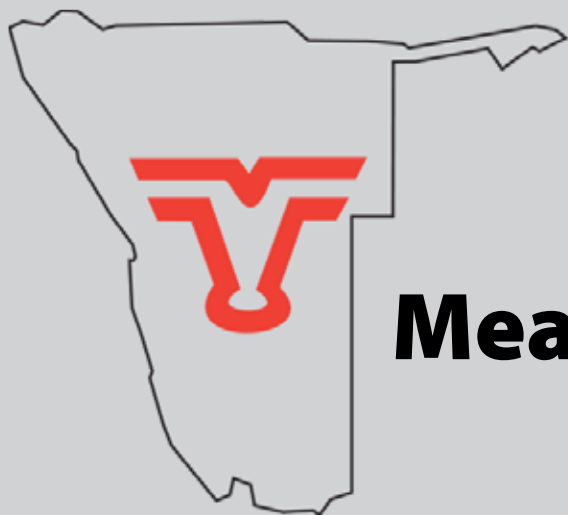




# Annual Report

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**Meat Board of Namibia**

[www.nammic.com.na](http://www.nammic.com.na)



# Welcome to the Meat Board's Annual Report 2021 to 2022

## Alignment

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 2021 to 2022 annual report provides material information relating to its strategy, business model, operating context, material risks, stakeholder interests, performance, prospects, governance and the financial year ended 31 March 2022.

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 2022.

This report is available in electronic format on the Meat Board's website: [www.nammic.com.na](http://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 interest 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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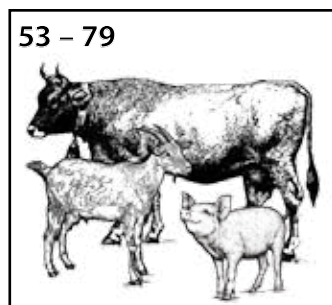
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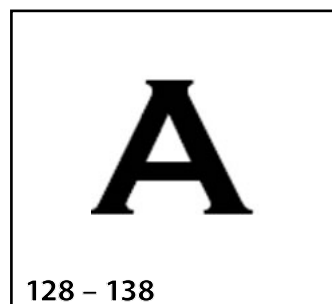
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*This annual report focusses on the key operations & activities that have contributed to the Meat Board of Namibia's performance. Unless otherwise stated, all data is for the 12-month period ended 31 March 2022. This report is available in electronic format on the Meat Board's website: [www.nammic.com.na](http://www.nammic.com.na)*





## The Meat Board of Namibia's profile

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

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

# The mandate of the Meat Board

The Meat Board of Namibia's mandate, as defined in the Meat Industry Act of 1981, is to promote the interests of the meat industry in Namibia and elsewhere. The act states that the MBN must provide control over grading, sales, importation, exportation and the imposition of livestock levies, meat and related products. It must also provide for incidental matters.

### Alignment

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

- 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 considers trends in national and international meat industries to manage its activities, in the context of the board's resources and capabilities.

### Compliance

The Meat Board functions in compliance with the:

- 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)



- Value-added 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 & 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)
- Animal Protection Act, 1962 (Act 71 of 1962)
- Animal 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
- Anti-Corruption Act, 2003 (Act No. 8 of 2003).

### What the Meat Board does

The 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 market-related 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 the government and other institutions such as donors and industry associations, for the benefit of the meat industry on an agency basis.



## OUR MISSION

Our mission is to promote a conducive environment for sustainable livestock production, market growth and diversification for livestock, meat and meat products as well as to maintain standards and quality assurance by way of appropriate regulatory intervention.

## OUR VISION

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

## OWNERSHIP

The Meat Board of Namibia is a public enterprise duly constituted in terms of the State-owned Enterprises Governance Act of 2006 (Act No. 2), amended and currently gazetted as the Public Enterprises Governance Act of 2019 (Act No. 1). The 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).

## OUR LOCATION

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





**Patricia Gurubes**  
Meat Board of Namibia  
Chairperson



*During Covid-19 restrictions, MBN staff maintained their efficiency and assisted clients wherever possible under difficult circumstances. I would like to thank our employees for their personal commitment and efforts to execute their tasks and delivering on strategies to benefit the meat industry.*

## A MESSAGE FROM THE CHAIRPERSON

The Meat Board of Namibia continued to make a significant contribution to the progression of the Namibian meat industry. Over the past few years, the Meat Board has managed the country's meat industry to such an extent that it benefited from gaining access to several international meat markets. Meat exports are undertaken to a diversified market portfolio which includes the European Union, Norway, South Africa, the United States of America and the People's Republic of China.

