore, it is in Namibia's best interests to maintain FAN Meat standards as a marketing tool for quality Namibian meat and meat products.

The FAN Meat Scheme is ISO 9001:2015 certified and has implemented a quality management system. Registering the FAN Meat trademark internationally will avoid illegal use of the FAN Meat quality mark and at the same time give consumers confidence in the safety of the meat products, thereby creating a competitive edge for Namibian meat products.





Strategic Focus Area 4:

Regulatory control of standards, quality assurance and imports/exports

Purpose: To ensure that the Meat Board enforces requirements set by the Meat Industry Act and notices published under the act, as well as assist with the promotion, branding and classification of Namibian meat products.

Strategic objectives

- Align the regulatory systems with Namibia's requirements
- Continue implementation of current standards and quality-assurance improvements
- Improve general enforcement of regulations
- Enforce requirements of Meat Industry Act, its amendments and regulations
- Facilitate the administration of Market Share Promotion Scheme

Expected outcomes

- Improved compliance with regulations
- Better management of information about the Namibian meat industry

Law enforcement functions of the MBN

An overview

In order to protect the Namibian market from illegal imports and unfair trade practices, the key objective of the Meat Board Law Enforcement subdivision is to ensure that all role players adhere to the legislation and procedures guiding the meat industry in Namibia.

This goal is achieved with physical inspections to ensure that the quantities of produce imported, exported or in transit through Namibia correspond with the invoices, customs clearing documents and also with the actual quantities of consignments on the trucks.

The mandate of the Meat Board of Namibia to meet this objective is derived from the Meat Industry Act.

Presence in the industry

The subdivision monitors twenty border posts across Namibia, dealing with imports, exports and in transit cargo of controlled products such as livestock and products thereof. Seven border posts are currently used as primary crossing points with another five border posts that are occasionally used on an ad hoc basis.

Smaller border posts are regulated by Customs and Excise (Ministry of Finance) or Nampol, who do not allow any consignment



of controlled products to pass over the border without a valid Meat Board Permit.

All consignments of controlled produce are regulated by means of permits indicating the relevant information such as type of product, validity period, importer/exporter, border to be used, as well as origin and destination.

Infrastructure

The Meat Board of Namibia's head office is situated in Windhoek, and remote offices are situated in Ongwediva, Katima Mulilo and Rundu. Border staff is deployed at Ariamsvlei, Noordoewer, Buitepos, Walvis Bay, Katwitwi, Sarasungu and Katima Mulilo.





Personnel

The Law Enforcement subdivision consists of three senior employees and seventeen border officials, which include three senior border officials stationed at the three main border posts, Noordoewer, Ariamsvlei and Buitepos.

Operational duties

Trade and offload inspections inspectors of the Meat Board frequently visited traders and processors of both livestock round the country to ensure compliance with Namibian legislation and also that promulgated standards are adhered to. These inspections are documented and information is forwarded to relevant stakeholders for statistical purposes.



MAP KEY	
1	Ruacana
2	Omahanene
3	Oshikango
4	Katwitwi
5	Sarasungu
6	Katima Mulilo
7	Ngoma
8	Mohembo
9	Dobe
10	Buitepos
11	Klein Manasse
12	Mata Mata
13	Ariamsvlei
14	Violsdrift
15	Noordoewer
16	Sendelingsdrift
17	Oranjemund



Law enforcement functions of the MBN

<< In-transit consignments

Consignments of controlled products destined for neighbouring countries are also regulated by means of permits and a traceability system (sealing and tracking system) is in place to ensure that the same consignment that entered Namibia, exits the country under surveillance of the Meat Board staff at the point of entry, as well as exit. Strict terms and conditions are in place to ensure that these products do not end up in Namibian markets and compete with local production. Monthly, an average of 85 trucks

of chicken, beef, mutton or pork meat are in-transit through Namibia and each truck is inspected twice by Meat Board officials before being cleared to entry or leave the country.

Visits/audits at auctions and permit days Ad hoc visits and audits are carried out at auctions and permit days all over Namibia; irregularities are reported and resolved in order to inform and guide all producers or agents in the industry.

Audits at local abattoirs

All Class A, B & C abattoirs in Namibia are

visited at least once a year to ensure that mandatory procedures regarding Meat Board registrations and slaughter and levy remittances are adhered to.

Conclusion

The Law Enforcement subdivision is an indispensable part of the meat industry of Namibia. It is regarded in a positive light by the industry and as such commended for the compliance and cooperation it promotes among most of the stakeholders in the industry.

FAN Meat scheme: Providing assurance on Namibia's meat

The scheme is an enabler achieving growth in the sector and focusing on the export of meat products where discerning international consumers are prepared to pay more for quality meat that is produced in an environmentally sustainable manner, adhering to high animalwelfare standards and ethical production methods.

Farm assurance schemes worldwide originated as a result of a number of food safety scares between 1980 and 1999 and were developed in order to restore consumer confidence in the safety of meat. The Namibian scheme in particular was developed after MadCowDisease outbreaks in the United Kingdom (one of Namibia's lucrative trading partners) between 1990 and 1999. The scheme was created by an industry decision and was declared a national scheme in September 1999.

FAN Meat rules and standards combine legal requirements, good agricultural practice, a traceability system in conjunction with NamLITS, animal welfare standards and, lately, by means of prescribed transport, auction, feed manufacturer and abattoir standards, into a single standard.

It includes role players in the entire value chain, from farm to abattoir. The FAN Meat standard could be used as a marketing tool for quality Namibian meat and meat products.

The scheme aims to give this assurance by means of prescribed farm management practices, a traceability system in conjunction with NamLITS.

On the one hand Namibia's export abattoirs are EU and South Africa compliant, on the other, good agricultural practices (GAP) and animalwelfare standards are embedded through the FAN Meat at farm level. These standards also apply to the communal farming sector within the country.

The scheme imposes minimum standards in quality and

assurance and is administered by the Meat Board in close collaboration with the DVS, export abattoirs and livestock producers in Namibia.

The standards prescribed by the scheme have already been



The scheme successfully maintained ISO 9001:2015 accreditation, a testament to its success.



established through Namibian legislation, describe the provisions of the legislation in a nutshell, and provide producers clear guidelines with which they must comply.

The standards also embrace basic principles of animal welfare, veld management and chemicals storage, making the scheme both attractive and crucial in international trade.

The FAN Meat scheme is continually updated, keeping abreast of requirements set by importing countries and discerning international consumers.

The establishment of the FAN Meat scheme in the meat industry supported by a clean environment and natural production methods, produces meat and meat products of such high quality that they are increasingly in demand by international retailers and consumers.

Unfortunately, the natural pasture of the production base are unable to sustain more livestock. Limitations are imposed due to the fragility of the environment and the country's scarce and erratic rainfall. Namibian producers must take special precautions in order to ensure the sustainability of the environment.

Meat produced in Namibia is free of growth hormones, antibiotics and animal byproducts due to national preventative legislation. In addition, producers and abattoirs are constantly called to account regarding animal welfare, which is enshrined in the FAN Meat scheme standards.

The success of the scheme is apparent



through sustained international markets, and official acknowledgement with the recent award of ISO 9001:2015 accreditation. This certification is internationally recognised, and gives the FAN Meat scheme even more leverage with international trade.

ISO 9001:2015 is a standard developed by the International Organisation for Standardisation (ISO), a worldwide federation of national bodies representing over 160 countries. The general requirements of ISO 9001:2015 require an organisation to "establish, document, implement, and maintain a quality management system

and continually improve its effectiveness in accordance with the requirements of this International standard".

On the basis of ISO 9001:2015, FAN Meat implemented its quality management system in conformance with the standard.

In short: the FAN Meat quality mark guarantees that the meat bought by the consumer is healthy and safe and comes from animals that were bred and raised in a clean environment, were vaccinated as prescribed by law, were transported in an acceptable manner and were slaughtered humanely.

Meat Standards Division

The Meat Standards Division of the MBN remains ever aware of changes required to satisfy the trade and ultimately the consumers who buy the meat. In the forefront of such perceptions are real issues such as animal welfare (freedom from hunger, thirst, pain, fear), antibiotic overuse and sustainable production (environmental health). Changes made under the Farm-assured Namibia Meat Scheme (FANMeat), include:

- Grain-fed: In times of drought and shortage of adequate and suitable fodder to meet production needs for livestock, provision is made for the marketing of grain-fed livestock that are FANMeat-compliant. FANMeat grain-fed livestock are kept in an approved area for fattening and led a nutritionally balanced ration of high-energy content free from growth hormones and antibiotic residues, while being humanely treated and remaining traceable as of Namibian origin.
- Feedlot standards: In order to live up to grain-fed FANMeat standards, feedlot standards have been developed for feedlots providing livestock to export abattoirs.
- Audit team: To ensure improved monitoring for compliance across the value chain, the FANMeat Division has developed a dedicated audit team. The functions of this team coincide with the partnership between the MBN and the DVS and will complement the surveillance systems implemented by the DVS. On behalf of Woolworths
- On-line marketing tool: This service to the industry, in partnership with the DVS, will assist producers to comply with livestock identification, traceability and marketing requirements, as well as record-keeping and reporting.
- Feed standards: MBN prohibited the use of chicken litter / manure as livestock feed under the FANMeat Scheme. The prohibition is necessary to guarantee the safety of Namibia meat and is banned in the European Union and not registered in Namibia. The feeding of chicken litter/manure to livestock is unsanitary and can lead to the spread of diseases and unwanted antibiotic residues in meat of a necessity.

Ensuring standards and controls are implemented

SAMIC approved Meat Board classification standards

The South African Meat Industry Company (SAMIC) annually audits the Meat Board's application of carcass classification systems and standards at export abattoirs. Due to Covid-19 restrictions, however, the 2020 audit could not be conducted. The audit will, however, be scheduled as soon as travel restrictions are lifted.



Qualitative risk analysis set up

The Meat Board has initiated and financed the preparation of a dossier regarding the status of tuberculosis in Namibian cattle. This document is a compilation of information and data about the prevalence of cattle tuberculosis in Namibia dating back to 1980. A qualitative risk analysis, conducted on the compiled data, indicated that Namibia presents negligible risk with regard to cattle tuberculosis, making individual testing of cattle prior to export unnecessary. This risk is commensurate with the level of protection for imported cattle which is required by South Africa. The DVS has already made contact with the Directorate Animal Health South Africa in this regard. Should negotiations regarding termination of testing for cattle tuberculosis be successful, a significant savings and improvement of animal welfare of cattle exported to feedlots will follow.

Impact of FMD outbreak a concern

The negative impact of an outbreak of foot-and-mouth disease (FMD), as recently witnessed in South Africa, is dramatic.

Exports ceased with immediate effect, leading to an oversupply of meat in the market and thereafter a decline in producer prices. The potential impact of an FMD outbreak in Namibia's free zone is of serious concern and remains a constant threat to Namibia's livestock and meat industry. If such an outbreak were to occur in the FMD freezone areas, all exports would be stopped with immediate effect.

Domestically, all movement of livestock and meat inland would also come to a halt and producer prices would decline exponentially — as Namibian beef producers north of the veterinary cordon fence can testify.

It is therefore imperative that producers in Namibia should be vigilant in maintaining Namibia's FMD freezone. Producers can do so by not supporting the illegal movement of animals from neighbouring countries, by protecting the integrity of the veterinary cordon fence (VCF) and other boundary fences, and by reporting all stray animals to the nearest DVS office.

Because of a lack of Government funding, the Meat Board was compelled to financially support the DVS and, since January 2019, has been involved in the repair of the VCF. This support came in the form of transporting material, servicing vehicles and appointing temporary staff. The repair of the VCF will be extended to other areas in the coming reporting year.

FMD contingency plan, commodity-based trade workshop

As part of the Meat Board's assistance in creating marketing opportunities for beef produced in the Northern Communal Areas (NCA) of Namibia, the Meat Board has initiated the revision of FMD contingency plans in an effort to create a more conducive environment in which abattoirs operate in this part of Namibia.

In-depth discussions regarding trends of FMD in Southern Africa, methods to control outbreaks, as well as the implementation of commodity-based trade in Namibia were held between the Directorate of Veterinary Services and an FMD expert.

The desired outcome was customised FMD contingency plans for the FMD Infected Zone and FMD Protection Zone of Namibia as well as a clear, standard operating procedure for the implementation of commodity-based trade in Namibia. These efforts were directed towards creating market opportunities for beef produced in the NCA which are permanent, practical and cost-effective.

MBN and exporters support Central Veterinary Lab

The Meat Board has developed standard operating procedures to ensure the financial sustainability of the DVS Central Veterinary Laboratory, which conducts tests prerequisite to export certification of livestock, meat and meat products.

These procedures will dictate that exporters will have to pay a fee for the reagents and materials used in testing by the Meat Board before the laboratory will release the test results. This fee will be calculated on a cost-recovery basis.

Payments to Government at the laboratory will continue as they have in the past and will not be influenced by this ruling.

Export markets play a critical role in the success of the Namibian livestock and meat industry and the export-certification for these commodities should be made available at any cost.





Strategic Focus Area 5: **Production, processing and marketing**

Purpose: To support the industry in all aspects of production, processing and marketing in order to grow the industry for the benefit of all Namibians.

Strategic objectives

- Support animal health and welfare initiatives on a cost- recovery basis
- Sensitise the industry on animal health and welfare issues
- Provide input for the development of veterinary policies and legal documents through stakeholder consultation
- Advocate for the increase of formal livestock off-take in NCA
- Contribute to the stabilisation of sheep and cattle production
- Improve meat quality by promoting standards and branding to consumers
- Facilitate the promotion of local goat-meat markets in strategic areas in Namibian towns

Expected outcomes

- Increased financial viability of livestock production
- Better informed and educated producers, processors and consumers
- Better collaboration with the Directorate of Veterinary Services
- Improved animal-health status in the NCA to attain international recognition
- Maintenance of animal-health status in areas south of the VCF

Growing the livestock and meat industry long-term

The contribution of the livestock and meat industry to Namibia's Gross Domestic Product (GDP) is diminishing. However, worldwide demand for meat is growing. The world's population is growing at such an alarming rate that it is estimated that soon, 50% more food will be needed globally. Namibia is ideally positioned to make a contribution in feeding the world, but the need to grow the meat industry sustainably and competitively necessitates a uniting vision.

To this end, the Meat Board established an industrywide forum to focus on industry planning and coordination among stakeholders.

This process was instrumental in developing the Common Vision and a shared plan aimed at motivating organisations and associations to improve participation in growing the sector. The Common Vision identified five critical areas, namely animal health and welfare linked to food safety, livestock production, marketing and product trade, value addition and industry consolidation. Specific

issues, such as the development and enlargement of the livestock sector north of the veterinary cordon fence were also identified to grow the industry.

The Meat Board will lend new impetus to the Common Vision in the upcoming financial year.

Production support initiative: Bush encroachment

Bush encroachment is a national challenge in Namibia, having increased significantly over recent decades, largely due to habitat change. It is estimated that it affects between 26 to 30 million hectares of land in Namibia, an area that poses a serious threat to sustainable livestock production.

Overgrazing is believed to be a key driver in bush encroachment; other contributing factors are the displacement of browsers by livestock, scarce rainfall and its variability, the suppression of high intensity fires due to cattle farming, and increased atmospheric CO₂ concentrations.

As a result of invaderbush infestation of farm land, the carrying capacity of land has declined from 1 head of cattle per 12 hectares to 1 head per 20 hectares. All stakeholders are in agreement that urgent collective effort is necessary to find an effective solution to bush encroachment.

As the meat and livestock regulator and a leader in the agriculture industry, the Meat Board has actively supported various debushing initiatives.



Marketing of livestock and meat products

Cattle marketing

A total number of 467 418 cattle were marketed in 2019, an increase of 5.86 per cent compared with 441,559 head of cattle marketed in 2018. Live exports accounted for 62.97 per cent of the total market share with 294,352 head of cattle exported.

The number of cattle slaughtered at the export abattoirs accounted for 27.76 per cent (129,735 heads of cattle), whilst the local abattoirs slaughtered a total number of 43,331, representing 9.27 per cent of the total market share.

The first graph depicts that, on average, monthly cattle marketing in 2019 was substantially higher than the previous five years. While live exports declined, slaughtering by export abattoirs was the highest recorded in 10 years to result in overall growth in marketing.

A reduction in weaner prices in comparison to more attractive slaughter prices, supported local slaughtering.

Notably, an average decrease of N\$6.84/kg in the weaner auction price between the year 2018 and 2019 was observed, decreasing from N\$30.88/kg in 2018 to N\$24.04/kg in 2019.

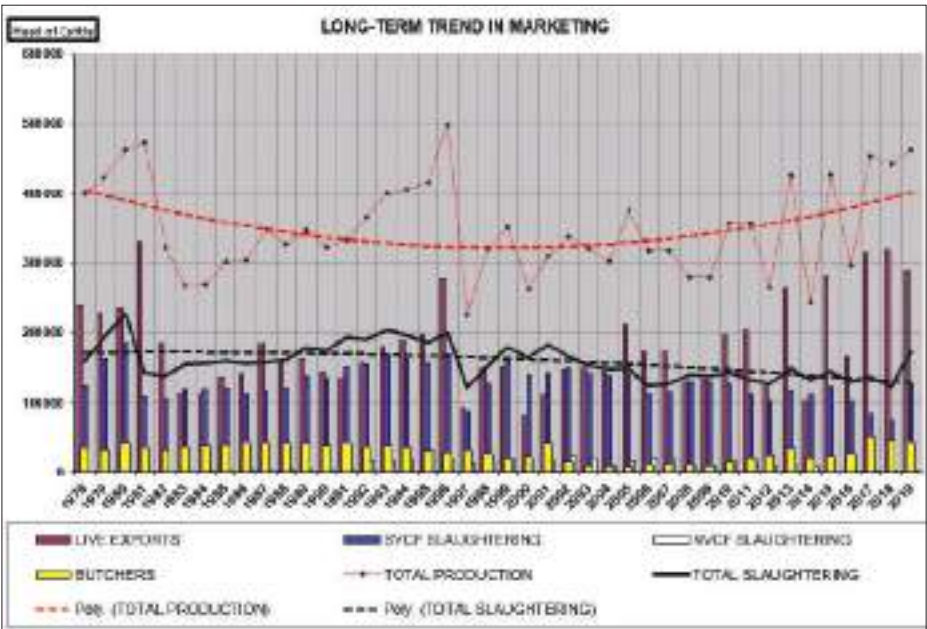
On the other hand carcass prices in 2019 in comparison with 2018, increased significantly with B2beef prices at export-approved slaughtering facilities growing by 10.99 per cent, from N\$40.86/kg in 2018 to N\$45.35/kg helping ease negative drought effects.

The weaner prices, as a ratio of B2beef prices, dropped to 53.02% from a ratio of 75.58% per cent. In the previous year, indicating a notable effort by export abattoirs to retain cattle for local slaughtering.

The combined proportion of ABgrade and Bgrade slaughtered animals out of the total slaughtered number stood at 58.12 per cent, indicating usual requirement for quality beef production in beef markets.

On the other hand, C-grade beef production accounted for 46.09%. Compared with the previous year's proportions of 31.03% this proportion represents a 49% percent increase in the slaughtering of C-grades.

The trend towards increased slaughtering of Cgrade cattle points to a declining number of available slaughter animals, which is likely to have a negative impact



on production in the medium term, as this specific agegrade mainly represents capital stock for future production.

The longterm trend of cattle marketing shows a decline in heads of cattle slaughtered locally.

Sheep marketing

A total of 741,423 sheep were marketed in 2019, marking a decrease of 9.67 per cent compared with 820,786 sheep marketed in 2018. Live exports accounted for 61.67 per cent (457,197 sheep), while slaughtering at exportapproved and B&C class abattoirs respectively, absorbed 20.82 per cent (154,398 sheep) and 17.51 per cent (129,828 sheep) of the market share.

The two graphs on the next page show A2 sheepprice fluctuations between the Namibian prices and those of the RMAA and the Northern Cape. The Namibian A2 sheep.

The A2 sheepprice difference between Namibia and Northern Cape abattoirs remained significantly higher during most of the year and spiked up in the last month of the year, recording the highest difference of N\$12.15/kg in December 2019. The lowest average price difference was recorded between the Namibia A2 and NC A2 at N\$2.37/kg in October 2019, while the average annual price differences between the Namibian A2 and the A2 price of the entire South Africa based on



the RMAA average stood at N\$9.53/kg. The RMAA price performed consistently above both averages.

In 2018, the annual averages of the above premium sheep indicator prices were N\$65.56/kg, N\$70.19 and N\$73.72 for the Namibia, Northern Cape and Red Meat Abattoir Association, respectively. The Meat Board implemented a permit condition allowing quota-free export of live sheep during the year on condition of abattoirs failing to meet the agreed price differential of N\$4.98/kg. However Namibian A2 sheep prices still declined by N\$11.97% in 2019 compared adversely with the overall inflation rate putting producer margins under strain.

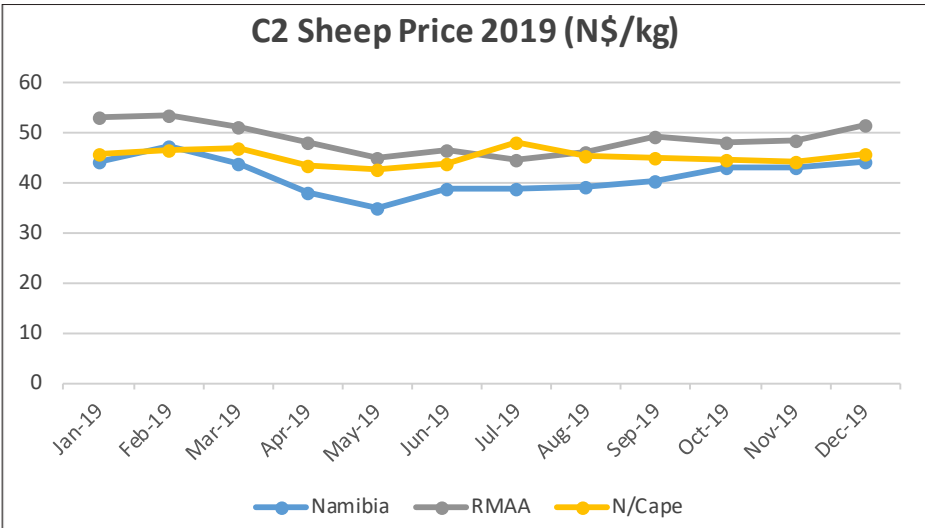
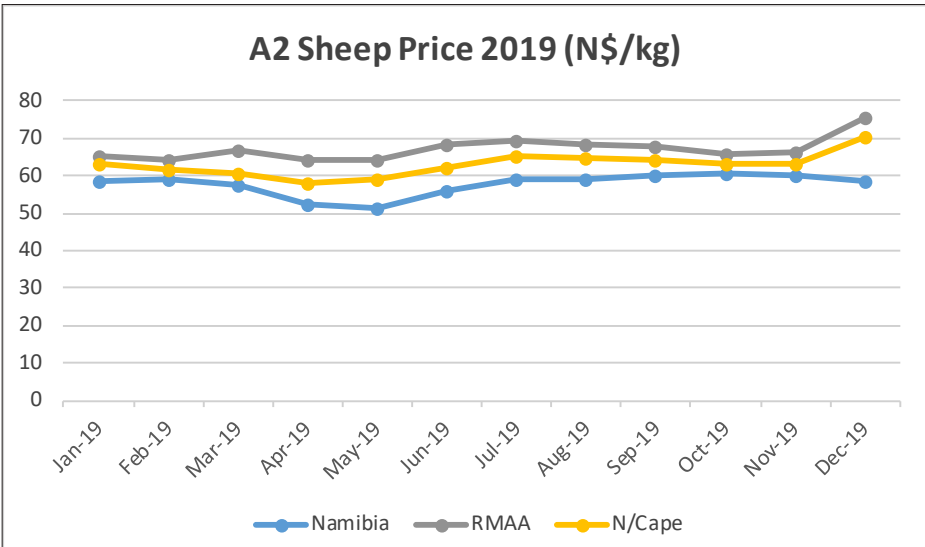
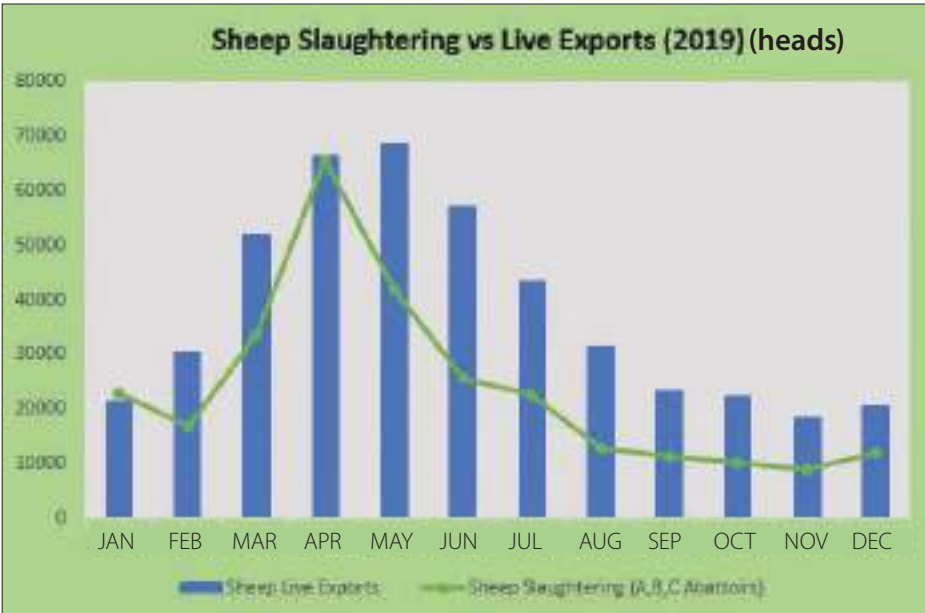
Sheep carcass prices were consistently lower than both the RMAA and Northern Cape prices for the entire year, averaging at N\$57.71/ kg compared with respectively N\$67.25/ kg and N\$63.00/kg averages of the South African counterparts.

The average price difference between Namibia and Northern Cape abattoirs for 2019 was N\$5.28/kg. This marked price difference is one of the contributing factors.

The relatively high price of sheep skins in South Africa has a favourable influence on that country's net slaughtering costs at slaughter facilities, thus creating for them a stronger financial position, an advantage the Namibian abattoirs do not have. This advantage significantly compromises the competitiveness of the Namibian industry.

The second graph on this page shows C2 sheep price fluctuations and differences between the Namibian prices and those of the RMAA and Northern Cape prices during 2019.

The Namibian C2 sheep price remained consistently lower than its Northern



Live sheep exports remained relatively constant between 2018 and 2019 increasing by only 0.37%.

Marketing of livestock and meat products (cont.)

◀ Cape counterpart with the exception of February 2019, when it outperformed its counterpart by N\$0.87/kg.

The average Namibian C2 price for 2018 was N\$47.36/kg, while the average Northern Cape C2 stood at N\$45.26/kg. Both indicators declined from the preceding year when they stood at N\$47.29/kg and 50.69/kg, respectively, and accordingly increasing the price gap from –N\$3.40/kg to N\$3.90/kg. The RMAA A2 sheep price averaged N\$48.94/kg, which amounted to a deterioration of N\$7.83/kg compared to the previous year.

Goat marketing

Namibia exports nearly all of its goats live to the South African market, which is traditionally a stable one. In 2019, a total of 144,131 goats were exported compared with 148,335 in 2018, representing a 2.83 per cent decrease. Of the total marketed, 98.09 per cent were exported live, while only 1.91 per cent were slaughtered locally.

Pork marketing

Namibia is a net importer of pork. The total tonnage of pork imported during 2019 (excluding processed) was 3,417 tonnes, a slight increase of 0.22 per cent compared with the 2018 level of 2,631 tonnes.

Processed pork imports for the year 2019 amounted to 1 614 tonnes bringing overall pork imports to 5 031 tonnes.

Local pork production rose from 3,841 tonnes in 2018 to 4,039 tonnes in 2019, a 5.15 per cent increase. Pork production is a high capitalintensive operation and could be the reason to the slow growth in the sector.

Pork imports (excluding processed products) made up 46 per cent of the total market share, while local pork produced catered for 54 per cent of the market demand. This shows a decline in local market share by a 5 per cent, compared with 2018 when 59 per cent of the total market share was sourced from local production.

Although Namibia is a net importer of pork, the local Pork Market Share Promotion Scheme aims to level the playing field by ensuring that importers purchase local pork products that are under the scheme, consequently managing a potential surge in cheap



imported pork products into the country. The current scheme is expected to run until the end of September 2020, unless renewed thereafter.

Conclusion

Cattle marketing improved in 2019 supported by increased activity at export-approved abattoirs. The continuing drought strengthened the marketing drive due to producers culling their herds. The year 2019 continued to see an increase in the sale of capital stock towards abattoirs.

Live exports declined slightly given good producer prices offered by export abattoirs in 2019 while auction prices weakened.

On the other hand, the small-stock sector recorded reduced marketing in 2019 compared with 2018 levels.

On the other hand, although sheep marketing on the hoof remained relatively stable, the small stock sector recorded reduced performance in 2019 due to a severe

reduction in activity at both export approved and local abattoirs. Namibian A2 and C2 sheep carcass prices remained substantially lower than the RMAA and Northern Cape prices during the year, a situation that is partially responsible for reduced slaughtering at Namibian export abattoirs. However, the chief factor for a relatively weaker performance of the sheep sector is the decline in sheep numbers due to persistent drought that has seen the sale and non-replenishment of capital stock.

An increase in pork imports reduced the market share of local producers despite a slight increase in local production.

The drought continues to exert pressure on production as capital stock declines have not been met with interventions to re-stock. Drought relief was provided to producers with the objective of increasing marketing in order to relieve the pastures and reduce mortalities. However, without efforts to support re-stocking, production may remain hampered in the medium to long-term.

The continuing drought resulted in the culling of herds to relieve pastures and reduce mortalities, hence the improvement in cattle marketing. Without support for re-stocking activities, production will be adversely affected in the medium to long term.



Human Resources activities



Organisational structure

The current organisational structure of the Meat Board is aligned with its Strategic Plan. The majority of its employees perform specialised tasks that factor into the execution of the Meat Board's mandate. Functions are categorised into divisions which interact with one another to meet attendant responsibilities.

Management Team

The management team is comprised of the CEO, who reports to the Board, the Manager: Operations, Manager: Trade, Manager: Finance and Manager: Meat Standards, who in turn report to the CEO.

Management is assisted by a Chief Marketing, Chief Classification, Chief Information Management Systems and Chief FAN Meat, Chief Information Technology, and Head Law Enforcement. The latter two report to the Operations Manager together with the Chief Human Resources.

Chief Executive Officer

The CEO is primarily responsible for the day-to-day management of the Meat Board's affairs.

One of the main functions of the CEO is to strategically align the Meat Board with the needs of the meat industry and, in this capacity, prepare submissions to the Board for decisionmaking. Once the Board has made a decision, the implementation is vested in the CEO.

Within the current organisational structure, the CEO is also responsible for strengthening stakeholder relations. This means that the CEO currently performs a dual function: general management and public relations.

Operations Division

The Operations division is headed by the Manager: Operations and is responsible for efficient and effective management of the Meat Board's:

- Human Resources
- Information Technology
- Law Enforcement
- Assets
- Administration, and
- Compliance.

Board policies provide directives for the procurement and appropriation of levies, as well as the optimal utilisation of resources, e.g. Human Resource Policy, Affirmative Action Policy, among others.

The Law Enforcement subdivision is headed by an inspector responsible for the enforcement of the Meat Industry Act, border control and general advice and assistance to law enforcement agencies.

Trade Division

The Manager: Trade is responsible for livestock and meat market access, market maintenance and diversification.

This division combines the functions of market and trade information and marketing, and serves functions related to supply management and marketing information to the Board and the Namibian meat industry through a management information system and by reporting industry trends and developments.

The division also provides support for production and marketrelated issues with the aim of increasing the financial viability of

livestock production in Namibia.

The division is supported by marketing assistants whose job is to increase the Meat Board's visibility north of the VCF.

The Information subdivision is responsible for gathering and disseminating information with respect to the meat industry. This subdivision also focuses on expanding existing markets for livestock and meat as well as assisting with the exploration of new markets.

The tasks of this division include informing producers, processors and consumers how to improve livestock and meat production and consumption.

Meat Standards Division

This division, headed by the Manager: Meat Standards, who is a veterinarian, is responsible for independently performing carcass classification and quality assurance at export abattoirs in Namibia.

The division further performs retailer brand audits at abattoirs and farms, ultrasonic scanning of cattle and livestock and judging carcasses.

This division is the second largest in terms of the number of staff members employed. Permits are issued at each export abattoir by staff who classify carcasses and cuts for export.

The FAN Meat subdivision forms part of the Meat Standards division, and is headed by the Chief: FAN Meat, who, together with the Manager: Meat Standards, >>

The operational philosophy of the Meat Board is based on a lean operational structure. Certain services are provided in-house while others are outsourced to service providers on a project-by-project basis. The senior management team is comprised of the CEO, the Manager: Operations, Manager: Trade, Manager: Finance and Manager: Meat Standards.



Human Resources activities (cont.)

<< is responsible for the implementation of Namibia's FAN Meat Scheme (for minimum standards and assurance), and for the advocacy of animal health and welfare in the country.

The subdivision is also responsible for the importation and selling of official cattle and smallstock ear tags and the administration of stock brands in Namibia on behalf of the Registrar of Stock Brands, which responsibility is vested in the Chief Veterinary Officer.

The subdivision also runs a NamLITS help desk which assists producers with NamLITSrelated queries.

Finance Division

The division is responsible for managing Meat Board Finances according to regulatory requirements and other resources in accordance with the MI act and other relevant legislation. The Manager Finance is responsible for financial planning, reporting and controls, investments, cash management, internal risk management and accounting.

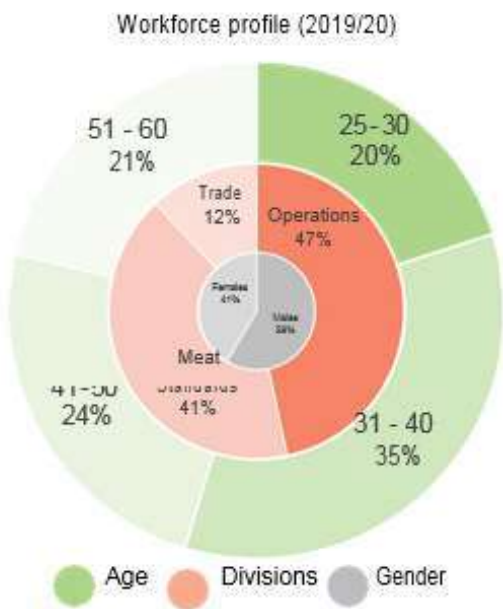
A qualified management team

All members of the management team are suitably qualified, possessing at least a Bachelor's degree in Agriculture, Business Management or



Veterinary Science, or a combination of those. These managers have a good understanding of the meat industry and have worked at the Meat Board, or within the meat industry, for more than ten years. All divisional heads are capable of implementing Meat Board schemes and projects.

Our people, the backbone of our operations



Workforce profile

The Meat Board employs 73 staff members, of which 58 percent are male and 42 percent female. The workforce profile shows a balanced spread of ages: employees under 40 years of age comprise 55 per cent of the workforce and employees over 40 years of age, 45 per cent, a good balance between work experience and young blood. A total of 31 per cent of the workforce has served more than ten years. Most of the employees (80 per cent) work in Operations and Meat Standards respectively.

Bursaries

As per MBN Strategic Plan Strategic Focus Area, "Advocacy of Animal and Welfare" the Board in previous years awarded bursaries to veterinarians for undergraduate studies due to a lack of veterinarians to cater for the country's livestock population. All bursary holders have successfully completed their studies. Three new bursaries were awarded to deserving post-graduate students during the 2019/2020 financial year. The awarding of bursaries to post-graduate students studying in the fields of Veterinary Science, Animal Science or Agricultural Economics is done with emphasis on contributing to the wellbeing of the meat industry.

3 Affirmative Action activities

The Meat Board of Namibia is an equal opportunity employer, and annually received their Affirmative Action Compliance Certificate from the Office of the Equity Commissioner. With employees who commenced employment as far back as 1991, and by maintaining sound labour relations, the Meat Board has made substantial progress in various elements of people management over the years in terms of upward mobility of staff through training and development. In giving employment opportunities to all skill levels of our society, the Meat Board currently employs 73 staff members in all categories. A total of 89 per cent are from a previously racially disadvantaged background. The Board and Management of the Meat Board are fully committed to the implementation of Affirmative action in the work place as a way of addressing past injustices.

4 Suitably skilled

All managerial and middle management positions, besides standard tertiary qualifications, have relevant meat industry knowledge. Job descriptions for each position are available that highlight relevant tasks, qualifications and experience.

5 Staff turnover

Staff turnover at the Meat Board is relatively low and remuneration levels are market related. Remuneration for management and board members is subject to the guidelines and remuneration framework issued in terms of the Public Enterprises Governance Act.

6 Training development

An annual training and development programme has been established to address identified skills gaps in the staff. A performance management framework was also created; staff performance is appraised biannually.

Meat Board personnel celebrate Independence Day





From Namibia
For Namibia

Locally produced meat is safe and wholesome.

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Look out for locally produced meat at the following outlets:

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PICK N PAY

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info@nammic.com.na
www.nammic.com.na



**Meat Board
of Namibia**

Marketing statistics

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Table I: Total Marketing of Livestock, 1992-2019 (heads)

Cattle



Cattle	Export abattoirs	NCA	Butchers	Live exports	Total
1992	154 643	17 106	36 814	157 071	365 634
1993	166 609	16 512	37 931	179 648	400 700
1994	162 672	18 604	34 108	190 660	406 044
1995	156 381	29 690	29 645	198 773	414 489
1996	170 707	19 724	28 405	279 127	497 963
1997	88 879	13 522	31 713	92 661	226 775
1998	126 824	18 488	26 620	148 739	320 671
1999	159 522	19 410	20 021	152 416	351 369
2000	140 589	18 604	22 956	79 969	262 118
2001	142 624	15 701	41 073	110 127	309 525
2002	149 833	24 499	15 654	148 350	338 336
2003	143 885	17 776	9 950	150 601	322 212
2004	139 162	9 401	9 191	144 573	302 327
2005	141 348	16 283	8 477	210 945	377 053
2006	111 821	21 170	12 016	172 790	317 797
2007	115 460	18 881	10 893	172 587	317 821
2008	129 622	9 798	10 923	129 862	280 205
2009	130 035	7 876	9 210	133 156	280 277
2010	127 141	15 704	15 866	198 816	357 527
2011	112 602	18 757	20 344	204 858	356 561
2012	102 980	9 581	23 910	128 493	264 964
2013	115 819	13 217	33 423	262 929	425 388
2014	111 101	8 019	21 598	103 199	243 917
2015	122 267	0	22 367	282 197	426 831
2016	103 097	746	26 193	166 161	296 197
2017	83 790	854	52 537	316 206	453 387
2018	74 171	1 584	46 924	318 880	441 559
2019	128 564	1 171	43 331	294 352	467 418
2019 %	27.51	0.25	9.27	62.97	100
Average	129 022	14 130	24 399	179 029	346 580

*NCA: Northern Communal Areas
**Live Imports From RSA Included

Small stock

Small stock	Export abattoirs	Butchers	Live exports	Total
1992	147 333	152 492	1 045 809	1 345 634
1993	102 319	118 231	817 608	1 038 158
1994	115 290	96 481	888 410	1 100 181
1995	52 907	121 829	1 008 662	1 183 398
1996	2 198	128 522	928 614	1 059 334
1997	0	87 714	865 951	953 665
1998	2 552	105 213	1 086 320	1 194 085
1999	236 919	196 670	908 153	1 341 742
2000	214 754	192 795	755 363	1 162 912
2001	254 966	153 706	965 713	1 374 385
2002	318 713	45 414	1 149 149	1 513 276
2003	366 454	23 155	1 123 102	1 512 711
2004	435 676	38 427	756 464	1 230 567
2005	772 422	23 715	546 103	1 342 240
2006	725 558	74 101	535 121	1 334 780
2007	856 438	83 044	458 454	1 397 936
2008	762 647	76 818	301 196	1 140 661
2009	865 758	85 946	332 914	1 284 618
2010	842 559	77 137	367 957	1 289 653
2011	742 986	65 475	337 971	1 146 432
2012	768 522	76 311	314 648	1 159 481
2013	798 963	130 345	427 240	1 356 548
2014	559 160	96 854	326 221	982 235
2015	444 927	79 024	628 580	1 152 531
2016	321 413	132 161	452 162	905 736
2017	238 104	149 100	535 476	922 680
2018	191 029	179 361	604 106	974 496
2019	154 398	132 636	601 328	888 362
2019 %	17.38	14.93	67.69	100
Average	412 614	103 335	684 054	1 208 676

Pigs

Pigs	Meatco	Butchers	Total
1992	-	33 372	33 372
1993	-	30 212	30 212
1994	-	34 577	34 577
1995	-	33 111	33 111
1996	-	31 575	31 575
1997	-	26 534	26 534
1998	-	9 331	9 331
1999	-	6 391	6 391
2000	1 374	3 311	4 685
2001	585	1 464	2 049
2002	675	860	1 535
2003	6 595	2 954	9 549
2004	9 600	10 475	20 075
2005	14 295	6 442	20 737
2006	14 754	6 986	21 740
2007	17 233	11 916	29 149
2008	16 104	11 521	27 625
2009	-	27 526	27 526
2010	-	43 910	43 910
2011	-	21 646	21 646
2012	-	35 910	35 910
2013	-	39 149	39 149
2014	-	42 656	42 656
2015	-	37 638	37 638
2016	-	46 514	46 514
2017	-	43 092	43 092
2018	-	45 184	45 184
2019	-	47 519	47 519
2019 %	0.00	100	100
Average	9 024	23 861	26 869



Table 2: Marketing of Live Cattle per District (2019) (heads)

Months	Aranos	Bethanie	Epukiro	Gobabis	Grootfontein	Karasburg	Keetmanshoop	Luderitz	Maltahöhe	Mariental
Jan	0	0	0	2 096	0	100	2 662	0	630	521
Feb	0	287	0	5 809	0	110	2 441	0	274	1 469
Mar	0	200	0	7 179	130	0	5 801	64	140	3 459
Apr	0	253	0	9 715	0	37	6 226	0	140	3 080
May	124	49	0	9 340	15	330	5 967	0	160	4 713
Jun	0	200	0	8 203	0	504	3 492	0	0	2 778
Jul	0	113	0	8 741	0	0	3 751	0	0	3 442
Aug	55	167	0	7 064	16	0	5 104	190	0	2 484
Sep	80	217	0	6 546	0	169	3 035	0	0	1 531
Oct	0	44	0	5 610	0	789	2 512	310	0	1 221
Nov	0	0	1	4 711	0	690	2 360	168	75	1 372
Dec	0	0	0	2 408	0	439	1 545	0	117	1 267
Total	259	1530	1	77 422	161	3 168	44 896	732	1 536	27 337

Table 3: Marketing of Live Sheep per District (2019) (heads)