Namibian producers are still recovering from a devastating drought experienced two years ago (2019). A general shortage of slaughter animals for sustained throughput at local export abattoirs and the provision of meat to local and international markets were therefore experienced. In addition, a moratorium prevailed on the importation of meat from South Africa as a result of the country's foot-and-mouth disease (FMD) status. Both factors led to local producer prices becoming exceptionally beneficial to the country's livestock producers.

The prospect for a normal to above normal rainfall season, which will enable the meat industry to continue its herd rebuilding phase during 2022, existed. Forecasts by the Meat Board indicated that cattle numbers to be marketed will continue to decrease, while sheep and goats will increase during 2022.

The South African weaner calf market remains one of the cornerstones of the Namibian meat industry with producers receiving competitive prices when selling animals to South African feedlots. The consent given by the Botswana authorities to allow cattle for a specific period to be exported is a welcome step to liberalise trade within the Southern African region. Not only will Botswana cattle producers benefit, but South-African feedlots as well. Namibian abattoirs used this opportunity to import slaughter-ready cattle to supply the local market with quality beef, while quality beef was then exported to lucrative international markets instead of being slaughtered for the local market.

Access to international markets requires an excellent veterinary service establishment. Since Namibia's independence in 1990, the Directorate of Veterinary Services (DVS) has upheld the country's animal health status as required by international markets. The World Organisation for Animal Health (WOAH) has declared the area south of the veterinary cordon fence (VCF) in Namibia FMD-free, conta-

gious bovine Pleuropneumonia (CBPP) and Peste des Petits ruminants (PPR), and the whole of Namibia as having negligible risk for bovine spongiform Encephalopathy (BSE) (mad cow disease). However, intensive efforts should be made to improve the animal health status north of the VCF to afford those producers the opportunity to produce beef for lucrative export markets.

During the reporting year, the total marketing of cattle increased by 29,3% due to increased slaughter at export abattoirs as well as increased livestock exports. Weaner calf prices dropped by 4,5%, while B2 carcass prices rose by 26,7% to a record high of N\$62.80 per kg. Indications are that increased prices would dampen weaner calf exports. January 2022 showed a 20,9% increase in sheep marketing compared to 2021. In contrast, goat marketing increased by 85,7% during January 2022 compared to 2021.

The strategic plan of the Meat Board is built around five pillars. The most important pillar is the identification of international markets to ensure a better return to the meat industry and its value-chain components. Certain Middle East markets have been identified, with sanitary and phytosanitary (SPS) access currently being negotiated by the DVS. The Meat Board secondly plays a supporting role with regard to veterinary services, agricultural extension and value-added actions. The implementation of a national farm assurance scheme, FAN Meat, which is a minimum standards and traceability system, as well as the gathering and dissemination of production information forms part of this pillar. The Meat Board thirdly maintains its regulatory function as set out by the Meat Industry Act of 1981. This function includes border control, gathering of information to manage the industry and classification. The fourth and fifth pillars set up a financially sustainable organisation and the maintenance of role-player relationships, respectively.

### Activity highlights for 2021-22:

- **Export opportunities for beef originating from north of the VCF.** Trading with livestock or livestock products is animal disease risk-based and dependent on the prevalent animal health and disease status of any meat exporting region. In addition, the importing country states the level of animal disease risk it is willing to accept when importing meat products. However, certain countries do accept products from FMD-endemic areas under certain conditions. Research conducted by the MBN indicated that markets



in Bahrain and Qatar prove to be viable markets for NCA beef. The DVS was requested to negotiate market access to the Middle East countries, Saudi Arabia and the United Arab Emirates.

- **Selling options for livestock north of VCF.** Meat trading with high-value markets requires non-negotiable freedom from several diseases, such as FMD and bovine lung sickness (CBPP). If livestock movement across the porous Namibia-Angola border continues, the VCF will have to stay intact to maintain the official disease status south of the VCF to allow access to lucrative livestock and meat export markets. Scenarios by the MBN, given practical considerations and FMD epidemiology and control measures since independence (1990), evaluated four options to eradicate FMD and CBPP north of the VCF. It was concluded that for the short term Commodity Based Trade should be pursued due to available infrastructure and costs. Over the long term, a CBPP and FMD-free zone within the current FMD protection zone north of the VCF should be considered. The construction of a border fence on the Namibia-Angola border is still the best solution to create an FMD and CBPP-free environment in northern Namibia and the deactivation of the VCF.
- **Protection of the FMD-free zone.** Namibia will lose its official FMD-free status through the inactivation of the VCF in the absence of alternative measures. This will have dire consequences for the meat industry and Namibia at large. To protect the integrity of the VCF, the Meat Board commenced with electrifying sections of the VCF caused by the intrusion of elephants to prevent the migration of possible FMD- and CBPP-in-

fectured animals (cattle and buffalo) into the protection and free zone. Approximately, 108 km of the fence was electrified while the main fence was refurbished in phases of 15 km. This upgrade will extend the lifespan of that portion of the fence for the next 50 years.

- **Protecting Namibia from incursion or spreading of notifiable animal diseases.** Southern Africa recently was confronted with exotic animal disease outbreaks. For years FMD outbreaks in Namibia were successfully contained and FMD zones were maintained by a competent DVS. Recently, for the first time in history, Namibia encountered an FMD O-virus outbreak (May 2021), presumably spreading from Zambia. In South Africa, FMD SAT 1, 2 and 3 started to make inroads into the neighbouring country's former FMD-free zone. The animal disease risk from neighbouring countries is increasing and country and farm bio-security efforts and measures should be upheld and strengthened. The Meat Board of Namibia had assisted the DVS with various aspects of containment and eradication of the FMD O-virus strain in the Zambezi to facilitate the speedy resumption of trade.
- **Financing essential veterinary export certification functions.** The MBN after consultation with the industry, approved the introduction of a levy for the financing of essential DVS services to perform export certification. The levy will be managed by the Meat Board and aims to undertake critical functions such as the maintenance of veterinary and border fences, support to the Central Veterinary Laboratory, livestock inspections and maintenance of NamLITS. The levy comprising 0,23% of the transaction value of livestock will be paid by the

seller and buyer on a 50% ratio. The Honourable Minister of Agriculture has been requested to publish the levy in the Government Gazette.

- **Promoting investment in the sector.** It is of particular importance to note the direction the Botswana government is pursuing when removing any protection of the Botswana Meat Commission (BMC). For years BMC abattoirs were protected by a moratorium on the export of cattle to neighbouring countries. During the year the export of cattle was allowed, not only benefitting Botswana producers but Namibian abattoirs with additional slaughter stock. To grow and stimulate investment in the Namibian meat industry it would be advantageous to remove any export restrictions or remnants thereof, e.g. the "sheep scheme" or export levies on hides and skins. Submissions in this regard have been submitted to the Ministers of Finance and Agriculture, Water and Land Reform.
- **Addressing the possible future shortage of breeding material.** The moratorium on the importation of all livestock and livestock products from South Africa by DVS lead to a shortage of not only certain beef and pork products in the local market but when considering the future of the stud breeding sector, Namibia's stud/pedigree sector will be severely curtailed with the shortage of breeding animals and genetic material previously imported from South Africa. The MBN and livestock sector seriously considered erecting an artificial insemination centre at the University of Namibia's (UNAM) Neudamm campus not only to train students but to serve as a quarantine embryo and artificial insemination station to import and distribute

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Vehaka Tjimune and Lara Beisiegel (left) from the GiZ proudly delivered IT equipment to the Meat Board of Namibia. Patricia Gurubes (second from right), chairperson of the Meat Board, and Goliath Tujendapi, trade division manager, were present to receive the equipment.



Julene Meyer was elected as acting vice-chairperson of the Meat Board of Namibia for the remaining term of the board at its most recent meeting. Julene takes the place of Dr Archie Noval who sadly passed away.

## A MESSAGE FROM THE CHAIRPERSON (continued)

7 internationally acquired breeding material to producers.

- Measuring competitor producer prices:** The MBN, in a plight to determine equitable producer prices given the servicing of Namibia's international markets, found that between Australia and Botswana, Namibia has the highest processor operational efficiency. Although the country has the highest weighted export earnings at N\$82.42 per kg, only 55% ends up in the producer's pocket, compared to the 66% and 75% ratios of Botswana and Australia, respectively. This approach suggests that Namibian producers ought to receive between N\$54.32 and N\$66.12 per kg. The 2021 first-quarter statistics of the MBN indicated that the average B2 producer price was N\$49.39 per kg which is only 91% of the minimum benchmark. This price should represent the minimum of the norm and not be seen as the top price performance by slaughterhouses. The competitiveness of slaughterhouses is of extreme importance when competing against international competitors such as Brazil or Australia and should be addressed to ensure a viable production environment.
- Economic growth of the meat industry.** The Meat Board presented a ten-point plan to revitalise economic growth in the meat industry to the Honourable Minister of Agriculture, Water and Land Reform. The meat industry, in particular the agricultural sector's contribution to the gross domestic product (GDP), diminished over the past several years and needs to be restored to make a significant contribution to the GDP. Various facets are being dealt with in the ten-point plan, such as improving the viability of the primary producer, adequate funding to DVS, a conclusion to the presence of the VCF, implementation of a drought and re-stocking policy, intensifying extension and mentoring services to producers (especially in the NCA), optimal utilisation of slaughter capacity, the implementation of a national rangeland policy and strategy, including de-bushing bush encroached rangelands as well as creating a conducive policy and legal environment through the review of laws and policies that adversely affect economic growth.
- Selling of arboricides to contain bush encroachment:** The MBN imports and sells arboricides on a cost-recovery basis to producers in a noble effort to contribute to combating bush encroachment. The eradication of intruder and unwanted bushes increases the carrying capacity of natural pastures and thereby the production potential of grasslands. The initial costs of purchasing and applying arboricides might appear to be high but are overshadowed by the benefits associated with the increased beef production potential.