Months	Aranos	Berseba	Gobabis	Karasburg	Keetmanshoop	Luderitz	Maltahöhe	Mariental	Omaruru
Jan	640	0	0	3 060	5 038	0	0	12 706	0
Feb	0	0	0	3 159	8 007	0	20	19 566	0
Mar	370	0	2	4 381	12 513	0	10	34 724	0
Apr	920	0	4	7 232	20 400	75	787	37 335	0
May	0	0	0	8 488	18 187	0	0	41 711	536
Jun	0	0	0	7 045	18 082	0	625	31 564	0
Jul	750	0	5	8 871	12 928	0	110	20 338	0
Aug	3 438	0	0	4 843	8 481	0	540	14 247	0
Sep	1 124	120	0	5 428	5 752	0	510	9 796	0
Oct	0	0	0	6 137	6 571	0	460	9 311	0
Nov	0	0	0	5 076	4 316	0	0	8 765	0
Dec	0	0	0	8 378	6 335	0	0	5 787	0
Total	7 242	120	11	72 098	126 610	75	3 062	245 850	536

Table 4: Marketing of Live Goats per District (2019) (heads)

Months	Aranos	Gobabis	Grootfontein	Karasburg	Keetmanshoop	Maltahöhe	Mariental	Omaruru	Otjinene	Otiwarongo
Jan	0	0	0	0	1 620	2 438	1 920		0	0
Feb	0	620	180	0	2 850	2 910	1 913	0	0	0
Mar	0	1 013	0	0	2 881	2 890	4 366	0	0	0
Apr	0	17	0	0	4 931	1 430	4 892	0	0	0
May	0	602	0	0	3 409	2 343	4 411	95	0	166
Jun	0	1545	0	0	5 313	2 470	7 195	0	0	0
Jul	0	6	0	0	5 379	2 654	6 069	18	19	0
Aug	0	1 150	0	0	5 343	3 192	5 467	0	0	52
Sep	340	15	0	394	3 220	3 054	4 421	0	0	0
Oct	0	0	0	167	3 956	150	8 378	0	0	0
Nov	0	203	0	0	3 420	724	4 808	0	0	0
Dec	0	753	0	149	5 998	0	9 793	0	0	0
Total	340	5 924	180	710	48 320	24 255	63 633	113	19	218



Okahandja	Omaruru	Ongwediva	Opuwo Rural	Otjinene	Otjiwarongo	Rehoboth	Rundu	Tsumeb	Windhoek	Total
2 812	0	0	0	0	3 213	0	0	0	0	12 034
2 715	0	0	0	0	5 077	0	0	0	0	18 182
2 459	0	0	80	0	13 985	0	0	0	454	33 951
3 427	0	0	0	0	10 091	0	0	0	0	32 969
7 348	104	0	0	0	8 535	82	0	0	641	37 408
6 421	0	0	0	0	7 449	0	0	0	330	29 377
2 981	0	21	0	25	8 474	0	5	0	817	28 370
2 251	0	0	0	0	9 101	0	0	0	358	26 790
2 726	0	0	0	0	8 007	0	0	69	95	22 475
2 699	0	0	0	0	8 723	0	0	0	78	21 986
2 464	0	0	0	0	6 873	0	0	0	854	19 568
1 543	0	0	0	0	3 828	0	0	0	95	11 242
39 846	104	21	80	25	93 356	82	5	69	3 722	294 352

Otjiwarongo	Rehoboth	Tweervier	Windhoek	Total
0	0	0	0	21 444
0	0	0	0	30 752
0	0	0	0	52 000
0	42	0	61	66 856
2	0	0	0	68 924
0	0	0	11	57 327
0	0	550	0	43 552
0	0	0	0	31 549
0	501	0	0	23 231
0	0	0	9	22 488
0	0	0	417	18 574
0	0	0	0	20 500
2	543	550	498	457 197



Otjombinde	Ongwediva	Rehoboth	Tsumeb	Windhoek	Total
0	0	0	0	85	6 063
0	0	0	0	7	8 480
3	0	0	0	54	11 207
0	0	35	0	14	11 319
0	0	20	0	11	11 057
0	0	0	0	44	16 567
0	40	0	0	0	14 185
0	0	0	0	24	15 228
0	0	0	0	2	11 446
0	0	0	36	9	12 696
0	0	0	0	26	9 181
0	0	0	0	9	16 702
3	40	55	36	285	144 131



Table 5: Export of Cattle to all Market Regions (2019) (heads)

MONTHS	SOUTH AFRICA	ANGOLA	BOTSWANA	ZAMBIA	ZIMBAMBWE	TOTAL 2019
1	12 034	0	0	0	0	12 034
2	18 080	102	0	0	0	18 182
3	33 703	248	0	0	0	33 951
4	32 779	190	0	0	0	32 969
5	37 146	230	32	0	0	37 408
6	29 197	180	0	0	0	29 377
7	27 944	416	0	0	10	28 370
8	26 451	97	80	0	162	26 790
9	22 300	91	84	0	0	22 475
10	21 874	109	3	0	0	21 986
11	18 579	986	3	0	0	19 568
12	10 738	504	0	0	0	11 242
TOTAL 2019	290 825	3 153	202	0	172	294 352
%	98.80%	1.07%	0.07%	0.00%	0.06%	100.00%

Table 6: Export of Sheep to all Market Regions (2019) (heads)

MONTHS	SOUTH AFRICA	ANGOLA	BOTSWANA	ZAMBIA	ZIMBAMBWE	TOTAL 2019
1	21 444	0	0	0	0	21 444
2	30 749	0	3	0	0	30 752
3	51 998	0	2	0	0	52 000
4	66 746	94	16	0	0	66 856
5	68 918	0	4	0	2	68 924
6	57 327	0	0	0	0	57 327
7	43 547	0	0	0	5	43 552
8	31 512	0	3	0	34	31 549
9	23 189	0	42	0	0	23 231
10	22 444	0	44	0	0	22 488
11	18 574	0	0	0	0	18 574
12	20 317	0	179	0	4	20 500
TOTAL 2019	456 765	94	293	0	45	457 197
%	99.91%	0.02%	0.06%	0.00%	0.01%	100.00%

Table 7: Export of Goats to all Market Regions (2019) (heads)

MONTHS	SOUTH AFRICA	ANGOLA	BOTSWANA	ZAMBIA	ZIMBABWE	TOTAL 2019
1	6033	30	0	0	0	6 063
2	8293	180	0	0	7	8 480
3	10899	13	53	0	242	11 207
4	11243	12	15	35	14	11 319
5	10789	0	36	51	181	11 057
6	16197	9	45	0	316	16 567
7	14102	59	6	18	0	14 185
8	15012	55	0	0	161	15 228
9	11380	0	64	2	0	11 446
10	12651	0	45	0	0	12 696
11	8949	3	203	0	26	9 181
12	16163	0	6	9	524	16 702
TOTAL 2019	141,711	361	473	115	1,471	144,131
%	98.32%	0.25%	0.33%	0.08%	1.02%	100.00%



Table 8 (a): Export of Beef Carcasses, Cuts and Processed Meat by Export Abattoirs (2019) (tonnes)

MONTHS	RSA MARKETS					OTHER AFRICA				
	CARC	CUTS	OFFAL	PROC	TOTAL	CARC	CUTS	OFFAL	PROC	TOTAL
1	0.0	364.1	0.0	13.0	377.1	0.0	0.0	0.0	26.9	26.9
2	0.0	447.5	0.0	13.5	461.0	0.0	0.0	0.0	134.8	134.8
3	0.0	806.6	0.0	15.1	821.6	0.0	0.0	0.0	80.9	80.9
4	0.0	893.3	0.0	11.8	905.1	0.0	0.0	0.0	53.9	53.9
5	0.0	1 843.7	0.0	8.4	1 852.1	0.0	134.8	0.0	0.0	134.8
6	0.0	1 806.3	0.0	26.6	1 832.9	0.0	53.9	0.0	2.9	56.8
7	1.5	1 452.4	0.0	8.5	1 462.5	0.0	0.0	0.0	107.8	107.8
8	0.0	1 496.7	0.0	172.2	1 668.9	0.0	0.0	0.0	80.9	80.9
9	0.2	963.3	0.0	119.6	1 083.0	0.0	0.0	0.0	53.9	53.9
10	0.0	562.1	0.0	145.1	707.2	0.0	0.0	0.0	134.8	134.8
11	0.0	255.6	150.1	143.6	549.3	0.0	0.0	0.0	107.8	107.8
12	56.0	77.3	0.0	123.4	256.7	0.0	0.0	0.0	53.9	53.9
2019	57.7	10 968.8	150.1	800.8	11 977.4	.	188.7	.	838.5	1 027.2
%	0%	92%	1%	7%	100%	0%	0%	0%	82%	82%
2018	565.5	2 864.3	3 460.7	200.7	7 091.3	0.0	0.0	0.0	917.3	917.3
%	8%	40%	49%	3%	100%	0%	0%	0%	100%	100%

MONTHS	OVERSEAS					GRAND TOTAL				
	CARC	CUTS	OFFAL	PROC	TOTAL	CARC	CUTS	OFFAL	PROC	TOTAL
1	0.0	342.8	0.0	0.0	342.8	0.0	706.9	0.0	39.9	746.8
2	0.0	156.2	0.0	0.0	156.2	0.0	603.7	0.0	148.3	752.0
3	0.0	781.8	0.0	0.0	781.8	0.0	1 588.4	0.0	95.9	1 684.3
4	0.0	792.5	0.0	0.0	792.5	0.0	1 685.8	0.0	65.7	1 751.5
5	0.0	1 881.0	0.0	0.0	1 881.0	0.0	3 859.4	0.0	8.4	3 867.8
6	0.0	962.9	0.0	0.0	962.9	0.0	2 823.1	0.0	29.5	2 852.6
7	0.0	1 673.8	0.0	0.0	1 673.8	1.5	3 126.3	0.0	116.4	3 244.1
8	0.0	2 343.7	0.0	0.0	2 343.7	0.0	3 840.4	0.0	253.1	4 093.5
9	0.0	2 280.4	0.0	0.0	2 280.4	0.2	3 243.7	0.0	173.5	3 417.3
10	0.0	1 341.2	0.0	0.0	1 341.2	0.0	1 903.3	0.0	279.9	2 183.2
11	0.0	660.0	0.0	0.0	660.0	0.0	915.6	150.1	251.4	1 317.2
12	0.0	417.3	0.0	0.0	417.3	56.0	494.7	0.0	177.3	727.9
2019	.	13 633.7	.	.	13 633.7	57.7	2 4791.2	150.1	1 639.3	26 638.3
%	0%	100%	0%	0%	100%	0%	93%	1%	6%	100%
2018	0.0	8186.3	0.0	0.0	8 186.3	565.5	11 050.6	3 460.7	1 118.0	16 194.8
%	0%	100%	0%	0%	100%	3%	68%	21%	7%	100%

2019 Carcass Mass

Bone-in 235.64

Deboned (84.23% of bone in) 198.48



Table 8 (b): Export of Beef Carcasses, Cuts and Processed Meat by Export Abattoirs (2018) (tonnes)

MONTHS	RSA MARKETS					OTHER AFRICA				
	CARC	CUTS	OFFAL	PROC	TOTAL	CARC	CUTS	OFFAL	PROC	TOTAL
1	0.0	311.5	299.3	9.2	620.0	0.0	0.0	0.0	119.8	119.8
2	67.6	280.4	220.3	12.6	580.9	0.0	0.0	0.0	49.8	49.8
3	176.9	222.6	279.8	14.2	693.6	0.0	0.0	0.0	74.9	74.9
4	81.2	231.4	383.0	47.9	743.5	0.0	0.0	0.0	89.9	89.9
5	27.5	301.9	350.5	12.7	692.6	0.0	0.0	0.0	97.0	97.0
6	145.7	396.8	505.1	30.2	1 077.8	0.0	0.0	0.0	141.1	141.1
7	28.6	172.2	349.7	11.8	562.2	0.0	0.0	0.0	30.4	30.4
8	0.0	201.6	209.8	9.7	421.0	0.0	0.0	0.0	59.9	59.9
9	30.0	115.1	268.5	12.5	426.0	0.0	0.0	0.0	74.9	74.9
10	8.0	163.6	170.3	12.6	354.5	0.0	0.0	0.0	74.9	74.9
11	0.0	299.9	338.2	13.1	651.3	0.0	0.0	0.0	74.9	74.9
12	0.0	167.4	86.2	14.2	267.8	0.0	0.0	0.0	30.0	30.0
2018	565.5	2 864.3	3 460.7	200.7	7 091.3	.	.	.	917.3	917.3
%	8%	40%	49%	3%	100%	0%	0%	0%	100%	100%
2017	459.5	4 174.0	3 959.7	637.6	9 230.7	0.0	0.0	0.0	1 560.8	1 560.8
%	5%	45%	43%	7%	100%	0%	0%	0%	100%	100%

MONTHS	OVERSEAS					GRAND TOTAL				
	CARC	CUTS	OFFAL	PROC	TOTAL	CARC	CUTS	OFFAL	PROC	TOTAL
1	0.0	893.4	0.0	0.0	893.4	0.0	1,204.9	299.3	129.0	1,633.2
2	0.0	276.5	0.0	0.0	276.5	67.6	556.9	220.3	62.4	907.1
3	0.0	666.7	0.0	0.0	666.7	176.9	889.3	279.8	89.1	1,435.1
4	0.0	907.4	0.0	0.0	907.4	81.2	1,138.7	383.0	137.8	1,740.7
5	0.0	683.0	0.0	0.0	683.0	27.5	984.8	350.5	109.7	1,472.5
6	0.0	1,242.0	0.0	0.0	1,242.0	145.7	1,638.8	505.1	171.3	2,460.9
7	0.0	624.4	0.0	0.0	624.4	28.6	796.6	349.7	42.2	1,217.0
8	0.0	759.2	0.0	0.0	759.2	0.0	960.7	209.8	69.6	1,240.1
9	0.0	627.5	0.0	0.0	627.5	30.0	742.6	268.5	87.4	1,128.4
10	0.0	584.5	0.0	0.0	584.5	8.0	748.1	170.3	87.5	1,013.9
11	0.0	679.1	0.0	0.0	679.1	0.0	979.0	338.2	88.0	1,405.3
12	0.0	242.7	0.0	0.0	242.7	0.0	410.1	86.2	44.1	540.5
2018	.	8186.3	.	.	8186.3	565.5	11050.6	3460.7	1118.	16194.8
%	0%	100%	0%	0%	100%	3%	68%	21%	7%	100%
2017	0.0	7917.9	0.0	0.0	7917.9	459.5	12091.9	3959.7	2198.4	18709.4
%	0%	100%	0%	0%	100%	2%	65%	21%	12%	100%

2018 Carcass Mass

Bone-in 244.73

Deboned (84.23% of bone in) 206.14



Table 9 (a): Export of Sheep Carcasses, Cuts and Processed Meat by Export Abattoirs (2019) (tonnes)

MONTHS	RSA MARKETS					OTHER AFRICA				
	CARC	CUTS	OFFAL	PROC	TOTAL	CARC	CUTS	OFFAL	PROC	TOTAL
1	147.7	0.0	23.5	0.0	171.2	0.0	0.0	0.0	0.0	0.0
2	196.1	0.0	24.6	0.0	220.7	0.0	0.0	0.0	0.0	0.0
3	422.9	0.0	47.3	0.0	470.2	0.0	0.3	0.0	0.0	0.3
4	473.8	0.0	113.6	0.0	587.4	0.0	0.0	0.0	0.0	0.0
5	324.9	0.0	22.4	0.0	347.3	0.0	0.0	0.0	0.0	0.0
6	250.6	19.0	22.6	0.0	292.2	0.0	0.0	0.0	0.0	0.0
7	175.4	0.0	0.0	0.0	175.4	0.0	0.0	0.0	0.0	0.0
8	63.4	0.9	8.8	0.0	73.0	0.0	0.0	0.0	0.0	0.0
9	100.7	0.0	0.0	0.0	100.7	0.0	0.0	0.0	0.0	0.0
10	16.5	5.6	2.1	0.0	24.2	0.0	0.0	0.0	0.0	0.0
11	33.6	0.0	0.0	0.0	33.6	0.0	0.0	0.0	0.0	0.0
12	39.4	0.0	0.0	0.0	39.4	0.0	0.0	0.0	0.0	0.0
2019	2244.9	25.5	264.8	.	2535.3	.	.3	.	.	.3
%	89%	1%	10%	0%	100%	0%	0%	0%	0%	0%
2018	3091.8	5.3	100.9	0.0	3198.0	0.0	0.0	0.0	0.0	0.0
%	97%	0%	3%	0%	100%	0%	0%	0%	0%	0%

MONTHS	OVERSEAS					GRAND TOTAL				
	CARC	CUTS	OFFAL	PROC	TOTAL	CARC	CUTS	OFFAL	PROC	TOTAL
1	0.0	0.0	0.0	0.0	0.0	147.7	0.0	23.5	0.0	171.2
2	0.0	0.0	0.0	0.0	0.0	196.1	0.0	24.6	0.0	220.7
3	0.0	0.0	0.0	0.0	0.0	422.9	0.3	47.3	0.0	470.5
4	0.0	0.0	0.0	0.0	0.0	473.8	0.0	113.6	0.0	587.4
5	0.0	0.0	0.0	0.0	0.0	324.9	0.0	22.4	0.0	347.3
6	0.0	0.0	0.0	0.0	0.0	250.6	19.0	22.6	0.0	292.2
7	0.0	0.0	0.0	0.0	0.0	175.4	0.0	0.0	0.0	175.4
8	0.0	0.0	0.0	0.0	0.0	63.4	0.9	8.8	0.0	73.0
9	0.0	0.0	0.0	0.0	0.0	100.7	0.0	0.0	0.0	100.7
10	0.0	0.0	0.0	0.0	0.0	16.5	5.6	2.1	0.0	24.2
11	0.0	0.0	0.0	0.0	0.0	33.6	0.0	0.0	0.0	33.6
12	0.0	0.0	0.0	0.0	0.0	39.4	0.0	0.0	0.0	39.4
2019	2244.9	25.8	264.8	.	2535.5
%	0%	0%	0%	0%	0%	89%	1%	10%	0%	100%
2018	0.0	0.0	0.0	0.0	0.0	3091.8	5.3	100.9	0.0	3198.0
%	0%	0%	0%	0%	0%	97%	0%	3%	0%	100%

2019 Carcass Mass

Bone-in 235.64

Deboned (84.23% of bone in) 198.48



Table 9 (b): Export of Sheep Carcasses, Cuts and Processed Meat by Export Abattoirs (2018) (tonnes)

MONTHS	RSA MARKETS					OTHER AFRICA				
	CARC	CUTS	OFFAL	PROC	TOTAL	CARC	CUTS	OFFAL	PROC	TOTAL
1	138.3	0.0	0.0	0.0	138.3	0.0	0.0	0.0	0.0	0.0
2	161.1	0.0	0.0	0.0	161.1	0.0	0.0	0.0	0.0	0.0
3	371.4	0.0	15.4	0.0	386.8	0.0	0.0	0.0	0.0	0.0
4	403.9	3.0	6.1	0.0	413.0	0.0	0.0	0.0	0.0	0.0
5	425.5	2.3	10.7	0.0	438.6	0.0	0.0	0.0	0.0	0.0
6	325.5	0.0	0.0	0.0	325.5	0.0	0.0	0.0	0.0	0.0
7	242.3	0.0	0.0	0.0	242.3	0.0	0.0	0.0	0.0	0.0
8	171.7	0.0	0.0	0.0	171.7	0.0	0.0	0.0	0.0	0.0
9	183.5	0.0	0.0	0.0	183.5	0.0	0.0	0.0	0.0	0.0
10	169.6	0.0	21.5	0.0	191.1	0.0	0.0	0.0	0.0	0.0
11	236.8	0.0	0.0	0.0	236.8	0.0	0.0	0.0	0.0	0.0
12	262.2	0.0	47.1	0.0	309.3	0.0	0.0	0.0	0.0	0.0
2018	3 091.8	5.3	100.9	0.0	3 198	0.0	0.0	0.0	0.0	0.0
%	97%	0%	3%	0%	100%	0%	0%	0%	0%	0%
2017	3 407.6	27.8	66.1	43.5	3 545.1	0.0	2.9	0.0	0.0	2.9
%	96%	1%	2%	1%	100%	0%	0%	0%	0%	0%

MONTHS	OVERSEAS					GRAND TOTAL				
	CARC	CUTS	OFFAL	PROC	TOTAL	CARC	CUTS	OFFAL	PROC	TOTAL
1	0.0	0.0	0.0	0.0	0.0	138.3	0.0	0.0	0.0	138.3
2	0.0	0.0	0.0	0.0	0.0	161.1	0.0	0.0	0.0	161.1
3	0.0	0.0	0.0	0.0	0.0	371.4	0.0	15.4	0.0	386.8
4	0.0	0.0	0.0	0.0	0.0	403.9	3.0	6.1	0.0	413.0
5	0.0	0.0	0.0	0.0	0.0	425.5	2.3	10.7	0.0	438.6
6	0.0	0.0	0.0	0.0	0.0	325.5	0.0	0.0	0.0	325.5
7	0.0	0.0	0.0	0.0	0.0	242.3	0.0	0.0	0.0	242.3
8	0.0	0.0	0.0	0.0	0.0	171.7	0.0	0.0	0.0	171.7
9	0.0	0.0	0.0	0.0	0.0	183.5	0.0	0.0	0.0	183.5
10	0.0	0.0	0.0	0.0	0.0	169.6	0.0	21.5	0.0	191.1
11	0.0	0.0	0.0	0.0	0.0	236.8	0.0	0.0	0.0	236.8
12	0.0	0.0	0.0	0.0	0.0	262.2	0.0	47.1	0.0	309.3
2018	0.0	0.0	0.0	0.0	0.0	3 091.8	5.3	100.9	0.0	3 198
%	0%	0%	0%	0%	0%	97%	0%	3%	0%	100%
2017	0.0	44.1	0.0	0.0	44.1	3 407.6	74.8	66.1	43.5	3 592.1
%	0%	100%	0%	0%	100%	95%	2%	2%	1%	100%

2018 Carcass Mass
Bone-in

19.30



Table IO: Sex of Cattle Slaughtered at Export Abattoirs 2019 (%)

Month	Bulls	Cows	Heifers	Oxen	Total
Jan	1%	36%	24%	39%	1 811
Feb	3%	41%	25%	31%	5 743
Mar	2%	41%	16%	40%	13 312
Apr	2%	44%	16%	37%	11 335
May	2%	38%	20%	40%	18 687
Jun	2%	49%	15%	34%	15 218
Jul	2%	43%	15%	39%	14 310
Aug	2%	41%	18%	39%	17 027
Sep	3%	40%	15%	42%	13 202
Oct	3%	37%	13%	48%	7 626
Nov	2%	28%	20%	50%	8 142
Dec	2%	35%	27%	37%	2 151
2019	2%	41%	17%	40%	128 564
2018	3%	26%	15%	56%	74 171

*All export abattoir quantities included. Proportions based on Meatco data.

Table II: Cattle Slaughtered at various Abattoir Factories (NCA incl.) (heads)

MONTHS	Export Abattoirs								NCA		Total	
	Meatco Windhoek		Brukarros		Beefcor Okahandja		Other Export Slaughtering		Mobile Abattoir		Total	
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
1	4 676	816	0	0	0	790	238	205	63	0	4 977	1 811
2	4 263	4 461	467	0	0	920	221	362	64	20	5 015	5 723
3	6 139	11 865	977	0	0	902	355	545	153	105	7 624	13 207
4	8 320	10 249	355	0	0	751	151	335	156	101	8 982	11 234
5	6 346	17 745	225	0	0	701	235	241	92	101	6 898	18 586
6	8 967	14 210	618	0	0	830	298	178	163	118	10 046	15 100
7	4 685	13 613	124	0	0	426	246	271	126	116	5 181	14 194
8	5 639	16 149	0	0	0	628	335	250	211	129	6 185	16 898
9	4 658	12 146	0	0	810	789	292	267	172	129	5 932	13 073
10	4 829	6 387	0	0	1 013	933	235	306	155	131	6 232	7 495
11	5 637	7 033	0	0	994	710	307	399	164	106	7 102	8 036
12	816	1 447	0	0	547	448	153	256	65	115	1 581	2 036
Total	64 975	116 121	2 766	0	3 364	8 828	3 066	3 615	1 584	1 171	75 755	129 735

*No slaughter for NCA (Oshakati & Katima), Witvlei and Meatco Okahandja

**Other export slaughtering refers to slaughtering undertaken by Hartlief (Windhoek) and Namibian Natural Meat Producers (Aranos)



Table I2: Type of Live Cattle Exports (2019) (heads)

Months	Calves	Weaners	Stores	Tollies	Oxen	Breeding
1	112	7 255	45	2 955	0	0
2	110	10 029	205	4 953	0	0
3	26	22 132	2 042	5 572	0	12
4	790	20 684	1 356	5 669	22	0
5	5 587	15 131	2 259	8 159	50	110
6	746	16 519	870	6 191	117	0
7	611	16 337	1 141	5 502	36	154
8	2 292	15 891	404	4 283	0	73
9	1 695	13 464	261	3 491	0	0
10	1 109	11 951	438	5 604	0	64
11	430	11 425	219	4 724	0	71
12	439	6 676	93	2 366	0	20
Tot 2019	13 947	167 494	9 333	59 469	225	504
Tot 2018	3 876	177 715	16 785	71 123	581	36

Months	Live Bovine	Heifers	Cow	Slaughter cattle	Bulls	Cows with calves
1	0	1 475	191	0	1	0
2	70	2 729	80	0	6	0
3	0	3 767	396	0	4	0
4	0	3 460	987	0	1	0
5	49	4 861	760	43	45	354
6	36	3 910	916	0	4	68
7	5	3 621	958	0	5	0
8	0	3 336	511	0	0	0
9	0	2 766	689	21	19	69
10	0	2 001	809	0	10	0
11	68	2 242	384	0	5	0
12	0	1 274	311	0	7	56
Tot 2019	228	35 442	6 992	64	107	547
Tot 2018	469	43 139	4 699	0	248	209



Table I3: Grades of Beef Carcasses at Export Abattoirs (2019) (%)

Grades	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Avg 2019	Avg 2018
A0	0.50%	1.11%	1.19%	0.79%	0.91%	0.75%	1.28%	1.05%	1.08%	1.5%	1.46%	0.79%	1.05%	0.62%
A1	2.93%	1.85%	1.77%	2.17%	1.93%	1.93%	1.73%	2.21%	2.08%	2.5%	3.67%	5.11%	2.25%	2.18%
A2	13.64%	7.02%	3.49%	5.33%	11.43%	7.05%	9.20%	11.62%	14.58%	10.2%	12.42%	10.95%	9.64%	8.27%
A3	1.82%	1.67%	0.31%	0.39%	1.31%	0.66%	0.93%	1.86%	1.98%	1.5%	1.72%	1.33%	1.29%	1.58%
A4	0.00%	0.12%	0.02%	0.02%	0.07%	0.03%	0.07%	0.08%	0.08%	0.1%	0.05%	0.20%	0.06%	0.16%
A5	0.00%	0.07%	0.00%	0.00%	0.01%		0.00%	0.02%	0.02%	0.0%	0.00%		0.02%	0.00%
A6	0.00%	0.00%	0.00%	0.01%	0.00%		0.00%	0.01%	0.04%	0.0%	0.00%		0.01%	0.00%
AB0	1.49%	1.60%	3.67%	2.65%	2.88%	1.72%	2.01%	1.49%	1.71%	1.5%	0.90%	0.69%	1.97%	1.17%
AB1	2.98%	3.48%	4.74%	4.60%	4.14%	2.98%	4.04%	2.41%	2.13%	2.4%	3.03%	3.78%	3.36%	3.93%
AB2	5.63%	8.17%	5.69%	6.26%	8.50%	7.50%	7.26%	7.43%	7.57%	8.2%	11.88%	8.01%	7.65%	12.71%
AB3	1.27%	1.99%	0.60%	0.63%	1.48%	1.25%	1.01%	1.46%	1.21%	0.9%	1.50%	1.03%	1.21%	2.73%
AB4	0.06%	0.19%	0.04%	0.06%	0.09%	0.11%	0.08%	0.10%	0.09%	0.1%	0.37%	0.15%	0.11%	0.42%
AB5	0.06%	0.07%	0.00%	0.00%	0.01%	0.01%	0.00%	0.01%	0.05%	0.1%	0.01%		0.02%	0.11%
AB6	0.06%	0.00%	0.00%	0.00%	0.01%		0.00%	0.02%	0.02%	0.0%	0.00%		0.01%	0.07%
B0	2.87%	4.18%	5.89%	4.38%	4.29%	2.89%	4.04%	4.05%	3.80%	5.8%	3.25%	3.98%	4.13%	2.18%
B1	5.47%	6.22%	9.95%	8.71%	6.18%	4.91%	6.75%	4.85%	4.53%	4.8%	4.78%	3.88%	6.11%	7.37%
B2	11.49%	11.70%	14.04%	12.24%	10.90%	12.23%	10.29%	10.87%	9.85%	11.8%	15.03%	7.61%	11.86%	19.32%
B3	2.04%	2.65%	1.84%	1.61%	1.84%	2.34%	1.61%	1.86%	1.36%	2.1%	2.32%	1.47%	1.96%	4.33%
B4	0.22%	0.26%	0.20%	0.15%	0.21%	0.20%	0.17%	0.13%	0.14%	0.2%	1.02%	0.10%	0.26%	0.72%
B5	0.17%	0.17%	0.02%	0.03%	0.04%	0.02%	0.04%	0.06%	0.02%	0.1%	0.05%	0.05%	0.06%	0.17%
B6	0.00%	0.05%	0.02%	0.02%	0.02%	0.03%	0.01%	0.02%	0.06%	0.1%	0.05%	0.05%	0.03%	0.14%
C0	10.71%	6.32%	8.33%	6.81%	6.73%	7.99%	9.46%	8.96%	8.56%	8.6%	6.69%	15.86%	8.10%	2.20%
C1	6.90%	5.82%	8.72%	8.79%	8.37%	7.94%	7.88%	7.85%	7.34%	6.5%	5.70%	11.54%	7.43%	3.37%
C2	20.21%	22.86%	22.19%	26.56%	21.39%	26.57%	23.65%	24.02%	24.16%	23.0%	18.14%	18.57%	22.97%	16.08%
C3	5.91%	9.40%	5.06%	6.06%	4.74%	7.77%	5.61%	5.49%	5.64%	6.0%	3.23%	2.95%	5.90%	6.84%
C4	1.27%	1.50%	0.88%	0.58%	0.70%	1.22%	1.00%	0.73%	0.52%	0.6%	0.47%	0.20%	0.85%	1.57%
C5	0.33%	0.45%	0.23%	0.16%	0.16%	0.34%	0.24%	0.16%	0.11%	0.2%	0.43%	0.05%	0.25%	0.49%
C6	0.44%	0.44%	0.34%	0.16%	0.21%	0.25%	0.27%	0.27%	0.10%	0.2%	0.87%	0.29%	0.32%	0.48%
MEASELS	1.38%	0.42%	0.56%	0.62%	1.16%	1.05%	1.02%	0.67%	0.84%	0.8%	0.77%	1.03%	0.85%	0.69%
CONDEMNED	0.17%	0.23%	0.25%	0.23%	0.32%	0.27%	0.35%	0.26%	0.36%	0.4%	0.18%	0.34%	0.27%	0.25%
TOTAL	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

Carcasses (n)													TOTAL
Tot (n) 2019	1 811	5 743	13 312	11 335	18 687	15 218	14 310	17 027	13 202	7 626	8 142	2 151	128 564
Tot (n) 2018	4 914	4 951	7 471	8 826	6 806	9 883	5 055	5 974	5 760	6 077	6 938	1 516	74 171
Tot (n) 2017	1 093	5 625	7 168	6 195	8 508	13 504	10 630	7 576	8 808	4 447	6 033	4 203	83 790

*Statistics based on all export facilities



Table I4: Average Beef Carcass Mass at Export Abattoir (2019) (kg)

Grades	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Avg2019	Avg2018
A0	180.96	180.02	174.64	182.28	183.81	161.73	176.89	179.57	166.35	156.01	165.65	170.26	173.18	193.93
A1	209.77	184.70	198.69	199.72	205.84	203.41	191.65	202.33	204.20	200.98	194.13	203.32	199.90	209.96
A2	213.69	211.70	221.35	215.69	218.15	221.94	217.68	219.11	214.15	217.62	210.35	206.15	215.63	227.42
A3	209.29	227.00	230.48	653.99	220.91	229.91	226.42	227.39	215.68	224.96	221.30	216.90	258.69	235.43
A4														234.31
A5														252.24
A6														236.00
AB0	90.78	181.45	193.28	197.26	196.92	189.94	187.78	184.98	183.19	192.88	175.78	168.67	178.57	213.78
AB1	143.29	192.32	210.70	208.30	218.41	205.37	206.85	210.58	204.45	201.99	194.86	174.88	197.67	224.05
AB2	161.49	231.50	231.14	228.89	229.98	235.37	231.19	232.98	228.06	227.87	219.44	200.62	221.55	237.73
AB3	178.23	242.27	240.86	236.76	238.23	245.77	251.15	239.39	230.41	225.67	219.82	223.50	231.00	246.28
AB4	87.90	238.90	252.32	242.90	239.94	245.29	254.14	255.64	235.30	220.70		239.30	228.39	250.03
AB5	109.60	264.50			233.20	276.90							221.05	257.96
AB6	242.30												242.30	268.73
B0	379.84	183.82	213.44	214.31	204.81	207.41	201.76	189.30	195.29	189.72	197.43	166.78	211.99	227.43
B1	330.43	223.85	228.44	226.01	228.04	221.52	219.89	229.14	228.39	227.68	216.62	174.63	229.55	240.01
B2	302.23	239.31	243.65	239.35	243.42	245.56	238.61	242.53	240.60	238.87	232.32	186.49	241.08	249.98
B3	272.93	244.35	266.81	250.73	255.58	264.90	257.19	251.86	251.55	234.66	227.49	270.16	254.02	263.98
B4	301.63	256.77	271.88	269.70	260.94	276.10	283.69	273.03	272.10	239.32	240.90	358.20	275.35	264.48
B5	338.75	263.60	248.70	294.80	289.63	294.90	272.99	304.40	295.50	322.00	201.40	310.10	286.40	278.99
B6														279.43
C0	182.39	200.83	211.22	205.51	205.55	198.04	193.62	197.01	200.18	198.17	195.26	182.57	197.53	227.44
C1	220.87	218.22	261.87	225.94	227.09	225.21	216.09	221.55	230.21	233.31	231.22	193.16	225.40	245.17
C2	239.56	233.74	241.06	235.51	240.51	238.22	234.06	237.52	243.78	237.91	247.38	193.87	235.26	251.84
C3	263.63	265.88	264.19	253.33	266.07	267.36	263.70	264.87	263.06	249.88	261.97	257.16	261.76	264.71
C4	277.17	278.32	281.20	275.20	284.00	288.99	276.05	295.42	294.92	278.64		335.40	287.76	277.75
C5	269.70	289.03	308.26	269.74	308.79	290.78	288.42	292.08	329.53	295.90		340.20	298.40	294.09
C6	285.11	312.64	304.85	308.40	330.56	311.27	329.15	303.10	328.60	339.40		354.20	318.85	291.57
Measels	221.57	241.61	239.35	224.28	244.58	234.94	225.12	230.49	218.26	233.37	217.00	210.76	228.45	244.25
Condemned	180.96	246.30	235.80	234.40	230.80	245.00	227.80	231.00	227.94	213.34	225.20	206.80	225.45	248.17

Avg Mass

Avg 2019	226.70	234.11	240.59	253.88	240.23	241.03	236.33	238.14	237.57	233.37	214.78	231.00	235.64	
Avg 2018	248.90	242.10	247.70	256.40	250.80	252.10	248.70	245.10	241.50	236.70	237.50	229.30	244.73	
Avg 2017	238.28	225.87	236.76	233.61	236.57	239.21	239.20	240.57	239.27	241.21	235.81	236.08	236.87	
Avg 2016	223.50	233.10	237.00	242.20	248.80	245.80	242.40	235.30	232.40	220.70	258.30	230.40	237.49	

*Monthly weighted average based on all export abattoir gradings, weight per grade is a simple average



Table 15: Average Sheep Carcass Mass at Export Abattoir (2019) (kg)

Classes	1	2	3	4	5	6	7	8	9	10	11	12	Avg
A0	11.29	12.56	12.70	12.32	12.05	12.47	12.51	12.85	11.98	11.38	11.36	11.58	12.09
A1	12.82	13.78	13.77	13.38	13.42	13.62	13.68	13.68	12.83	13.09	12.80	12.15	13.25
A2	15.62	15.77	15.82	15.10	15.59	15.70	16.20	15.28	15.20	15.29	15.74	15.03	15.53
A3	17.71	17.45	18.77	17.02	17.46	17.57	17.96	16.58	17.25	16.92	17.67	16.53	17.41
A4		18.22	18.24	18.03	17.99	18.25	18.21	16.92	17.64	18.05	20.99	17.44	18.18
A5		19.24	18.94	18.88	18.66	18.25	18.74	16.95	18.11	17.61	19.04	18.41	18.44
A6		18.76	19.75	20.37	19.60	18.25	18.84	18.45	16.73	19.24	18.83	19.15	18.91
AB0	12.76	13.00	13.69	13.40	12.32	14.52	13.51	15.65	12.97	13.51	12.89	12.81	13.42
AB1	13.13	14.60	14.78	14.05	13.31	15.28	14.72	16.12	14.78	14.67	16.51	13.36	14.61
AB2	16.56	17.17	17.10	16.20	16.27	17.79	16.55	17.03	16.48	17.85	18.02	16.61	16.97
AB3	18.58	19.70	20.74	18.62	19.15	20.74	20.30	18.97	18.11	21.92	19.79	18.89	19.63
AB4	22.32	21.20	22.88	20.61	21.36	22.85	21.06	22.05	18.72	24.66	18.21	21.65	21.46
AB5	25.24	21.71	22.91	21.58	22.94	23.13	21.31	25.83	22.11	19.93	20.30	30.00	23.08
AB6	16.75	24.18	23.14	21.94	22.07	25.12	18.25	19.83	18.95		18.55	16.40	20.47
B0	15.05	13.80	15.98	15.52	13.53	15.50	14.40	16.03	13.67	14.93	14.26	13.04	14.64
B1	15.53	14.84	16.12	15.79	15.07	16.32	15.52	16.82	15.23	15.39	16.87	13.96	15.62
B2	19.18	18.06	18.40	17.84	17.82	18.15	17.87	18.31	18.11	17.96	21.41	18.99	18.51
B3	20.85	21.28	21.78	20.24	21.19	22.00	20.62	20.64	20.15	22.92	23.92	21.32	21.41
B4	21.74	23.12	23.03	22.21	23.53	21.57	22.25	19.41	23.14	27.57	23.84	21.29	22.72
B5	26.05	25.35	23.20	23.19	25.79	22.20	20.18	20.84	22.51		23.26	26.74	23.57
B6	26.93	24.97	27.06	24.25	29.08	26.74	22.23	22.54	24.54		27.44	24.60	25.49
C0	16.51	17.25	17.80	16.10	16.77	16.59	16.86	16.73	16.42	17.03	14.53	13.74	16.36
C1	17.72	18.43	18.07	17.58	17.90	17.82	17.14	18.72	18.37	17.62	16.79	26.11	18.52
C2	19.66	19.74	19.43	19.40	19.90	19.47	19.15	19.86	21.10	20.13	20.19	19.09	19.76
C3	22.68	21.83	21.41	22.06	22.53	22.83	22.21	21.53	23.86	22.98	23.26	22.96	22.51
C4	24.91	23.62	24.31	22.90	23.65	21.64	24.19	21.45	26.26	26.54	29.32	26.86	24.64
C5	27.80	28.36	24.77	25.09	26.61	24.33	23.30	24.50	25.74	26.48	24.90	27.90	25.82
C6	27.91	28.87	29.46	26.44	28.94	23.98	24.34	22.26	32.15	31.73	43.28	25.90	28.77
Avg 2019	19.41	19.53	19.79	18.93	19.45	19.38	18.65	18.78	19.04	19.41	20.14	19.38	19.32
Avg 2018	19.74	18.99	19.27	18.49	19.15	19.50	20.41	19.01	19.47	19.19	19.07	19.30	19.30

*Blank fields imply that no amount of that grade was slaughtered during the month

Table 16: Average Producer Price of Beef Carcasses at Export Abattoirs (2019) (N\$ per kg)

Grades	1	2	3	4	5	6	7	8	9	10	11	12	Avg
A0	40.94	41.37	41.75	41.25	42.69	40.07	39.86	40.67	39.79	35.40	39.52	42.80	40.51
A1	46.81	46.84	45.76	45.13	45.96	46.58	45.37	45.20	42.92	42.43	43.48	44.30	45.06
A2	47.05	47.15	46.90	46.89	46.97	46.96	45.88	45.51	44.08	44.33	44.93	45.60	46.02
A3	46.40	47.10	47.00	47.00	46.99	47.05	45.75	45.57	44.39	45.10	45.83	46.10	46.19
A4		47.10	47.18	47.23	47.02	46.93	45.48	45.71	44.90	45.38	46.83	46.69	46.40
A5		47.09			46.50			45.67	45.73	44.46			45.89
A6				47.45				45.00	45.87	45.50			45.96
AB0	40.52	42.85	42.59	42.16	42.62	41.14	39.23	38.67	40.92	37.30	35.41	39.65	40.25
AB1	46.59	47.01	46.47	45.98	46.71	46.34	45.62	45.14	42.96	42.46	43.47	43.80	45.21
AB2	46.91	47.17	46.98	46.90	47.07	47.06	45.96	45.59	44.49	44.80	45.30	45.57	46.15
AB3	46.83	47.15	47.09	47.09	47.10	47.15	46.08	45.68	44.95	45.13	41.71	46.37	46.03
AB4	46.48	47.20	47.22	47.26	46.77	47.00	45.79	45.75	44.87	44.96	46.48	47.66	46.45
AB5	46.21	47.35			45.00	47.38		45.78	45.27	45.25	46.50		46.09
AB6	47.25				47.45			45.80	45.18	45.95			46.33
B0	38.24	41.97	41.43	40.43	40.65	39.57	38.27	36.71	40.92	35.63	38.59	37.67	39.17
B1	43.25	44.39	45.27	44.66	45.40	44.75	44.61	44.11	43.02	42.73	44.07	43.64	44.16
B2	46.15	46.08	45.91	45.89	45.99	45.80	44.96	44.52	43.84	44.00	45.22	45.52	45.32
B3	45.66	46.21	45.86	45.76	46.04	45.75	44.99	44.62	44.34	43.96	45.54	47.42	45.51
B4	45.71	46.03	44.95	45.84	45.86	45.20	44.59	44.78	44.74	44.02	46.21	47.95	45.49
B5	45.71	46.25	46.31	46.37	46.34	45.59	43.67	44.89	44.89	44.92	45.39	47.95	45.69
B6		46.33	45.47	46.33	46.28	45.27	46.43	43.63	44.89	44.81	46.05	47.95	45.77
C0	38.47	38.58	38.63	36.03	37.87	35.05	33.28	32.47	37.19	34.45	34.24	37.60	36.16
C1	41.31	44.02	45.37	44.45	45.25	45.26	43.51	42.64	40.69	40.93	43.22	43.47	43.34
C2	43.64	45.70	45.81	45.66	45.88	45.84	43.73	42.98	42.03	42.20	44.17	45.31	44.41
C3	43.62	45.98	45.79	45.83	45.91	45.71	44.01	43.14	42.95	42.88	43.75	46.74	44.69
C4	44.38	44.49	45.58	43.60	45.73	45.88	43.84	43.34	43.17	42.94	41.93	47.40	44.36
C5	45.48	44.01	45.75	45.35	45.66	45.75	44.17	43.34	43.38	43.27	42.83	47.45	44.70
C6	45.61	46.04	45.81	44.71	45.72	45.22	43.64	43.41	43.41	43.41	44.41	47.44	44.90
Measles	36.15	33.08	32.25	32.25	34.71	42.65	40.14	40.92	37.30	36.24	39.68	39.93	37.11
Condemned	19.61	16.77	18.00	17.36	20.03	16.49	17.73	18.88	22.14	16.75	22.58	18.42	18.73
Avg 2019	44.09	43.94	43.72	43.56	44.22	43.83	42.60	42.13	41.86	40.94	42.01	43.66	43.05
Avg 2018	41.18	37.86	40.88	41.60	41.52	40.36	38.08	39.29	40.22	42.76	43.63	43.81	40.93