- Investigating viability of feedlots in Namibia:** As a net exporter of weaners to South African feedlots, Namibia needs to constantly explore ways whether or not to feed these animals up to slaughter age. One option is to establish feedlots to absorb these weaners which is unfortunately not viable as local feed production is minimal and the sourcing of feeds internationally is costly due to the distance to feed production areas. Moreover, the use of growth promoters in Namibia is not allowed, which forms an integral part of the feasibility of feedlots. This ban on the use of growth promoters has however allowed Namibia access to global niche markets and is a strategic position for Namibia.

### The MBN continued to render the following services:

- Selling of ear tags.** The MBN introduced NamLITS Online to allow producers access to several NamLITS administrative functions, ranging from the purchase of cattle and small stock ear tags, checking for ear tag quotas, obtaining herd statements and registration of ear tags, processing of movement permits thereby making it unnecessary to visit the MBN office personally and be exposed to Covid-19 infection. Surveys indicated that this function was well received and is being used to a great extent by producers.
- Maintain minimum quality standards and traceability of Namibian meat being exported.** The FAN Meat Scheme division successfully completed its yearly external ISO 9001:2015 audit as an ISO Quality Management System, the MBN has maintained this certification since 2015. An important activity of the scheme is producer and non-producer compliance through on-farm and processor audits – a positive initiative by the Meat Board which proved that producers comply with standards set out by FAN Meat.
- Presence at farmers' information days.** Stakeholder surveys indicated that the MBN is to show presence at producer information days. Managers regularly address regional farmers' unions, farmer association meetings and information days to inform the audiences on what the Meat Board is doing as well as its role and functions – the administration of NamLITS, assisting DVS with essential export certification functions and the need for a special levy in this regard, and contributing to the repair and maintenance of the VCF.
- Promotion of the MBN brand, meat industry and livestock and livestock products.** A first for Namibia is the establishment of a Meat Route following the footsteps of the MBN's Seal of Quality programme. The Meat Route is regarded as highly successful in realising the potential of selling meat at local outlets to South



The Meat Board of Namibia commenced with electrifying sections of the veterinary cordon fence (VCF) to protect the integrity of the fence and the foot-and-mouth disease (FMD) free zone. This was necessary as Namibia's elephant population has grown to such an extent that the VCF has been damaged regularly – contractors responsible for maintaining the fence can virtually not keep up to repair breaks.



African visitors. These selling points maintain a high standard of meat quality and are being audited by the MBN on a regular basis.

- **Rendering of classification and grading services at export abattoirs.** Classification services have been rendered by the MBN since 1986, an independent function describing the carcass to specific consumer specifications. Occasionally, the MBN does grading services on behalf of customer requirements on a cost recovery basis and of late has been involved with the grading of Wagyu carcasses in accordance with grading standards.
- **Dissemination of trade information to the public.** The MBN prides itself on its information division and the reports it produces, one of the best in Africa. Information and research produced are used by a variety of institutions among others the Bank of Namibia, Namibia Statistics Agency and investors drafting business plans.

### Conclusion

Areas the Meat Board will focus on during the course of 2022 would be to ensure a conducive livestock production and marketing environment to maintain the growth of the livestock and meat industry to early post-independence levels (1990-1995) serve priority. By doing so the livestock and meat sector will increase its contribution to the agricultural GDP.

Secondly, disseminating topical production information to livestock producers to improve production profitability is outstanding and will be conducted. Attending and presenting such information to farmers associations, regional farmers unions and information days across the country would form the backbone of this initiative.