*Blank cells imply that no animals of that grade was slaughtered during the month

**Monthly and annual averages for all grades are weighted by slaughter quantity (calculations based on all export abattoir data)



Table 17: Average Producer Price of Sheep Carcasses at Export Abattoirs (2019) (N\$ per kg)

Classes	1	2	3	4	5	6	7	8	9	10	11	12	Avg
A0	36.99	39.38	36.07	34.80	33.66	36.91	38.98	42.19	42.79	37.59	40.94	39.26	38.30
A1	55.30	57.45	55.03	52.37	51.46	55.02	58.04	57.82	61.28	57.55	57.43	60.25	56.58
A2	57.47	60.39	56.98	55.20	54.58	57.80	63.15	61.72	64.82	62.33	60.95	65.89	60.11
A3	57.25	61.15	57.60	55.65	52.58	57.61	61.23	61.25	68.08	63.52	61.38	65.99	60.27
A4	47.16	51.02	48.10	47.91	44.57	48.81	49.52	47.77	55.20	59.13	54.67	61.05	51.24
A5	40.45	45.82	42.33	43.00	38.95	44.52	45.09	43.77	49.77	44.36	44.37	47.17	44.13
A6	40.54	44.87	41.42	44.80	36.68	44.85	44.10	40.94	44.19	44.28	44.59	46.89	43.18
AB0	31.51	35.73	34.28	33.11	27.86	32.98	32.29	35.92	29.27	30.93	30.59	35.03	32.46
AB1	45.77	49.86	49.52	45.17	41.65	46.95	48.03	45.71	44.06	42.77	43.80	46.49	45.82
AB2	47.10	50.42	49.26	46.63	45.63	47.76	49.99	47.17	47.50	45.98	45.82	48.58	47.65
AB3	47.65	50.42	48.66	51.53	46.81	47.52	47.33	45.69	49.42	46.34	45.61	48.96	48.00
AB4	40.66	41.51	40.18	40.92	40.32	42.85	42.55	39.82	39.32	42.36	40.70	47.94	41.59
AB5	36.76	37.32	35.95	35.44	34.54	29.02	36.54	33.81	40.34	36.45	33.34	43.48	36.08
AB6	37.80	37.58	35.52	35.40	31.34	38.01	39.54	35.88	32.96		34.79	38.00	36.07
B0	31.07	33.23	30.57	30.31	23.46	28.95	28.61	30.70	28.42	29.51	28.87	31.26	29.58
B1	44.12	46.73	44.91	40.96	37.24	39.82	42.19	39.71	42.76	43.71	43.07	44.64	42.49
B2	45.60	48.05	45.77	42.52	42.32	41.22	43.63	44.04	46.06	44.67	43.94	44.00	44.32
B3	45.52	47.21	46.33	42.38	43.76	40.05	42.85	43.11	48.50	44.48	44.37	43.92	44.37
B4	39.69	40.42	39.44	37.13	37.14	36.32	36.52	32.76	41.08	41.17	39.14	43.61	38.70
B5	34.94	36.53	34.53	31.40	28.15	31.84	32.12	29.55	33.05		34.79	37.07	33.09
B6	36.96	34.47	34.74	30.68	25.78	29.90	30.39	28.70	30.67		34.07	42.00	32.58
C0	29.61	32.49	29.18	26.85	23.76	27.39	28.20	26.82	27.18	30.88	29.22	34.77	28.86
C1	43.33	45.10	42.75	40.13	36.03	37.54	39.87	36.91	43.43	43.18	41.76	43.71	41.15
C2	43.61	44.86	43.55	41.77	40.15	39.39	43.50	40.63	46.37	43.56	45.44	44.33	43.10
C3	43.38	45.06	44.14	41.51	40.63	38.91	39.40	38.93	47.65	43.10	41.53	44.33	42.38
C4	38.92	39.77	37.43	35.75	34.07	35.66	34.70	33.81	16.62	38.70	36.45	44.90	35.57
C5	33.32	33.17	33.01	31.08	28.22	32.34	30.95	28.07	36.00	32.89	33.37	37.93	32.53
C6	33.82	33.44	32.00	30.55	27.20	32.46	28.39	26.91	31.46	31.70	29.57	38.18	31.31
Avg 2019	41.65	43.69	41.76	40.18	37.45	40.09	41.35	40.00	42.44	43.25	41.59	45.34	41.57
Avg 2018	43.00	42.46	40.21	37.72	37.73	40.64	44.09	45.78	46.22	45.77	46.54	50.16	43.36



Table 18 (a)(i): National Livestock Auctions (Cattle Average Price) (2019)

Types	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Avg 2019	Avg 2018
Weaners														
N\$ per kg	23.51	28.36	22.14	23.21	20.27	21.16	23.48	23.47	23.43	25.54	25.38	28.55	24.04	30.88
Tollies														
N\$ per kg	27.91	30.65	24.73	25.53	22.51	24.73	25.81	26.02	26.66	29.94	28.98	30.57	27.00	32.19
Stores														
N\$ per kg	23.95	24.56	19.87	19.41	18.16	19.50	20.38	20.44	20.03	20.44	21.70	22.80	20.94	24.21
Slaughter Oxen														
N\$ per kg	24.45	24.47	20.51	19.11	19.19	20.79	20.41	19.34	19.98	23.51	22.47	25.75	21.67	22.17
Slaughter Heifers														
N\$ per kg	23.43	23.06	18.79	20.05	17.78	19.03	20.86	21.54	18.92	21.89	22.15	23.71	20.93	23.77
Cow Lean														
N\$ per kg	17.24	17.09	12.63	12.75	11.68	13.29	13.49	14.64	14.57	14.48	15.23	16.09	14.43	16.52
Cow Fat														
N\$ per kg	25.56	23.81	18.39	19.88	18.68	20.07	21.05	20.79	20.91	23.05	23.87	24.87	21.74	21.57

*LABTA forms the basis for National Auction prices

Table 18 (a)(ii): National Livestock Auctions (Cattle Average Mass) (2019)

Types	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Avg 2019
Weaners													
kg	126.00	159.00	161.00	161.00	167.00	155.00	162.00	158.00	145.00	135.00	139.00	143.00	150.92
Tollies													
kg	174.00	187.00	186.00	194.00	198.00	186.00	189.00	181.00	175.00	173.00	166.00	171.00	181.67
Heifers													
kg	185.00	195.00	200.00	205.00	196.00	192.00	191.00	184.00	182.00	180.00	175.00	176.00	188.42
Store Oxen													
kg	288.00	298.00	295.00	309.00	296.00	326.00	291.00	309.00	304.00	295.00	279.00	275.00	297.08
Store Heifers													
kg	276.00	287.00	294.00	285.00	298.00	294.00	288.00	282.00	283.00	276.00	260.00	276.00	283.25
Slaughter Oxen													
kg	472.00	484.00	447.00	457.00	448.00	476.00	483.00	465.00	460.00	480.00	457.00	481.00	467.50
Slaughter Heifers													
kg	322.00	323.00	384.00	360.00	365.00	365.00	391.00	352.00	345.00	346.00	351.00	350.00	354.50
Cows Fat													
kg	484.00	469.00	465.00	468.00	482.00	474.00	476.00	479.00	485.00	472.00	469.00	471.00	474.50
Cows Medium													
kg	411.00	406.00	420.00	428.00	430.00	430.00	432.00	408.00	412.00	406.00	397.00	407.00	415.58
Cows Lean													
kg	355.00	353.00	355.00	374.00	365.00	367.00	364.00	353.00	347.00	354.00	345.00	341.00	356.08
Slaughter Bulls													
kg	554.00	519.00	561.00	558.00	595.00	580.00	581.00	578.00	553.00	563.00	584.00	574.00	566.67
Cows with Calves													
kg	-	-	-	-	-	-	-	-	-	-	-	-	-

*LABTA forms the basis for National Auction mass

Table 18 (a)(iii): National Livestock Cattle Marketing (2019)

Types	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Tot 2019
Weaners													
heads	885	1 577	1 487	1 619	2 845	2 187	3 895	3 190	2 033	1 699	2 203	993	24 613
Tollies													
heads	7 387	10 151	11 261	10 898	11 609	10 330	17 435	10 456	8 712	7 554	8 042	3 177	117 012
Heifers													
heads	5 427	7 514	8 659	7 198	7 366	6 646	9 858	6 251	6 104	6 299	6 395	2 504	80 221
Store Oxen													
heads	696	1 025	1 179	1 102	1 688	1 440	819	1 154	706	693	960	391	11 853
Store Heifers													
heads	535	671	839	794	992	999	731	862	639	609	832	415	8 918
Slaughter Oxen													
heads	390	336	611	613	489	450	294	483	281	185	436	141	4 709
Slaughter Heifers													
heads	204	290	321	284	318	264	208	285	100	180	135	117	2 706
Cows Fat													
heads	745	999	717	720	1,267	893	658	642	524	440	625	314	8 544
Cows Medium													
heads	1 538	2 531	2 518	2 733	2 606	2 182	2 081	2 148	1 562	1 202	1 557	740	23 398
Cows Lean													
heads	1 491	2 668	3 782	2 782	3 345	2 635	2 829	2 302	2 113	2 209	1 961	1 420	29 537
Slaughter Bulls													
heads	235	359	306	319	366	243	280	306	243	272	266	150	3 345
Cows with Calves													
heads	92	173	253	165	300	144	153	98	85	93	87	19	1 662
Total Marketed	19 625	28 294	31 933	29 227	33 191	28 413	39 241	28 177	23 102	21 435	23 499	10 381	
													316 518

*LABTA forms the basis for National Auction data



Table 18 (b)(i): National Livestock Auctions (Sheep Average Price) (2019)

Types	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Avg 2019
Sheep Lamb Dorper													
N\$ per kg	25.96	28.84	25.76	19.84	20.87	25.97	27.31	29.61	28.22	29.51	31.14	27.59	26.72
Sheep Castrate Dorper													
N\$ per kg	25.08	25.77	23.99	18.92	21.46	23.11	22.53	25.81	24.85	26.98	29.17	26.48	24.51
Sheep Ewe Dorper													
N\$ per kg	23.36	21.25	18.11	23.03	16.76	20.68	21.37	21.45	19.18	22.51	22.95	22.95	21.13
Sheep Ewe & Lamb Dorper													
N\$ per kg	-	-	-	-	-	-	-	-	-	-	-	-	-
Sheep Ram Dorper													
N\$ per kg	19.17	19.61	19.26	16.81	15.19	17.21	17.31	16.78	20.76	20.47	25.97	24.84	19.45

*LABTA forms the basis for National Auction prices

Table 18 (b)(ii): National Livestock Auctions (Sheep Average Mass) (2019)

Types	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Avg 2019
Sheep Lamb Dorper													
kg	28.00	25.00	33.00	32.00	27.00	36.00	32.00	34.00	31.00	31.00	28.00	32.00	30.75
Sheep Castrate Dorper													
kg	36.00	35.00	32.00	35.00	36.00	39.00	36.00	40.00	34.00	36.00	34.00	35.00	35.67
Sheep Ewe Dorper													
kg	36.00	39.00	40.00	42.00	40.00	45.00	48.00	44.00	43.00	41.00	44.00	45.00	42.25
Sheep Ewe & Lamb Dorper													
kg											-	-	-
Sheep Ram Dorper													
kg	51.00	49.00	50.00	52.00	48.00	55.00	64.00	60.00	46.00	55.00	40.00	33.00	50.25

*LABTA forms the basis for National Auction mass

Table 18 (b)(iii): National Livestock Auctions Sheep Marketing (2019)

Types	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Tot 2019
Sheep Lamb Dorper													
heads	1 337	1 878	2 834	2 246	2 155	6 783	5 192	3 132	1 581	1 311	1 157	518	30 124
Sheep Castrate Dorper													
heads	1 762	1 220	1 352	1 492	1 160	3371	3 411	1 117	965	1 735	1 110	139	18 834
Sheep Ewe Dorper													
heads	1 806	1 766	2 531	3 524	2 380	4 188	3 575	3 090	1 480	2 479	1 824	362	29 005
Sheep Ewe & Lamb Dorper													
heads	16	7	12	8	-	28	-	-	3	6	6	-	86
Sheep Ram Dorper													
heads	139	201	364	324	420	561	288	358	236	386	167	14	3 458

*LABTA forms the basis for National Auction data



Table 18 (c)(i): National Livestock Auctions (Goat Average Price) (2019)

Types	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Avg 2019
Goat Lamb													
N\$ per kg	25.26	26.22	27.58	24.53	28.18	27.25	27.03	33.59	26.61	25.62	30.65	26.13	27.39
Goat Kapater													
N\$ per kg	22.96	27.16	27.97	28.21	27.46	28.14	25.58	32.41	30.61	29.29	33.23	31.32	28.70
Goat Ewe													
N\$ per kg	21.97	20.88	22.81	20.56	19.01	22.54	23.23	26.34	22.64	24.97	24.75	26.03	22.98
Goat Ewe & Lamb													
N\$ per kg			-	-	-	-	-	-	-	-	-	-	-
Goat Ram													
N\$ per kg	18.05	22.37	24.86	23.49	21.89	23.59	26.61	26.55	25.88	25.88	26.79	25.21	24.26

*LABTA forms the basis for National Auction prices

Table 18 (c)(ii): National Livestock Auctions (Goat Average Mass) (2019)

Types	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Avg 2019
Goat Lamb													
kg	23.00	21.00	24.00	25.00	18.00	26.00	26.00	22.00	25.00	24.00	23.00	23.00	23.33
Goat Kapater													
kg	31.00	32.00	32.00	39.00	29.00	39.00	36.00	35.00	38.00	34.00	34.00	31.00	34.17
Goat Ewe													
kg	37.00	39.00	38.00	43.00	36.00	40.00	39.00	38.00	39.00	35.00	36.00	33.00	37.75
Goat Ewe & Lamb													
kg				-	-	-	-	-	-	-	-	-	-
Goat Ram													
kg	54.00	46.00	43.00	40.00	36.00	44.00	35.00	43.00	44.00	43.00	43.00	33.00	42.00

*LABTA forms the basis for National Auction mass

Table 18 (c)(iii): National Livestock Auctions Goat Marketing (2019)

Types	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Tot 2019
Goat Lamb													
heads	680	1 163	1 314	1 196	923	2 882	4 614	3 607	2 474	2 153	952	1 956	23 914
Goat Kapater													
heads	2 273	2 096	2 110	3 010	2 978	2 782	2 969	3 088	4 315	4 529	2 229	1 200	33 579
Goat Ewe													
heads	1 838	2 061	2 044	3 041	2 479	3 916	4 751	2 960	2 544	2 669	1 973	1 726	32 002
Goat Ewe & Lamb													
heads	27	-	20	14	-	23	18	-	13	10	25	19	169
Goat Ram													
heads	147	201	243	610	284	623	672	419	405	552	167	389	4 712

*LABTA forms the basis for National Auction data

Table 19: Total Marketing of Cattle (1968 to 2019) (heads)

Year	Total Live Export	Export Abattoirs (SVCF)	Export Abattoirs (NVCF)	Namibia Butchers	Namibia Total Marketing	Slaughter Mass (kg)
1968	259 490	32 333	–	26 666	318 489	220.10
1969	240 591	46 915	–	26 156	313 662	215.30
1970	312 383	75 219	–	31 295	418 897	200.10
1971	371 502	10 186	–	30 409	412 097	192.40
1972	429 195	122 313	–	33 521	585 029	194.80
1973	324 547	149 414	–	35 039	509 000	198.20
1974	212 478	33 853	–	30 445	276 776	212.10
1975	249 565	43 823	–	34 433	327 821	216.40
1976	260 869	93 214	–	37 455	391 538	220.10
1977	199 757	115 175	–	35 348	350 280	216.10
1978	239 994	123 545	–	35 338	398 877	216.00
1979	228 857	162 762	–	31 556	423 175	203.10
1980	236 435	185 613	–	41 112	463 160	209.50
1981	330 642	108 356	–	34 377	473 375	205.50
1982	184 954	106 015	–	32 348	323 317	199.20
1983	114 258	118 486	–	35 902	268 646	214.00
1984	112 501	118 493	323	37 573	268 890	218.00
1985	137 375	120 936	3 641	39 094	301 046	212.80
1986	142 178	112 435	5 241	44 230	304 084	216.90
1987	184 153	115 889	5 587	42 571	348 200	221.30
1988	160 077	120 807	5 877	40 241	327 002	225.00
1989	163 067	138 223	5 079	40 009	346 378	225.00
1990	144 582	136 261	5 052	37 565	323 460	220.00
1991	135 367	151 828	4 837	41 813	333 845	227.80
1992	157 071	154 643	17 106	36 814	365 634	232.00
1993	179 648	166 609	16 512	37 931	400 700	234.00
1994	190 660	162 672	18 604	34 108	406 044	227.00
1995	198 773	156 381	29 690	29 645	414 489	221.34
1996	279 127	170 707	19 724	28 405	497 963	209.20
1997	92 661	88 879	13 522	31 713	226 775	222.40
1998	148 734	126 824	18 488	26 620	320 666	225.90
1999	152 416	159 522	19 410	20 021	351 369	223.20
2000	79 969	140 589	18 604	22 956	262 118	234.10
2001	110 127	142 624	15 701	41 073	309 525	239.60
2002	148 350	149 833	24 499	15 654	338 336	240.70
2003	150 601	143 885	17 776	9 950	322 212	238.50
2004	144 573	139 162	9 401	9 191	302 327	240.40
2005	210 945	141 348	16 283	8 477	377 053	245.10
2006	172 790	111 821	21 170	12 016	317 797	249.10
2007	172 587	115 460	18 881	10 893	317 821	251.80
2008	129 862	129 622	9 798	10 923	280 205	243.10
2009	133 156	130 035	7 876	9 210	280 277	246.88
2010	198 816	127 141	15 704	15 866	357 527	250.25
2011	204 858	112 602	18 757	20 825	357 042	251.27
2012	128 493	102 980	9 581	23 910	264 964	248.49
2013	262 929	115 819	13 217	33 423	425 388	236.64
2014	103 199	111 101	8 019	21 598	243 917	231.76
2015	282 197	122 267	0	22 367	426 831	232.85
2016	166 161	103 097	0	26 939	296 197	237.49
2017	316 206	83 790	0	53 391	453 387	236.87
2018	318 880	74 171	0	48 508	441 559	244.73
2019	294 352	128 564	0	44 502	467 418	235.64



Table 20: Total Marketing of Small-Stock (1968 to 2019) (heads)

Year	Total Live Export	Namibia Factories	Namibia Butchers	Namibia Total Production
1968	285 936	5 558	112 917	404 411
1969	283 024	6 392	127 829	417 245
1970	256 949	8 755	140 528	406 232
1971	267 023	7 837	148 779	423 639
1972	219 508	2 309	107 470	329 287
1973	167 002	911	88 655	256 568
1974	217 363	5 689	92 646	315 698
1975	314 335	-	98 231	412 566
1976	290 948	-	98 722	389 670
1977	275 951	-	101 425	377 376
1978	253 160	-	117 267	370 427
1979	248 171	-	121 450	369 621
1980	204 050	-	131 670	335 720
1981	583 182	28 220	139 333	750 735
1982	514 514	59 527	139 994	714 035
1983	259 710	65 608	142 323	467 641
1984	302 216	89 713	146 842	538 771
1985	546 513	57 581	143 372	747 466
1986	525 882	41 126	118 239	685 247
1987	604 951	44 039	137 621	786 611
1988	597 621	48 985	132 082	778 688
1989	843 112	87 196	117 011	1 047 319
1990	853 553	102 070	132 676	1 088 299
1991	839 537	108 777	141 557	1 089 871
1992	1 045 809	147 603	152 492	1 345 904
1993	817 608	102 319	118 231	1 038 158
1994	888 410	115 290	96 481	1 100 181
1995	1 008 662	52 907	121 829	1 183 398
1996	928 614	2 198	128 522	1 059 334
1997	865 951	0	87 714	953 665
1998	1 086 320	2 552	105 213	1 194 085
1999	908 153	236 919	196 670	1 341 742
2000	755 363	214 754	192 795	1 162 912
2001	965 713	254 966	153 706	1 374 385
2002	1 149 149	318 713	45 414	1 513 276
2003	1 123 102	366 454	23 155	1 512 711
2004	756 464	435 676	38 427	1 230 567
2005	546 103	772 422	23 715	1 342 240
2006	535 121	725 558	74 101	1 334 780
2007	458 454	856 438	83 044	1 397 936
2008	301 196	762 647	76 818	1 140 661
2009	332 914	865 758	85 946	1 284 618
2010	369 957	842 559	77 137	1 289 653
2011	337 971	742 986	65 475	1 146 432
2012	314 648	768 522	76 311	1 159 481
2013	427 240	798 963	130 345	1 356 548
2014	326 221	559 160	96 854	982 235
2015	628 580	444 927	79 024	1 152 531
2016	452 162	321 413	132 161	905 736
2017	535 476	238 104	149 100	922 680
2018	604 106	191 029	179 361	974 496
2019	601 328	154 398	132 636	888 362