Thirdly, the maintenance of the VCF will be a priority. Namibia's increasing elephant population in search of additional grazing and water sources destroys the fence on a regular basis. To maintain the integrity of the VCF, the Meat Board started and will continue to electrify "hotspots". Namibia's FMD status would be lost if the integrity of the fence is compromised which will result in Namibia losing its lucrative market access. Limited 'lucrative', 'non-sensitive' markets do exist which Namibia could use as an alternative.

Fourthly, addressing the non-marketing of cattle in the Northern

Communal Areas (NCA) will remain one of the main focus areas of the Meat Board. For areas north of the VCF to increase marketing, the porous border Namibia shares with Angola and the regular cross-border movement of cattle will have to be stopped. Various reasons are attributed to the low off-take of cattle in the NCA. However, if an off-take of cattle similar to the off-take of the area south of the VCF could be obtained, it is estimated that an additional income of approximately N\$540 million would flow to the region.\

Fifthly, the Meat Board will need to negotiate with the government for the DVS to receive sufficient funding to fulfil its obligations in terms of animal disease control and export certification. The imposition of the essential veterinary services levy by the Meat Board will assist veterinary services by approximately a third of its current budgetary needs. However, this levy still needs to be gazetted by the Honourable Minister.

### Appreciation

During the Covid-19 restrictions, MBN staff maintained their efficiency and assisted clients wherever possible and under difficult circumstances. I would like to thank our employees for their personal commitment and efforts to execute their tasks and delivering on strategies to benefit the meat industry.

I am also grateful for the role fellow board members play to strengthen our governance and accountability in terms of our industry's priorities. I wish to extend my personal appreciation to the vice-chairperson of the board, Julene Meyer, for her professional conduct and assistance provided to the board.



**Patricia Gurubes**  
Meat Board of Namibia  
Chairperson

## DVS assistance

The Meat Board of Namibia supported the directorate of veterinary services (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 assistance with the maintenance of the veterinary cordon fence and DVS's central veterinary laboratory to perform tests as a prerequisite to export livestock and meat products.



## Assessing the competitiveness of Namibia's meat industry

During the year under review, the Meat Board commenced with a 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 gained momentum. This trend is primarily a result of lower productivity among local abattoirs due to reduced slaughter numbers and low 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 in a competitiveness report.



## The Meat Board's 2021 operations performance

Namibia has experienced recurring droughts since 2013 leading to the urgent and forced marketing of livestock. With a limited number of animals available for the market, meat prices have been under upward pressure aided by a strong demand from China on the global level, a trend that continued in 2022.

- A total of 234 984 cattle were marketed, a decrease of 6,53% compared to 2020. Live exports accounted for 63,44%, export abattoirs for 20,07% and local butchers for 16,49%.
- Weaner auction prices were N\$4.87 per kg higher, having increased from N\$35.02 in 2020 to N\$39.89 in 2021.
- A total of 406 005 sheep were marketed in 2021 which is 8,64% higher than the 2020 level. Live exports accounted for 70,34%, export abattoirs for 3,26% and B&C-class abattoirs for 26,40%.
- The average A2 sheep price difference between Namibian and Northern Cape abattoirs was -N\$6.83 per kg, contributing to increased live exports to South African abattoirs.