Table 21: DVS National Livestock Census (2019)

Admin Division	Inspection district	CATTLE				SHEEP				GOATS				SHEEP AND GOATS (mixed flocks)				PORCINE			
		Total animals	Establish-ments	Total animals	Dorper	Others	Total sheep animals	Establish-ments	Angora	Boerbok	Others	Total animals	Establish-ments	Total animals	Establish-ments	Swine*	Establish-ments	Total animals	Establish-ments	Total animals	Establish-ments
ZAMBEZI REGION	KATIMA MULILO	172 467	253				302					6 163				-					
OSHANA REGION	ONDANGWA	139 573	156			3 057	3 057					67 915								8 219	8 219
OMUSATI REGION	OUTAPI	299 701	461			16 921	16 921	225				211 411	399	229 926	399					16 695	16 695
OHANGWENA REGION	EEH-HANA	359 419	293			1 351	1 351	293				317 699	293			-	-			13 386	13 386
OSHIKOTO REGION	OMUTHIYA	197 027	540			-	-	-				-	-	284 172				17 503			17 503
OSHIKOTO REGION	TSUMEB	31 083				6 165	6 165					5 547				8 235					8 235
TOTAL OSHIKOTO		228 110	540			6 165	6 165	-				5 547	-	284 172	-	8 235	-	17 503	-	-	25 738
KAVANGO EAST	RUNDU	93 770	360			1 135	1 135	53				28 156	379	32 106	353	-	-	-	-	1 630	1 630
KAVANGO EAST	OMEGA & MUKWE	4 124	11			10	10	4				858	17	955	13	-	-	-	-	12	12
TOTAL KAVANGO EAST		97 894	371			1 145	1 145	57				29 014	396	33 061	366	-	-	-	-	1 642	1 642
KAVANGO WEST	NKURENKURU	120 778	443			-	250	56				46 400	248	46 650	304	-	-	-	-	2 200	2 200
KUNENE	OPUWO	138 875	95			96 102	96 102	93				244 693	93	340 795						195	195
KUNENE	EPUPA	67 656	89			128 725	128 725	86				179 198	82	307 923	168					59	59
KUNENE	SESFONTEIN	33 560	36			10 175	10 175	32				27 677	34	37 852	66					37	37
KUNENE	OUTJO & KHORIXAS	37 008	141			17 772	17 772	141				9 520	141	30 780	141	339			141		339
KUNENE	KAMANJAB & ERWEE	11 162	99		135	7 418	7 553	99				28 719	408	29 127	99			-	-	15	15
TOTAL NCA		288 261	460		135	260 192	260 327	451				493 703	449	753 895	474	339			141	306	21
TOTAL NCA		1 063 379	2 107		135	283 218	283 353	857				857 802	1 386	1 117 778	1 144	339			141	17 534	615
OTJOZONDIUAPA	OTAVI	27 412				5 944	5 944					5 719				66					66
OTJOZONDIUAPA	GROOTFONTEIN	28 684	321			7 722	7 722	220				3 948	383	4 331	191			-	-	28	3
OTJOZONDIUAPA	TSUMKWE	10 428	54			704	704	15				2 070	1 035	3 105	32			33	2	-	33
OTJOZONDIUAPA	MANGETTI EAST	23 645	3			2 512	2 512	2				2 512	41	2 553	1			18	21	-	18
OTJOZONDIUAPA	OKAHANDJA	23 674	369		1 495	23 450	6 900	20				13 815	860	14 675	145			300	15	-	300
OTJOZONDIUAPA	OVITOTO	18 500			1 125	2 965	6 045					5 252	1 557	6 809							
OTJOZONDIUAPA	OTJIWARONGO	45 810	148		25	1 806	2 672	148				10 331	958	11 289	148			35	1		35
OTJOZONDIUAPA	OKAKARARA	79 960	374			26 940	26 940	374				17 513	36 062	53 575	374	35	1	-	-	35	1
TOTAL OTJOZONDIUAPA		238 113	1 269		2 645	52 043	59 439	779				55 441	102 056	158 864	826	101	1	386	39	63	4
OMAHÈKE	GOBABIS	188 277	511		1 747	25 888	76 698					23 045	7 874	30 919						337	337
OMAHÈKE	AMINUIS	9 724	110			5 214	5 214					595	14 656	15 251						138	138
OMAHÈKE	LEONARDVILLE	18 012	174			45 824	45 824					14 180	39 094	53 274						57	57
OMAHÈKE	OTJINENE	65 858	136			1 742	1 742	136				6 121	136							-	136
OMAHÈKE	EPUKIRO	43 030				-	-					6 893	6 893								
OMAHÈKE	RIETfontein	34 004				3 766	3 766					6 954	6 954								
OMAHÈKE	EISEB	20 027				-	-					3 524	3 524								
OMAHÈKE	GAM	28 394				-	-					2 862	2 862								
TOTAL OMAHÈKE		407 326	931		1 747	105 609	133 244	136				37 820	87 978	125 798	136	-	-	-	-	532	136





ERONGO	OMARURU	15 419	1 007				4 862	4 862	1 007			4 567		4 567	1 007	9 429	1 007			50	4	18	3	68
ERONGO	KARIBIB	4 121					7 197	7 197				31 752		31 752						50	3	22	1	72
ERONGO	OTJIMBINGWE	1 798					1 523	1 523				71 346		71 346		72 869								-
ERONGO	OTJIWARONGO	3 000					2 060	2 060				7 600		7 600										-
ERONGO	OKAMBAHE	517					1 630	1 630				2 854		2 854		4 484								-
ERONGO	WALVISBAY	202	3				71	71	53			868	73	941			307	1						307
ERONGO	SWAKOPMUND	150					190	190				1 078		1 078		1 268								-
ERONGO	HENTIES BAY	-	-				-	-				-		-			-							-
TOTAL ERONGO		25 207	1 010	-			17 533	17 533	1 060			120 065	73	120 138	1 007	88 050	1 007	307	1	100	7	40	4	447
KHOMAS REGION	WINDHOEK	51 626	556			7 786	403 685	411 471	556			247 014		247 014	556	658 485				1 171	9			1 171
HARDAP	GIBEON	3 124		3 861		466	7 469	11 796				15 009	91	15 100										-
HARDAP	HOACHANAS	139		172		379	608	1 159				1 234	125	1 359										-
HARDAP	HARDAP PLOTS	1 437		-		120	161	281				173	23	196			960	1	11 280	1				12 240
HARDAP	REHOBOTH	11 294		1 045		2 888	16 504	20 437				8 341	3 641	11 982			18							18
HARDAP	MARIENTAL	17 922		10 236		226 776	26 219	263 231				11 461	322	11 783										-
HARDAP	MALTAHOHE	7 508		3 918		16 471	11 903	32 292				15 714	2 754	18 468										-
HARDAP	BETHANIE	5 478		9 082		19 305	16 298	44 685				15 121	1 089	16 210			3							3
TOTAL HARDAP		46 902	-	28 314		266 405	79 162	373 881	-			67 053	8 045	75 098	-	-	981	1	11 280	1				12 261
//KARAS	KEETMANSHOOP	10 752	1 018	7 462		93 261	48 205	1 018				19 155	2 751	22 526	1 018		71	1 018						71
//KARAS	LUDERITZ	1 299		1 219		260	647	2 126				701	51	752			5							5
//KARAS	NAMALAND SOROMAAS	-		9 851		10 535	14 869	35 255				37 797	3 851	41 648			7							7
//KARAS	KARASBURG	5 299	327	1 882		46 098	34 788	82 768	327			6 291	275	6 566	327	-	-					327	8	327
//KARAS	KARASBURG/ WARMBAD		7					-	7			-		-	7			7			7		7	-
//KARAS	KARASBURG - BONDELSWART (communal)	389	40	438		69	1 442	1 949	40			2 594	-	2 594	40	-	40	-	40	-	40	19	40	19
//KARAS	KARASBURG - NOORDOEWER (communal)		1					-	1					-	1				1			1		-
TOTAL //KARAS		17 739	1,393	20 852		150 223	99 951	271 026	375			66 538	6 928	74 086	1 393	-	40	83	1 066	-	48	346	56	429
GRAND TOTAL IN NAMIBIA		2 513 116	8,136	53 558		455 188	1 047 366	1 556 112	3 988			385 156	1 536 266	1 922 042	5 768	2 253 103	3 552	10 046	1 210	30 440	104	43 429	1 071	83 915



Report of the Auditor-General on the accounts of the
MEAT BOARD OF NAMIBIA
for the financial year ended 31 March 2020

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REPUBLIC OF NAMIBIA



To the honourable speaker of the national assembly

I have the honour to submit herewith my report on the accounts of the Meat Board of Namibia for the financial year ended 31 March 2020 in terms of Article 127(2) of the Namibian Constitution. The report is transmitted to the Honourable Minister of Agriculture Water and Forestry in terms of Section 16(1) of the Meat Industry Act, 1981 (Act 12 of 1981) to be laid upon the Table of the National Assembly in terms of Section 16(4) of the Act.

Windhoek, March 2021

A handwritten signature in black ink, appearing to read 'Junias Etuna Kandjeke'.

Junias Etuna Kandjeke
Auditor General



REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE MEAT BOARD OF NAMIBIA FOR THE FINANCIAL YEAR ENDED 31 MARCH 2020

I. UNQUALIFIED AUDIT OPINION

I have audited the financial statements of the Meat Board of Namibia for the financial year ended 31 March 2020. These financial statements comprise the Statement Of Financial Statement of Financial Performance, Cash flow Statement, Notes to the annual financial statements for the year then ended, and a summary of significant accounting policies and other explanatory information.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Meat Board of Namibia as at 31 March 2020 and its financial performance and cash flows for the year then ended in accordance with International Public Sector Accounting Standards (IPSAS).

2. BASIS FOR UNQUALIFIED AUDIT OPINION

I conducted my audit in accordance with International Standards for Supreme Audit Institutions. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I am independent of the entity in accordance with the code of ethics for Supreme Audit Institutions together with the ethical requirements that are relevant to my audit of the financial statements, and I have fulfilled my other ethical responsibilities in accordance with these requirements and the code of ethics. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

3. KEY AUDIT MATTERS

Key audit matters are those matters that, in my professional judgment, were of most significance in my audit of the financial statements of the current period. These matters were addressed in the context of my audit of the financial statements as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters. I have nothing to report in this regard.

4. OTHER INFORMATION

Management is responsible for the other information. My opinion on the financial statements does not cover the other information and, accordingly, I do not express any form of assurance conclusion thereon. In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. I have nothing to report in this regard.

5. RESPONSIBILITIES OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Meat Industry Act, 1981 (Act 16 of 1981) as amended by Amendment Act 21 of 1992 and legislation, and for such internal control as management determines it necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible of overseeing the entity's financial reporting process.

6. AUDITOR'S RESPONSIBILITY FOR THE AUDIT OF THE FINANCIAL STATEMENTS

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue my report that includes my opinion. Reasonable assurance is a high-level of assurance, but is not a guarantee that an audit conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs), will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISSAIs, I exercise professional scepticism throughout the audit, I also;

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence, obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.
- I also provide those charged with governance with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, I determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. I describe these matters in my report unless law or regulation precludes public disclosure about the matter or, when in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

7. ACKNOWLEDGEMENT

The co-operation and assistance by the Management and staff of the Meat Board of Namibia during the audit is appreciated.

Windhoek, March 2021



Junias Etuna Kandjeke
Auditor General

ANNEXURE A

MEAT BOARD OF NAMIBIA

STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2020

	Note	2020 N\$	2019 N\$
ASSETS			
Non-current assets		35 628 901	34 897 678
Property Plant and equipment	3	30 588 901	29 569 678
Investment property	2	5 040 000	5 328 000
Current assets		85 593 949	90 899 203
Cash & Cash Equivalent	4&27	25 969 855	36 744 950
Investments	5&27	43 301 881	39 932 642
Receivables from exchange transactions	6&27	8 945 613	10 416 023
Receivables from non-exchange transactions	7&27	2 512 846	2 336 006
Inventories	8&27	4 863 754	1 469 582
Total assets		121 222 850	125 796 881
EQUITY AND LIABILITIES			
Current liabilities		4 664 536	15 432 759
Trade and other Payables from exchange transactions	9&27	2 175 158	12 892 425
Provisions	10	2 117 063	1 940 077
Deferred income		279 032	279 032
Payments made in advance from customers		93 283	321 225
Total liabilities		4 664 536	15 432 759
Net assets		116 558 314	110 364 122
Reserves	11&27	116 558 319	110 364 118
Total net assets and liabilities		121 222 850	125 796 881



MEAT BOARD OF NAMIBIA

STATEMENT OF FINANCIAL PERFORMANCE FOR THE FINANCIAL YEAR ENDED 31 MARCH 2020

		2020- Actual	2019	2020- Annual Budget	Difference (Actual less Budget)	Difference (Actual Budget)	Commentary Budget info Notes
	Note	N\$	N\$	N\$	N\$	%	
Income		84 543 343	89 172 412	96 807 478	(12 264 136)		
Revenue from non-exchange transactions		55,944,015	57 607 631	56 205 400	(261 385)		
Levy Income	12	55 944 015	57 607 631	56 205 400	(261 385)	0%	
Revenue from exchange transactions		28 599 329	31 564 781	40 602 078	(12 002 751)		
Ear Tags Sales		9 699 251	16 811 171	17 700 000	(8 000 749)	(45) %	i
Administration fees	13	654 036	1 012 111	1 229 639	(575 603)	(47) %	ii
Interest received	14	4 604 002	4 217 423	3 723 074	880 926	24 %	iii
Brand registration/ Classification levy	15	6 101 427	5 345 256	6 978 885	(877 458)	(13) %	iv
Other Income	16	7 540 613	4 178 820	10 970 480	(3 429 867)	(31) %	v
Total Expenditure		79 224 641	79 651 371	100 939 137	(21 714 496)	(22) %	
Donation	17	15 900 000	19 223 386	8 360 432	7 539 568	90 %	vi
Board administration expenses	18	2 610 774	2 481 290	2 827 538	(216 764)	(8) %	vii
Personnel expenses	19	28 268 937	25 701 446	29 218 964	(950 027)	(3) %	
Travelling and Subsistence	20	651 073	795 986	940 913	(289 840)	(31) %	viii
Office expenses	21	11 032 165	9 868 249	11 673 719	(641 554)	(8) %	
Depreciation	22	1 307 542	326 422	397 709	909 833	229 %	ix
Market Research	23	4 640 874	2 661 521	8 656 534	(4 015 660)	(48) %	x
Ear Tags – Cost of Sales		5 918 729	14 017 154	14 160 000	(8 241 271)	(58) %	xi
Commission	24	1 819 750	1 957 676	2 008 073	(188 323)	(9) %	xii
Other expenses	25	7 074 797	2 618 241	22 695 255	(15 620 458)	(69) %	xiii
Other gains/losses							
Gain on revaluation of building	26	999 422	-	-	-		
Surplus/(Deficit) for the year including interest		6 318 124	9 521 041	(4 131 659)	9 450 360		

MEAT BOARD OF NAMIBIA**STATEMENT OF CHANGES IN NET ASSETS FOR THE FINANCIAL YEAR ENDED
31 MARCH 2020**

	2020	2019
	N\$	N\$
General fund	63 696 848	59 317 362
FAN Meat fund	15 517 174	11 711 678
Emergency Veterinary Services fund	12 679 058	11 340 241
Surplus/(deficit) for the period	6 318 122	9 521 070
Transfer surplus - Agri Board	1 946 840	1 484 412
Drought Admin fund	728 104	708 376
MCA Caprivi Fund	1 650 740	1 754 409
NCA Levy fund	6 518 158	7 265 327
Stock brands fund balance	1 375 830	1 241 624
DVS Account balance	318 041	361 237
Ear tags fund balance	5 340 562	5 206 770
Bukalo Processing Plant fund	468 842	451 613
Balance as at 31 March 2020	116 558 319	110 364 119



MEAT BOARD OF NAMIBIA**CASH FLOW STATEMENT FOR THE FINANCIAL YEAR ENDED 31 MARCH 2020**

	Note	2020 NS	2019 NS
CASH FLOW FROM OPERATING ACTIVITIES			
Cash (utilized) generated from operations		(11 121 611)	8 435 470
Interest Received		4 604 000	3 990 583
Net cash flow from operating activities		(6 517 611)	12 426 053
CASH FLOW FROM INVESTING ACTIVITIES			
Movement in property investments		288 000	(8 488 200)
Additions to property plant and equipment		(1 176 244)	(126 998)
Net cash flow from investing activities		(888 244)	(8 615 198)
CASH FLOWS FROM FINANCING ACTIVITIES			
Movement in project account reserves		-	3 906 589
Movement in ear tag fund		-	807 419
Net cash flow from financing activities		-	4 714 008
Net cash inflow for the year		(7 405 856)	8 524 863
Cash and cash equivalents at the beginning of the period	27	76 677 592	11 381 559
Agriboards building		-	1 505 281
Cash and cash equivalents at the end of the year		69 271 736	21 411 703

RECONCILIATION OF SURPLUS FOR THE PERIOD TO CASH GENERATED FROM OPERATIONS

	Note	2020 NS	2019 NS
Surplus for the year	27	6 318 122	4 581 344
Disposal / Loss on assets		4 271	57 295
Adjustments on Assets		113 302	
Funds adjustments		123 342	
Gain		(1 287 422)	
Depreciation		1 307 542	458 112
Interest received		(4 604 000)	(3 990 583)
		1 975 157	1 106 168
Profit before working capital movements		1 975 157	1 106 168
Movement in accounts receivable		1 065 627	(3 575 999)
Movement in Stock		(3 394 172)	4 917
Movement in accounts payable		(10 768 223)	10 900 384
CASH GENERATED FROM OPERATIONS		(11 121 611)	8 435 470

MEAT BOARD OF NAMIBIA**NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED
31 MARCH 2020**

1. ACCOUNTING POLICIES**Statement of compliance and basis of preparation - IPSAS 1**

The financial statements of the entity have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS). The financial statements are presented in Namibia Dollars which is the functional and reporting currency of the entity. The accounting policies have been consistently applied to all the years presented. The financial statements have been prepared on the basis of historical cost unless stated otherwise. The cash flows statement is prepared using the indirect method. The financial statements are prepared on an accrual basis.

The following are the critical judgements and estimation that management have made in the process of applying the Meat Board of Namibia Accounting Policies and that have most significant effect on the amounts recognized in Annual Financial statements:

Significant judgements and sources of estimation uncertainty - IPSAS 1

The preparation of the Board's financial statements in conformity with IPSAS requires management to make judgement estimates and assumptions that affect the reported amounts of revenues expenses assets and liabilities and the disclosure of contingent liabilities at the reporting period. However uncertainty about those assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods.

Change in accounting policies and estimates - IPSAS 3

The Board recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

Foreign currency transactions - IPSAS 4

The transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. Trade creditors or debtors denominated in foreign currency reported at the statement of financial position reporting date by applying the exchange rate on that date. Exchange differences arising from the settlement of creditors or are from the reporting of creditors are rated different from those at which they were initially recorded during the period are recognized as income or expenses in the period in which they arise.



MEAT BOARD OF NAMIBIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2020 (Continued)

Revenue recognition - IPSAS 9 & 23

Revenue is derived from a variety of sources which include sales in respect of trading operations and levies received excluding Value Added Taxation. Revenue comprises the fair value of the consideration received or receivable for the sale of the goods and services in the ordinary course of the Meat Board's activities.

Revenue is shown net of value-added tax returns rebates and discounts.

The Meat Board recognizes revenue when the amount of revenue can be reliably measured it is probable that future economic benefits or service potential will flow to the Meat Board and when specific criteria have been met for each of the Meat Board's activities as described below except when specifically stated otherwise. The amount of revenue is not considered to be reliably measurable until all contingencies relating to the sale have been resolved.

Revenue for Exchange Transactions refers to revenue that accrued to the Meat Board directly in return for services rendered/ goods sold the value of which approximates the consideration received or receivable.

Revenue from Non-exchange Transactions refers to transactions where the Meat Board received revenue from another entity without directly giving approximately equal value in exchange. Revenue from non-exchange transactions is generally recognized to the extent that the related receipt or receivable qualifies for recognition as an asset and there is no liability to repay the amount. Revenue is measured at the fair value of the consideration received or receivable. Revenue is reduced for estimated customers returns stock rotation price projection rebates and other similar allowances.

Revenue from sale of goods and services is recognized when the significant risks and rewards of ownership are transferred to the buyer. The Meat Board revenue/levies is calculated as per the Meat Industry Act of 1981 GRN gazette no. 272 of December 2010 as amended and is allocated between the funds as follows:

General levy fund 80%; FAN Meat levy fund 15% and Emergency Veterinary levy fund 5%.

MEAT BOARD OF NAMIBIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2020 (Continued)

Other Funds revenue

Classification fund	-Levies is calculated as per Meat Industry Act of 1981 GRN Gazette No. 5783 - 15 July 2015.
Ear Tags fund	-Sales of livestock ear tags
Stock Brands fund	-Stock brands registration fees as per Meat Industry Act of 1981 GRN gazette No.5783 - 15 July 2015
MAWRL Projects funds	-Money received from Government from time to time as per the Minister's directive.