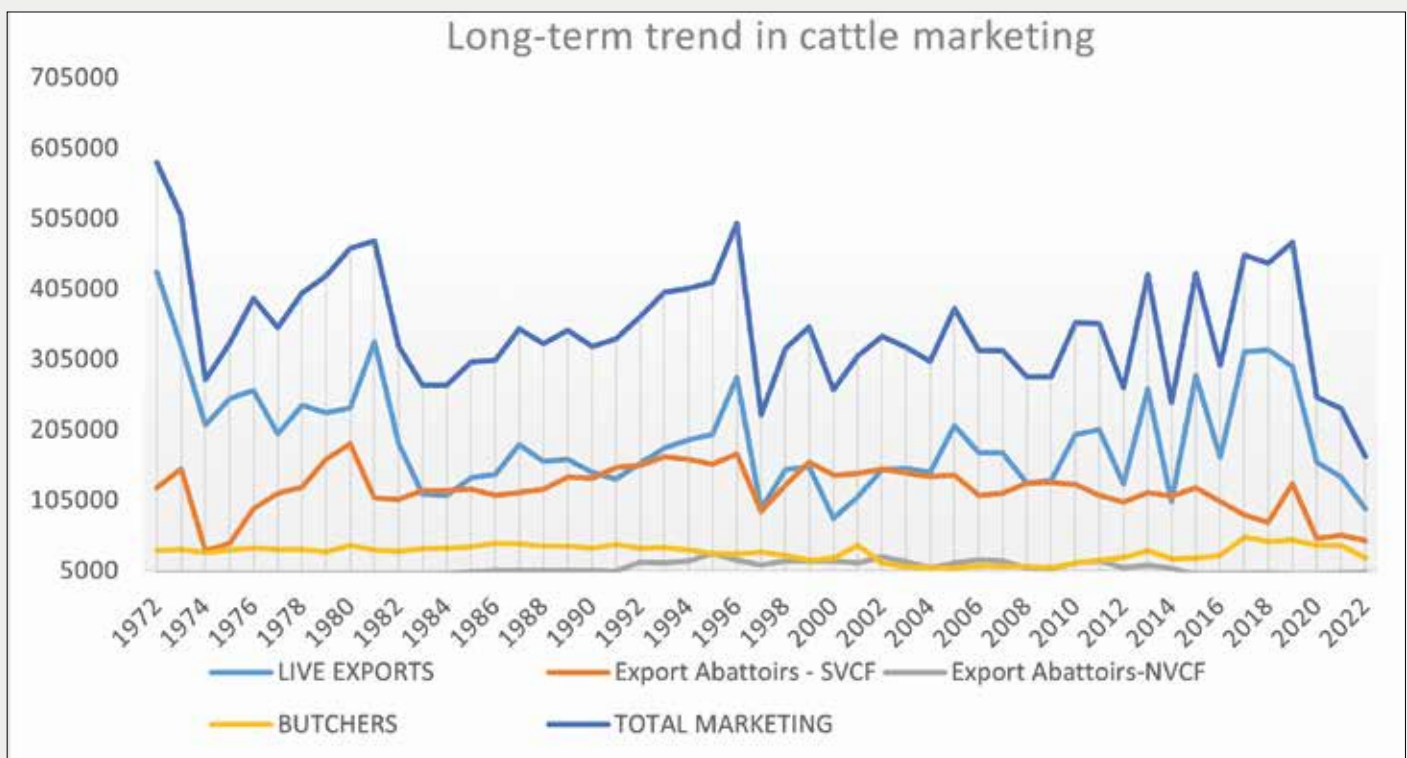
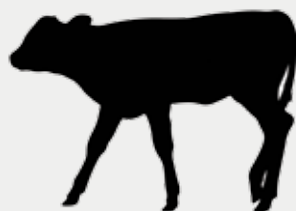


Figure 1: The long-term trend of cattle marketed shows a continuous decline in the number of cattle slaughtered locally.



## 234 984

A total of 234 984 cattle were marketed, a decrease of 6,52% compared to 2020. Live exports accounted for 58,64%, export abattoirs for 24,05% and local butchers for 17,31%.



## +N\$4.87

Weaner auction prices were N\$4.87 per kg higher, having increased from N\$35.02 in 2020 to N\$39.89 in 2021.



## 406 005

A total of 406 005 sheep were marketed in 2021, which is 8,64% higher than in 2020. Live exports accounted for 70,34%, export abattoirs for 3,26% and B&C-class abattoirs for 26,40%.



## -N\$6.83

The average A2 sheep price difference between Namibian and Northern Cape abattoirs was N\$6.83 per kg, contributing to increased live exports to South African abattoirs.