Joint operation-IPSAS 37

The interest in the Agricultural Board's Buildings are classified as a joint operation and is accounted for in line with the requirements in terms of IPSAS 37.

The Board deemed this treatment to be the most appropriate taking into account the contractual obligations between the respective parties of the joint operation. The interest of the entity in the assets liabilities revenue and expenses of the joint operation has been recognized in the annual financial statements.

Investment property - IPSAS 16

Investment properties are measured initially at cost including transaction costs. The carrying amount includes the replacement costs of components of an existing investment property at the time that cost is incurred if the recognition criteria are met and excludes the costs of day-to-day maintenance of an investment property. Investment property acquired through a non-exchange transaction is measured at its fair value at the date of acquisition subsequently to initial recognition investment properties are measured using the fair value model. The fair value of an investment property shall reflect market conditions at the reporting date.

A gain or loss arising from a change in the fair value of an investment property shall be recognized in surplus or deficit for the period in which it arises. Investment properties are derecognized either when they have been disposed of or when the investment property is permanently withdrawn from use and no future economic benefit or service potential is expected from its disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognized in the surplus or deficit in the period of de-recognition. Transfers are made to or from investment properties only when there is a change in use.

Land and buildings that is considered an investment property is carried at fair value and accordingly not depreciated but tested for impairment annually.



MEAT BOARD OF NAMIBIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2020 (Continued)

Property, plant and equipment - IPSAS 17

Initial Recognition

Property, Plant and Equipment are tangible non-current assets (including infrastructure assets) that are held for use in the production or supply of goods or service or for administrative purposes and are expected to be used during more than one year. The cost of an item of Property, Plant and Equipment is recognised as an asset if and only if it is probable that future economic benefits or service potential associated with the item will flow to the Meat Board and if the cost or fair value of the item can be measured reliably.

Property, Plant and Equipment are initially recognized at cost on its acquisition date or in the case of assets acquired by grants or donations deemed cost being the fair value of the asset on initial recognition. The cost of an item of Property, Plant and Equipment is the purchase price and other costs attributable to bring the asset to the location and condition necessary for it to be capable of operating in the manner intended by the Meat Board of Namibia. Trade discounts and rebates are deducted in arriving at the cost. The cost also includes the necessary costs of dismantling and removing the asset and restoring the site on which it is located.

Where an asset is acquired by the Meat Board for none or nominal consideration (i.e. a non-exchange transaction) the cost is deemed to be equal to the fair value of that asset on the date acquired. The cost of an item of Property, Plant and Equipment acquired in exchange for non-monetary assets or monetary assets or a combination of the two is measured at the fair value of the asset unless the fair value of the asset received is more clearly evident. If the acquired item could not be measured at its fair value its cost is measured at the carrying amount of the asset.

Land and buildings are carried at under the revaluation model. Land is not depreciated.

The Board carries plant and equipment at historical cost less depreciation and impairment losses. Historical cost includes expenditure that is directly attributable to the acquisition of assets.

Plant and equipment are depreciated as follows to reduce the book value to the residual value over the useful lives of the relevant assets:

- | | |
|-----------------------|------------------------------|
| • Plant and equipment | 10% reducing balance methods |
| • Computer equipment | 20% straight line method |
| • Motor vehicle | 33% straight line method |
| • Building | 2% straight line method |

MEAT BOARD OF NAMIBIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2020 (Continued)

The gain or loss arising from the disposal or retirement of an asset is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognized in income.

Subsequent measurement

Subsequent expenditure relating to Property, Plant and Equipment is capitalized if it is probable that future economic benefits or potential service delivery associated with the subsequent expenditure will flow to the Meat Board and the cost or fair value of the subsequent expenditure can be reliably measured. Subsequent expenditure incurred on an asset is only capitalized when it increases the capital cost or future economic benefits associated with the asset. Where the Meat Board replaces parts of an asset it derecognizes the part of the asset being replaced and capitalizes the new component.

Subsequently all Plant and Equipment are measured at cost less accumulated depreciation and accumulated impairment losses. Compensation from third parties for the items of Property, Plant and Equipment that were impaired lost or given up is included in the Statement of Financial Performance when the compensation becomes receivable.

Impairment of assets

Assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying value may not be recoverable. An impairment loss is recognized for the amount by which the carrying amount of the asset exceeds its recoverable amount which is the higher of an asset's net selling price and value in use. For the purpose of assessing impairment assets are grouped at the lowest level for which there is separately identifiable cash flows.

De-recognition

The carrying amount of an item of Property, Plant and Equipment is derecognized on disposal or when no future economic benefits or service potential are expected from its use or disposal. The gain or loss arising from de-recognition of an item of Property, plant and Equipment is included in surplus or deficit when the item is de-recognized. Gains are not classified as revenue.

Gains or losses are calculated as the difference between the carrying value of assets (cost less accumulated depreciation and accumulated impairment losses) and the proceeds from disposal are included in the Statements of Financial Performance as gain or loss on disposal of Property, Plant and Equipment.



**MEAT BOARD OF NAMIBIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2020 (Continued)**

Financial Instruments - IPSAS 29

The Meat Board has various types of Financial Instruments and these can be broadly categorized as *Financial Assets* and *Financial Liabilities* or *Residual Interests* in accordance with the substance of the contractual agreement. The Meat Board only recognizes a Financial Instrument when it becomes a party to the contractual provisions of the instrument.

The Meat Board's Financial Instruments recognized on the balance sheet include cash and cash equivalents investments trade receivables and trade payables.

Initial recognition and measurement

Financial assets within the scope of *IPSAS 29 Financial Instruments: Recognition and Measurement* are classified as financial assets at fair value through surplus or deficit loans and receivables held-to-maturity investments or available-for-sale financial assets as appropriate. The entity determines the classification of its financial assets at initial recognition.

Subsequent measurement

The subsequent measurement of financial assets depends on their classification.

Financial assets at fair value through surplus or deficit

Financial assets at fair value through surplus or deficit include financial assets held for trading and financial assets designated upon initial recognition at fair value through surplus and deficit. Financial assets are classified as held for trading if they are acquired for the purpose of selling or repurchasing in the near term. Derivatives including separated embedded derivatives are also classified as held for trading unless they are designated as effective hedging instruments. Financial assets at fair value through surplus or deficit are carried in the statement of financial position at fair value with changes in fair value recognized in surplus or deficit.

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. After initial measurement such financial assets are subsequently measured at amortized cost using the effective interest method less impairment. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate. Losses arising from impairment are recognized in the surplus or deficit.

MEAT BOARD OF NAMIBIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2020 (Continued)

Held-to-maturity

Non-derivative financial assets with fixed or determinable payments and fixed maturities are classified as held to maturity when the entity has the positive intention and ability to hold it to maturity. After initial measurement held-to-maturity investments are measured at amortized cost using the effective interest method less impairment. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate. The losses arising from impairment are recognized in surplus or deficit.

De-recognition

The entity derecognizes a financial asset or where applicable a part of a financial asset or part of a group of similar financial assets when:

- The rights to receive cash flows from the asset have expired or is waived.
- The entity has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party; and either: (a) the entity has transferred substantially all the risks and rewards of the asset; or (b) the entity has neither transferred nor retained substantially all the risks and rewards of the asset but has transferred control of the asset.

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Impairment of financial assets

The entity assesses at each reporting date whether there is objective evidence that a financial asset or a group of financial assets is impaired. A financial asset or a group of financial assets is deemed to be impaired if and only if there is objective evidence of impairment as a result of one or more events that has occurred after the initial recognition of the asset (an incurred 'loss event') and that loss event has an impact on the estimated future cash flows of the asset or the group of financial assets that can be reliably estimated.



MEAT BOARD OF NAMIBIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2020 (Continued)

Financial assets carried at amortized cost

For financial assets carried at amortized cost the entity first assesses whether objective evidence of impairment exists individually for financial assets that are individually significant or collectively for financial assets that are not individually significant. If the entity determines that no objective evidence of impairment exists for an individually assessed financial asset whether significant or not it includes the asset in a group of financial assets with similar credit risk characteristics and collectively assesses them for impairment. Assets that are individually assessed for impairment and for which an impairment loss is or continues to be recognized are not included in a collective assessment of impairment.

If there is objective evidence that an impairment loss has been incurred the amount of the loss is measured as the difference between the assets carrying amount and the present value of estimated future cash flows (excluding future expected credit losses that have not yet been incurred). The present value of the estimated future cash flows is discounted at the financial asset's original effective interest rate. If a loan has a variable interest rate the discount rate for measuring any impairment loss is the current effective interest rate.

The carrying amount of the asset is reduced through the use of an allowance account and the amount of the loss is recognized in surplus or deficit. Loans together with the associated allowance are written off when there is no realistic prospect of future recovery and all collateral has been realized or transferred to the entity. If in a subsequent year the amount of the estimated impairment loss increases or decreases because of an event occurring after the impairment was recognized the previously recognized impairment loss is increased or reduced by adjusting the allowance account. If a future write-off is later recovered the recovery is credited to finance costs in surplus or deficit.

Cash and cash equivalents

For the purposes of the cash flow statement cash and cash equivalents comprise cash on hand deposits held at call with banks other short term highly liquid investments with original maturities of three months or less and bank overdrafts.

Investments

Investments consist of investments at financial institutions and have maturity dates of higher than three (3) months after financial year-end. Investments are initially recognized at cost but subsequently carried at amortized cost.

MEAT BOARD OF NAMIBIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2020 (Continued)

Trade receivables

Trade receivables are carried at the original invoice amount less provision made for impairment of these receivables. Such provision for impairment of trade receivables is established if there is objective evidence that the Board will not be able to collect all amounts due according to the original terms of receivables.

Trade payables

Trade payables are carried at the fair value of the consideration to be paid in future for goods or services that have been received or supplied and invoiced or formally agreed with the supplier.

Financial liabilities

Initial recognition and measurement

Financial liabilities within the scope of IPSAS 29 are classified as financial liabilities at fair value through surplus or deficit or loans and borrowings as appropriate. The entity determines the classification of its financial liabilities at initial recognition.

All financial liabilities are recognized initially at fair value and in the case of loans and borrowings plus directly attributable transaction costs.

Subsequent measurement

The measurement of financial liabilities depends on their classification.

Financial liabilities at fair value through surplus or deficit

Financial liabilities at fair value through surplus or deficit include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through surplus or deficit.

Financial liabilities are classified as held for trading if they are acquired for the purpose of selling in the near term. The category includes derivative financial instruments entered into by the entity that are not designated as hedging instruments in hedge relationships as defined by IPSAS 29.

Gains or losses on liabilities held for trading are recognized in surplus or deficit.



MEAT BOARD OF NAMIBIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2020 (Continued)

Loans and borrowing

After initial recognition interest bearing loans and borrowings are subsequently measured at amortized cost using the effective interest method. Gains and losses are recognized in surplus or deficit when the liabilities are derecognized as well as through the effective interest method amortization process.

Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate.

De-recognition

A financial liability is derecognized when the obligation under the liability is discharged or cancelled or expires.

When an existing financial liability is replaced by another from the same lender on substantially different terms or the terms of an existing liability are substantially modified such an exchange or modification is treated as a de-recognition of the original liability and the recognition of a new liability and the difference in the respective carrying amounts is recognized in surplus or deficit.

Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount reported in the statement of financial position if and only if there is currently enforceable legal right to offset the recognized amounts and there is an intention to settle on a net basis or to realize the assets and settle the liabilities simultaneously.

Fair value of financial instruments

The fair value of financial instruments that are traded in active markets at each reporting date is determined by reference to quoted market prices or dealer price quotations (bid price for long positions and ask price for short positions) without any deduction for transaction costs.

Provisions - IPSAS 19

Provisions are recognized when:

- the Board has a present legal or constructive obligation as a result of past events; and
- it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation; and
- a reliable estimate of the amount of the obligation can be made.

MEAT BOARD OF NAMIBIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2020 (Continued)

Inventory - IPSAS 12

Inventory is measured at cost upon the initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost) the cost of the inventory is its fair value at the date of acquisition.

The cost of inventories shall comprise all costs of purchase costs of conversion and other costs incurred in bringing the inventories to their present location and condition. After initial recognition inventory is measured at the lower of cost and net realizable value. However to the extent that class of inventory is distributed or deployed at no charge or for a nominal charge that class of inventory is measured at the lower of cost and current replacement cost.

Net realizable value is the estimated selling price in the ordinary course of operations less the estimated costs of completion and the estimated cost necessary to make the sale exchange or distribution. Inventory are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the entity.

Merchandise is valued at the lower of cost and net realized value. Cost is determined on the weighted average cost basis and includes transport and handling costs. Obsolete redundant and slow moving inventory is identified and written down to their estimated realizable values.

Interest expenses

The Board recognizes interest and expenses in the Statement of Financial Performance for all instruments measured at amortized cost using the effective interest method.

Computer software

Computer software is expensed in the year it is incurred.

Budget information - IPSAS 24

IPSAS 24 requires a comparison of budget amounts and actual amounts arising from the execution of the budget to be included in the financial statements of entities that are required to, or elect to, make publicly available their approved budget(s), and for which they are, therefore, held publicly accountable. The MBN prepares its budget on an accrual basis. As such, the budget and the financial statements are already on the same basis and further adjustments are not required to align the financial statements to the budget. The MBN has the option to present this comparison either as a separate additional financial statement or as additional budget columns in the financial statements (IPSAS 24.14). The MBN has chosen to add budget a column in the financial statements.



MEAT BOARD OF NAMIBIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2020 (Continued)

There are differences in comparing the actual amount and the budget amount as follows:

- i) Ear tags sales are determined based on the prior year's marketing data, due to persistent drought conditions over the years, the board experienced lower ear tags sales than budgeted for, hence the decrease.
- ii) Administration fees are based on Ear Tags and Stock Brands' income. Income received was lower as a result of sporadic drought conditions during the last few years which resulted in a decrease in administration fees.
- iii) Interest received on investments depends on the market rates, funds were invested at a higher rate than projected, hence the increase.
- iv) Rendering of Services decreased due to the sharp decline in classification levies as a result of the decline in livestock slaughtered, especially at small stock abattoirs. The decline in slaughter numbers is a result of the persistent drought conditions experienced over the past years.
- v) Other income decreased as a result of funds budgeted for the sale of Arboricides not received as the license to import was not approved in time.
- vi) Donations increased as a result of money that was transferred for drought relief assistance to the Ministry of Finance, in response to the State of Emergency declared by the President.
- vii) Board administration expenses declined as a result of lower travel expenses compared to the budget.
- viii) Travel and Subsistence decreased as a result of lower travel expenses compared to projections due to the closure of some abattoirs.
- ix) Depreciation increased due to depreciation on Buildings that was not budgeted for.
- x) Market research decreased as a result of funds budgeted not being utilized as funds were received from the MAWLR to recommission the NCA abattoirs.
- xi) Ear tags cost of sales is direct costs associated with the sales of Ear Tags (Cost of Sales) and is based on the sales value, due to persistent drought conditions over the past years, the board experienced lower ear tags sales than budgeted for, hence the decrease.
- xii) Commission on levy is based on levy collected, the decline of livestock marketed resulted in a decrease in commission paid to producers.
- xiii) Other expenses decreased due to funds that were allocated to some projects such as containment of disease outbreak, assistance to Veterinary services and Arboricides that were not utilized.

MEAT BOARD OF NAMIBIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2020 (Continued)

Social Security Fund

Membership to the Social Security Fund is compulsory as per the Social Security Act of 1994. All employees of the Meat Board of Namibia irrespective of their employment status must be registered according to the Social Security Act 1994 (Act 34 of 1994).

Events after the reporting date - IPSAS 14

The Board is not aware of any material events which occurred after the reporting date (31 March 2020) and up to the date of this report.

There is widespread global uncertainty associated with the COVID-19 pandemic. While the limitation in movement implemented by Government both nationally and internationally are expected to be temporary the duration of the operational disruption and related financial impact cannot be estimated at this time. We are monitoring the situation on a daily basis. Agriculture and the livestock sector per se have not been disrupted as other sectors.

The extent of the impact of COVID-19 on our operations financial results and liquidity will depend largely on future developments including the duration and spread of the outbreak and the related impact on consumer confidence and spending.

General levy Fund

The General Levy Fund is based on the General Levy and calculated as 80% of the total levies received. The accumulated reserves is transferred to the Reserve fund. In terms of Section 13(6) of the Meat Industry Act this fund shall be utilized for various purposes as authorized by the Minister on recommendation of the Board from time to time.

Emergency Veterinary Services Fund

This fund was established during the 1994/1995 financial year with the objective of accruing a special health levy to be utilized for providing support to the DVS in case of a national emergency. This levy is based on the General Levy and calculated as 5% of the total General Levy received.

Fan Meat Fund

The Fan Meat fund was established with the objective of accruing a special levy for the implementation and maintenance of a National Quality Assurance and Traceability Scheme. This levy is based on the General Levy and calculated as 15% of the total General Levy received.



MEAT BOARD OF NAMIBIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2020 (Continued)

Stock Brands Registration Fund

The Registrar of Stock Brands who is also the DVS outsourced the administration of stock brands to the Meat Board. A stock brands registration fee was imposed and a special account was opened for that purpose.

NCA Voluntary Levy Fund

The NCA fund was voluntary established on 1 July 2007 by producers south of the veterinary cordon fence with the objective to enhance market access to cattle in the NCA. A special levy was imposed and accrued to this fund for a period of 5 years. The levy was abolished on 30 May 2012. The fund is still in operating on accumulating reserves.

Ear Tag Fund

The Ear Tag fund is for the development and maintenance of an animal identification and traceability system and the administration and distribution of official ear tags in Namibia.

MAWLR Project Fund

The administration of Government funds for the purpose of Improvement of animal health and marketing services in the NCA Expansion of CVL Construction of Veterinary Clinics and for Plant animal health and inspection systems at borders.

Drought Administration Fund

The administration of the Government fund for the establishment of a Drought Aid information Management System for future drought implementation procedures. The agreement was signed in 2006 the remaining balance was put in a call account to gain interest till it is fully utilized.

MCA Caprivi Project Fund

Funding from the Millennium Challenge Account for the implementation of the MCA-N Livestock Marketing Efficiency (LMEF) project entitled "Development of export opportunities for beef from the Zambezi". The remaining balance was put in a call account to gain interest.

Bukalo Meat Processing Plant - Zambezi

Funds from the Ministry of Agriculture Water and Land Reform for the commissioning of then Bukalo Processing Plant.

MEAT BOARD OF NAMIBIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2020 (Continued)

FINANCIAL INSTRUMENTS

Financial risk management

Exposure to currency commodity interest rate liquidity and credit risk arises in the normal course of the Board's operations. This note presents information about the Board's exposure to each of the above risks policies and processes for measuring and managing risk and the Board's management of capital. Further quantitative disclosures are included throughout these financial statements.

Fair Values

Set out below is a comparison by class of the carrying amounts and fair values of the Board's financial instruments.

	Company 2020	Company 2019
Financial assets	80 730 195	89 429 621
Financial instruments at fair value through surplus/deficit	43 301 881	39 932 642
Held-to-maturity financial instruments	8 945 613	10 416 023
Receivables from exchange transactions	2 512 846	2 336 006
Receivables from non-exchange transactions	25 969 855	36 744 950
Cash and cash equivalents		
Financial liabilities	4 669 902	15 432 759
Trade payables from exchange transactions	4 669 902	15 432 759

The fair value of the financial assets and liabilities are included at the amount at which the instrument could be exchanged in a current transaction between willing parties other than in a forced sale or liquidation.

The following methods and assumptions were used to estimate the fair values:

- Cash and short-term deposits trade receivables trade payables and other current liabilities approximate their carrying amount largely due to the short-term maturities of these instruments
- Long-term fixed-rate and variable-rate receivables / borrowings are evaluated by the Board based on parameters such as interest rates specific country risk factors and individual creditworthiness of the customer and the risk characteristics of the financed project. Based on this evaluation allowances are taken to account for the incurred losses of these



MEAT BOARD OF NAMIBIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2020 (Continued)

receivables and market related interest rates. As at 31 March 2020 and 2019 respectively the carrying amounts of such receivables net of allowances are not materially different from their calculated fair values.

- c. The fair value of quoted notes and bonds is based on price quotations at the reporting date. The fair value of unquoted instruments loans from banks and other financial liabilities obligations under finance leases as well as other non-current liabilities is estimated by discounting future cash flows using rates currently available for debt on similar terms credit risk and remaining maturities.
- d. Fair value of financial assets is derived from quoted market prices in active markets if available.
- e. Fair value of unquoted available-for-sale financial assets is estimated using appropriate valuation techniques.

Credit risk

Credit risk is the risk of financial loss to the Board if customers or counterparties to financial instruments fail to meet their contractual obligations and it arises principally from the Board's investments loans receivables and cash and cash equivalents. The carrying amount of financial assets represents the maximum credit exposure. The maximum exposure to credit risk as 31 March was:

Investments	Company 2020	Company 2019
Trade receivables exchange transactions	8 945 613	10 416 023
Trade receivables non-exchange transactions	2 512 846	2 336 006
Cash and cash equivalents	25 969 855	36 744 950
Maximum exposure to credit risk	37 428 314	49 496 979

Investments

The Board limits its exposure to credit risk by investing only with reputable financial institution to which are within the specific guidelines set in accordance with the Board's approved investment policy.

Consequently the Board does not consider there to be any significant exposure to credit risk.

**MEAT BOARD OF NAMIBIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2020 (Continued)**

Receivables

Receivables are amounts owed by customers and are presented net of impairment losses. The Board has a credit risk policy in place and the exposure to credit risk is monitored on an ongoing basis.

The Board is compelled by its constituted mandate to provide all of its customers with basic minimum services without recourse to an assessment of creditworthiness. There were no material changes in the exposure to credit risk and its objectives policies and processes for managing and measuring the risk during the year under review. The Board's strategy for managing its risk is regulated by the Meat Industry Act 1981.

The Board's maximum exposure to credit risk is represented by the carrying value of each financial asset in the statement of financial performance. The Board has no significant concentration of credit risk with exposure spread over a large number of consumers and is not concentrated in any particular sector or geographic area. The Board establishes an allowance for impairment that represents its estimate of anticipated losses in respect of receivables.

The outstanding amounts of N\$12.7 million largest debtors represent N\$10.3 million of the total outstanding balance. The average credit period on services rendered is 30 days from date of invoice. The Board provided fully for all receivables outstanding over 365 days are provided for based on estimated irrecoverable amounts determined by reference to past default experience.

Cash and cash equivalents

The Board limits its exposure to credit risk by investing cash and cash equivalents with only reputable financial institutions that have a sound credit rating and within specific guidelines set in accordance with the Board's approved investment policy. Consequently the Board does not consider there to be any significant exposure to credit risk.

Liquidity risk

Liquidity risk is the risk of the Board not being able to meet its obligations as they fall due. The Board's approach to managing liquidity risk to ensure that sufficient liquidity is available to meet its liabilities when due without incurring unacceptable losses or risking damage to the Board's reputation. The Board ensures that it has sufficient cash on demand to meet expected operating expenses. Receivables are settled within 30 days after the due date and payables are settled within 30 days of invoice.



MEAT BOARD OF NAMIBIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2020 (Continued)

The following are contractual liabilities of which interest is included in borrowings:

	Company 2020	Company 2019
	N\$	N\$
Payables	4 669 902	15 432 759

Capital management

The primary objective of managing the Board's capital is to ensure that there is sufficient cash available to support the Board's funding requirements including capital expenditure to ensure that the Board remains financially sound. The Board monitors capital using a gearing ratio which is net debt divided by total capital plus net debt. In a capital-intensive industry a gearing ratio of 54.5% or less can be considered reasonable. Included in net debt are interest-bearing loans and borrowings payables less investments.

Currency risk

The Board is exposed to foreign-currency risk through the importation of goods and services either directly or indirectly through the award of contracts to local importers. The Board manages any material direct exposure to foreign-currency risk by entering into forward exchange contracts. The Board manages its indirect exposure by requiring the local importer to take out a forward exchange contract at the time of procurement in order to predetermine the foreign value of the contracted goods or services. The Board was not a direct party to any outstanding forward exchange contracts at the reporting date. The movement in the currency was not material to the Board's procurement.

Market Risk

Market risk is the risk of changes in market prices such as foreign-exchange rates and interest rates affecting the Board's income or the value of its financial instrument holdings. The objective of market risk management is to manage and control market risk exposures within acceptable parameters while optimizing the return on the risk. The weighted average interest rates and maturity profile on financial instruments as at 31 March 2020 are as follows:

	Weighted Average Interest rate	Company 2020	Company 2019
Financial assets	%	N\$	N\$
Investments	8%	43 301 881	39 932 642
Cash and cash equivalents	7%	25 969 855	36 744 950
Total financial assets		69 271 736	76 677 592

MEAT BOARD OF NAMIBIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2020 (Continued)

RELATED PARTY DISCLOSURE

Key management personnel

The key management personnel as defined by IPSAS related party disclosure are the members of Board who together constitute the governing body of the Entity. The total remuneration of the Board members and the number of individuals on a full-time equivalent basis receiving remuneration from the Board are:

	6 039 491
Board members	1 714 853
Key management personnel	4 324 638

2. INVESTMENT PROPERTY

	Company 2020 NS	Company 2019 NS
Investment property	5 040 000	5 328 000
Opening balance	5 328 000	-
Additions	-	-
Fair value adjustment	(288 000)	5 328 000
Closing balance	5 040 000	5 328 000

The fair value of investment property – Erf 744 is NS 5 040 000. The fair value was determined based on valuations performed by Gert Hamman Property Valuers CC an accredited independent valuer as at August 2019. Gert Hamman Property Valuers CC is an industry specialist in valuing these types of investment properties. The Meat Board of Namibia has restrictions on the realization of its investment property as it only owns 72% of the investment property. The fair values of the properties have been determined on observable transactions in the market.



MEAT BOARD OF NAMIBIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020 (Continued)

3. PROPERTY PLANT AND EQUIPMENT

2020	Land	Buildings	Furniture & Fixtures	Office Equipment	Motor vehicles	TOTAL
	N\$	N\$	N\$	N\$	N\$	N\$
Carrying amount at beginning:	-	28 206 357	938 037	343 326	81 958	29 569 678
Cost as at 01/04/2019	-	28 206 357	1 553 351	1 488 158	2 586 124	33 833 990
Accumulated depreciation	-	-	(615 314)	(1 144 832)	(2 504 166)	(4 264 312)
Additions /	-	-	18 777	236 152	898 439	1 153 368
Agri Boards	-	-	22 876	-	-	22 876
Revaluation gain	-	1 287 422	-	-	-	1 287 422
Transfer Land value / Disposals	14 391 360	(14 391 360)	-	-	-	-
Disposal	-	-	(45 000)	-	-	(45 000)
Disposal	-	-	(4 271)	-	-	(4 271)
Depreciation adjustment	-	-	(37 818)	(7 724)	(11 998)	(57 540)
Depreciation Agri Boards	-	-	(30 090)	-	-	(30 090)
Depreciation for the year	-	(838 823)	(66 794)	(136 749)	(265 176)	(1 307 542)
Carrying amount end of the year	14 391 360	14 263 596	795 717	435 005	703 223	30 588 901
Cost as at 31/03/2020	14 391 360	15 102 419	1 545 733	1 724 310	3 484 563	36 248 385
Accumulated depreciation	-	(838 823)	(750 016)	(1 289 305)	(2 781 340)	(5 659 484)

4. CASH AND CASH EQUIVALENTS

	2020 N\$	2019 N\$
Project Bank Accounts	5 148 024	6 419 996
Stock brands current account	1 382 260	1 429 945
MAWF Project current account	331 565	318 863
Drought Admin current account	752 459	728 104
Ear tags current account	2 194 377	3 474 242
Bukalo Processing Plant current account	487 363	468 842
Money Market investments	14 661 289	13 579 937
Meat Board - Simonis Storm	1 869	48 129
Meat Board - Simonis Storm	12 843 399	11 858 996
Meat Board - Cirrus	26 133	21 673
MCA Caprivi Account - Simonis Storm	1 787 766	1 650 740
Meat Board t -PSG	2 122	399
Meat Board -Current accounts	6 160 542	16 745 017
Meat Board Bank Current Account	1 713 429	8 085 103
FAN Meat Levy Current Account	340 045	4 527 279
Emergency VET Levy Current Account	1 720 085	636 694
Classification Levy Current Account	149 250	198 731
NCA Levy Current Account	824 535	1 491 130
CVL Account	214 836	-
Agricultural Board's Building Current account	1 196 362	1 804 370
Petty Cash	2 000	1 710
Balance as at 31/03/2020	25 969 855	36 744 950

MEAT BOARD OF NAMIBIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED

31 MARCH 2020 (Continued)

	2020 N\$	2019 N\$
5. INVESTMENTS		
<u>Held-to-maturity financial instruments</u>	43 301 881	39 932 642
Investment Simonis Storm Securities (Fixed for 12 Months)	7 530 018	6 912 757
Namibia Equity Brokers - (12 months)	19 035 000	17 576 040
Namibia Equity Brokers - (12 months)	5 429 000	5 000 000
Treasury Bill (12 months)	11 307 863	10 443 845
<u>Investments held-to-maturity financial instruments</u>		
Opening balances at 1 April 2019	39 932 642	31 444 442
Additional investments made	-	7 000 000
Interest capitalized	3 369 239	1 488 200
Balance as at 31/03/2020	43 301 881	39 932 642
6. RECEIVABLE FROM EXCHANGE TRANSACTIONS	8 945 613	10 416 023
Trade Debtors (Levies & other receivables)	8 906 356	10 366 863
Ear Tag Expenses	22 008	21 789
Stock Brands Expenses	17 249	27 371
7. RECEIVABLE FROM NON-EXCHANGE TRANSACTIONS	2 512 846	2 336 006
Accrued Interest	970 333	900 314
Ear tags receivables	320 239	1 194 144
Agri boards receivables	194 502	210 921
Import VAT	1 025 262	28 117
Nampower (Electricity deposit - Border Post)	2 510	2 510
8. INVENTORIES	4 863 754	1 469 582
Ear tag Stock on hand	4 862 503	1 469 582
Arboricides	1 251	-
Sales	-	4 917
Less: cost sales	-	(4 917)
Opening stock	1 251	6 168
Less: Closing stock	-	(1 251)



MEAT BOARD OF NAMIBIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2020 (Continued)

	2020	2019
	N\$	N\$
9. TRADE AND OTHER PAYABLES FROM EXCHANGE TRANSACTIONS	2 175 158	12 892 425
Sundry accruals, payments	1 574 134	1 504 889
Ear tags payables	481 041	478 799
Agri boards payables	60 968	44 375
Stock brands payables	58 978	38 369
Agri boards VAT	-	24 073
Accrued payments to Agricultural Unions	-	10 786 708
VAT	37	15 212

10. LEAVE PAY PROVISIONS	2 117 063	1 940 077
Balance at the beginning of the year	1 940 077	1 884 346
Additional provision raised	289 264	-
Provision utilized	(106 911)	-
Ear Tags provision	(1 774)	39 985
Stock Brands provision	(3 593)	15 746

11. RESERVES

2020	Drought Admin	MCA Caprivi	NCA Levy Fund	Stock Brands	DVS	Ear Tags	Bukalo
	N\$	N\$	N\$	N\$	N\$	N\$	N\$
Opening balances	728 104	1 650 740	6 518 158	1 375 830	318 041	5 340 562	468 842
Surplus/Deficit	24 355	137 026	(2 105 908)	(14 388)	228 359	1 349 153	18 521
Closing balances	752 459	1 787 766	4 412 250	1 361 442	546 400	6 689 715	487 363

	General Fund	Emergency Fund	FanMeat Fund	Agri Boards	Gain/loss	TOTAL
Opening balances	63 696 848	12 679 058	15 517 174	-	-	108 293 357
Surplus/Deficit	1 469 990	1 619 876	3 321 477	(729 763)	999 422	6 318 120
Transfer Agri Board surplus	1 946 840	-	-	-	-	1 946 840
Closing balances	67 113 678	14 298 934	18 838 651	-	-	116 558 317

2019	Drought Admin	MCA Caprivi	NCA Levy Fund	Stock Brands	DVS	Ear Tags	Bukalo
	N\$	N\$	N\$	N\$	N\$	N\$	N\$
Opening balances	708 376	1 754 409	7 265 327	1 241 624	361 237	5 206 770	451 613
Surplus/Deficit	19 728	(103 669)	(747 169)	181 626	(42 374)	132 133	17 229
Closing balances	728 104	1 650 740	6 518 158	1 423 250	318 863	5 338 903	468 842

	General Fund	Emergency Fund	FanMeat Fund	TOTAL
Opening balances	59 317 362	11 340 241	11 711 678	99 358 637
Surplus/Deficit	4 638 635	1 338 817	4 086 113	9 521 069
Transfer Agri Board surplus	1 484 412	-	-	1 484 412
Closing balances	65 440 409	12 679 058	15 797 791	116 364 118

MEAT BOARD OF NAMIBIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED

31 MARCH 2020 (Continued)

	2020 N\$	2019 N\$
12. REVENUE FROM EXCHANGE TRANSACTIONS	55 944 015	57 607 631
General levies on livestock exported and slaughtered (80%)	42 668 137	43 847 153
In-transit Levy	282 797	299 554
Meat Products levy (imports)	2 326 408	2 499 059
Emergency Vet Levy (5%)	2 666 674	2 740 466
FAN Meat Levy (15%)	8 000 000	8 221 399
13. ADMINISTRATION FEES	654 036	1 012 111
Ear Tags	486 599	830 054
Stock Brands	37 997	49 118
Agricultural Boards Building	119 105	122 761
Commission on 3rd Parties Deductions	10 335	10 178
14. FINANCING INCOME	4 604 002	4 217 423
Interest received General fund	4 383 557	3 990 557
Interest received MCA fund	137 026	146 331
Interest received Drought admin fund	24 355	19 728
Interest received DVS	13 523	14 651
Bukalo meat processing plant	18 521	17 229
Interest received Stock brands account	27 019	28 927
15. RENDERING OF SERVICES	6 101 427	5 345 256
Classification levy	5 341 495	4 393 903
Stock brands registration fee	759 931	951 353



MEAT BOARD OF NAMIBIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED

31 MARCH 2020 (Continued)

	2020	2019
	NS	NS
16. OTHER INCOME	7 540 613	4 178 820
CVL Cost recovery	1 713 727	-
CVL Income	374 405	-
Market compliance Audit	26 615	43 460
Seal of Quality	15 330	25 500
Poultry scheme Admin fee	226 611	875 402
NTA refund	104 277	108 528
Transfer from (MAWF)	2 982 979	250 000
African Meals Legal fee refund	-	25 923
Disposal of Assets & Others	28 909	18 824
Refund CCTV Camera	-	24 484
Agri-Benchmark	176 461	159 880
Water Refund Border	42 242	-
House rent received	62 497	62 080
Agricultural Boards Buildings rent received	993 537	909 197
Refunds COW	404 779	396 687
Recoveries	-	29 210
Agricultural Boards Buildings interest received	68 782	-
Inspection fee	319 463	1 280 455
Ear tags other income	-	758
Arboricides	-	(31 568)
17. DONATIONS	15 900 000	19 223 386
NAU	2 000 000	6 271 686
Drought assistance	6 000 000	-
NNFU	4 380 000	10 524 691
NECFU	3 520 000	2 427 009
18. BOARD ADMINISTRATION EXPENSES	2 610 774	2 481 290
Sitting Allowance	1 714 853	1 487 287
Travelling and Subsistence expenses	813 769	805 479
Insurance	8 463	8 060
Telephone Chairperson	11 025	12 704
Secretariat & Admin	62 664	144 760
Workshops	-	23 000

MEAT BOARD OF NAMIBIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED

31 MARCH 2020 (Continued)

	2020	2019
	N\$	N\$
19. PERSONNEL EXPENSES	28 268 938	25 701 446
General fund remuneration (TCC)	24 440 868	22 230 525
FAN Meat fund remuneration (TCC)	2 745 983	2 512 761
Ear Tags fund remuneration (TCC)	767 921	712 357
Stock brands fund remuneration (TCC)	314 166	245 803
20. TRAVELLING & SUBSISTENCE	651 073	795 986
General fund S&T	489 370	567 922
FAN Meat fund S&T	161 703	222 938
Ear Tags fund S&T	-	5 126
21. OFFICE EXPENSES	11 032 165	9 868 248
General fund expenses	5 863 371.09	5 996 039
FAN Meat fund expenses	1 573 400	1 222 098
Stock Brands expenses	443 475	498 158
Ear Tags fund expenses	955 057	790 359
Agri Board expenses	2 196 862	1 361 594
22. DEPRECIATION	1 307 542	326 422
Motor vehicles	265 176	139 781
Furniture & Fittings	66 794	53 178
Computer Equipment	136 749	133 463
Buildings	838 823	-



MEAT BOARD OF NAMIBIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2020 (Continued)

	2020	2019
	N\$	N\$
23. MARKET RESEARCH	4 640 874	2 661 521
Industry Studies	1 124 207	537 773
Agricultural Shows	94 297	93 200
MCA - Zambezi expenses	-	152 250
Adhoc Studies	100 000	60 559
Market Exploration	-	69 318
International Markets	250 000	144 000
NCA levy expenses	2 105 908	747 169
Local Market Development	966 462	857 252
24. COMMISSION	1 819 750	1 957 676
General levy fund	1 278 784	1 314 835
FAM Meat levy fund	239 380	246 449
Ear tags	221 792	314 242
Emergency Vet Services levy fund	79 793	82 150
25. OTHER EXPENSES	7 074 797	2 618 241
Scholarships for Veterinary students	15 280	96 464
Assistance to DVS	894 636	-
MAWF Zambezi Expenses	2 794 287	250 000
CVL Expenses	159 569	57 025
Emergency Vet Serv expenses	2 680 730	1 319 500
Admin fees 5% (VAT incl)	530 295	895 252
26. GAIN OR LOSS	999 422	-
Revaluation gain	1 287 422	-
Revaluation loss - Investment property	(288 000)	-

MEAT BOARD OF NAMIBIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2020 (Continued)

27. RECONCILIATION OF BALANCES FROM PREVIOUS ACCOUNTING FRAMEWORK (NAC 001) TO IPSAS

Reconciliation of Net asset / equity

Net assets / equity in terms of NAC001 at 31 March 2019	NS111 161 933
Less: adjustment in terms of IPSAS	NS 797 816
Net assets / equity in terms of IPSAS at 1 April 2019	NS110 364 119

The adjustment relates to a change in classification of account balances from equity to liabilities. Previously liabilities relating to the Ear Tag Fund were set-off against the Ear-Tag Fund reserve, however in terms of IPSAS liabilities should not be set-off against other balances unless there is an agreement to settle the accounts on a net basis, which is not the case in this scenario.

Reconciliation of Non-current assets

Non-current assets in terms of NAC001 at 31 March 2019	NS 86 689 319
Adjustment in terms of IPSAS	NS 51 791 640
Non-current assets in terms of IPSAS at 1 April 2019	NS 34 897 679

The adjustments relates to reclassification of investments from non-current assets to current assets because investments meets the definition of current assets as the maturity date of all the investments is less than 12 months.

Reconciliation of current assets

Current assets in terms of NAC001 at 31 March 2019	NS 39 107 561
Adjustment in terms of IPSAS	NS 51 791 640
Current assets in terms of IPSAS at 1 April 2019	NS 90,899,203

The adjustments relates to reclassification of investments from non-current assets to current assets because investments meets the definition of current assets as the maturity date of all the investments is less than 12 months.

Reconciliation of trade receivables

Receivables in terms of NAC001 at 31 March 2019	NS 11 557 885
Adjustment in terms of IPSAS	NS 1 141 862
Receivables in terms of IPSAS at 1 April 2019	NS 10 416 023

The adjustments relates to trade receivables is between receivables from exchange transactions and non-exchange transactions which is a requirements in terms of IPSAS.



MEAT BOARD OF NAMIBIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2020 (Continued)

Reconciliation of Current liabilities

Current liabilities in terms of NAC001 at 31 March 2019	N\$ 14 580 828
Adjustment in terms of IPSAS	N\$ 851 931
Current liabilities in terms of IPSAS at 1 April 2019	N\$ 15 432 759
The adjustments relates to reclassification of trade payables which were previously included as part of the fund balances to account payables, in terms of IPSAS accounts with similar nature should be grouped together.	

Inventory

Inventory was previously included as part of the fund balances to Ear tags fund current assets.

Reconciliation of surplus / deficit

Surplus /deficit in terms of NAC001 at 31 March 2019	N\$ 4 638 639
Adjustment in terms of IPSAS	N\$ 4 882 430
Net assets / equity in terms of IPSAS at 1 April 2019	N\$ 9 521 069
The adjustments relates to income and expenses for the various Funds which was previously not recorded in the Income statement, the net movement for the year was directly recorded in the Balance sheet in the Funds balances however in terms of IPSAS all income and expenses relating to the entity should be disclosed separately in the Income statement, not only the net movement being recorded in the Balance sheet.	

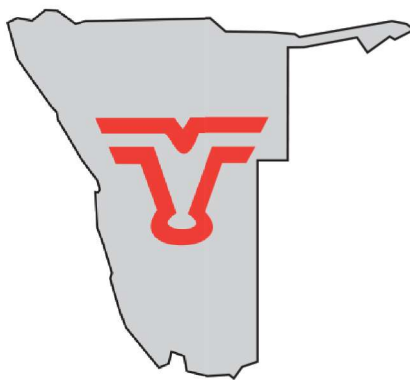
Reconciliation of cash and cash equivalent

Cash and cash equivalent in terms of NAC001 at 31 March 2019	N\$ 21 411 703
Adjustment in terms of IPSAS	N\$55 265 889
Cash and cash equivalent in terms of IPSAS at 1 April 2019	N\$76 677 592
The adjustment of N\$51,791,638 relates to a re-classification of the investments from investments to cash and cash equivalent, as it meets the definition of cash equivalents in terms of IPSAS 2.8. The adjust of N\$3,474,242 relates to reclassification on a bank account balance from Ear Tags Fund account to cash and cash equivalent, in terms of account balances of similar nature should be classified together on the face financial statements.	

ABBREVIATIONS

CVL	Central Veterinary Laboratory
DVS	Directorate Veterinary Services
FAN Meat	Farm Assured Namibian Meat Scheme
FMD	Foot and Mouth Disease
ISO	International Organization for Standardization
LPF	Livestock Producer Forum
MAWF	Ministry of Agriculture Water and Forestry
MCA	Millennium Challenge Account
MBN	Meat Board of Namibia
NamLITS	Namibian Livestock Identification and Traceability System
NAU	Namibia Agricultural Union
NCA	Northern Communal Areas
NECFU	Namibia Emerging Commercial Farmers' Union
NNFU	Namibia National Farmers Union
NTA	Namibia Training Authority
SLA	Service Level Agreement
SVCF	South of the Veterinary Cordon Fence
S&T	Subsistence & Travelling
TCC	Total Cost to Company
VAT	Value Added Tax
VET	Veterinary
VCF	Veterinary Cordon Fence





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