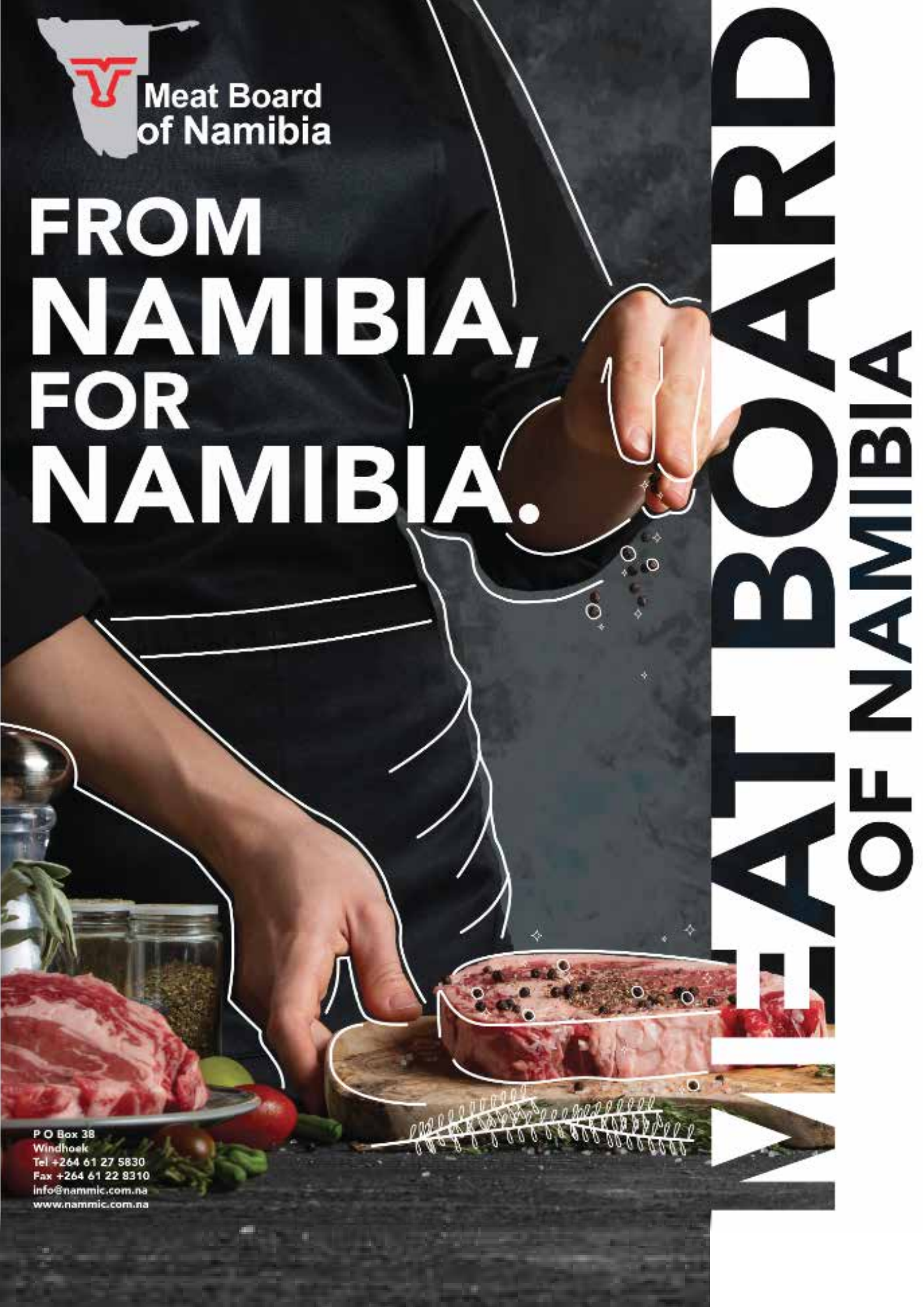




Meat Board  
of Namibia

**FROM  
NAMIBIA,  
FOR  
NAMIBIA.**

**MEAT BOARD  
OF NAMIBIA**



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## HOW THE MEAT BOARD CREATES VALUE

The Meat Board of Namibia's strategy guides the way in which it conducts its operations and activities to deliver specific outcomes for the good of the industry.

### 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 key factors within and beyond its control that affects 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 the industry

### Strategic

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

### Material risks

- Stakeholder relationships
- Sustainable financial position
- Regulatory enforcement
- Market access maintenance and development
- Finding viable solutions for cattle in the northern communal area (NCA)
- Maintaining animal health status south of the veterinary cordon fence (SVCF)

## 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 directorate veterinary services (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 the 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 values its relationship with stakeholders, including the communities that are dependent on the agriculture sector for their livelihood.



## 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

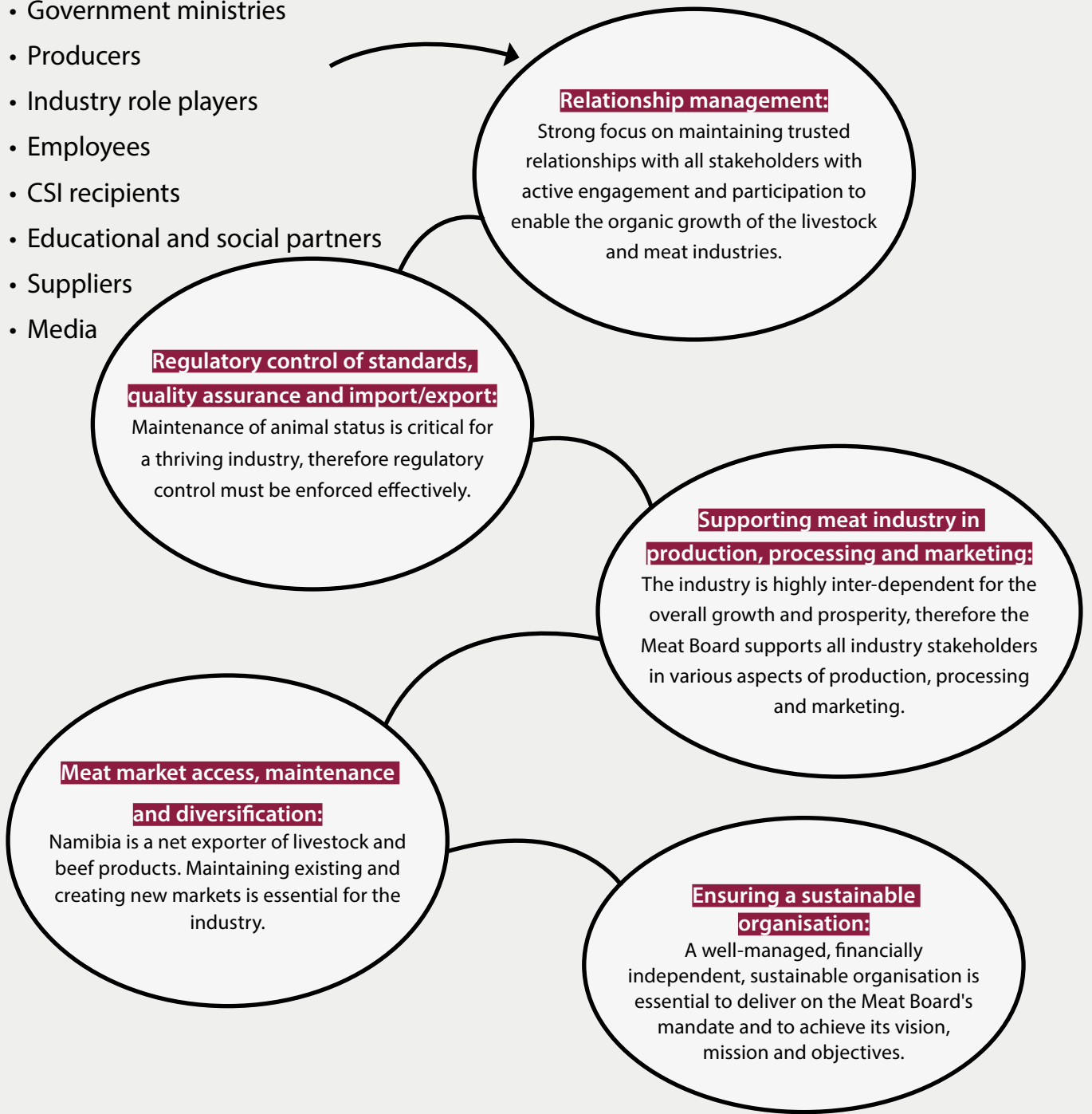
### Social and relationship capital

Solid stakeholder relations



# Key stakeholder relationships

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



## 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, 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 co-operation, working towards a com-

mon 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.

# Members of the Board



Mrs P Gurubes  
Chairperson



Mr P Strydom  
Chief Executive Officer



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 Member



Dr J Shoopala  
Board Member



# Senior management



**Making the right decisions to the benefit of the industry**



Seated: Paul Strydom (CEO), goliath Tujendapi (Manager: Trade)  
Standing: Willie Schutz (Manager: Operations), Dr Anja Boshoff-De Witt (Manager: Meat Standards)  
Insert: Ursula Nguvauva (Manager: Finance)

## PROTECTING VALUE THROUGH EFFECTIVE GOVERNANCE

### Legal and governance considerations

The Meat Board of Namibia is a statutory body established by the Meat Industry Act (No. 12 of 1981) as amended. The act defines the objectives of the Meat Board as: "... 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 (No. 2 of 2006) required that additional governance measures 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, which also appoints the Board. Management and staff are responsible for implementing resolutions of the Board and advising it daily. 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 Auditor General. The Meat Board's financial statements are sound and no issues have been raised.

### Governance philosophy

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

Sound governance principles and process-

es define and direct the responsibilities of the Board, and actively drive a sustained governance culture throughout the organisation based on associated norms and standards. The Board embraces the governance principles as inscribed in the 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 organisation'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 decision-making, which is dependent on transparency and the availability of accurate information, particularly as it pertains to the Board's financial well-being and the quality of its relationships with all stakeholders. Close collaboration between the Board and management is required to ensure the effective implementation of strategic plans and sound management concerning the execution 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 livestock producers
- one person representing meat product

manufacturers

- one person representing traders in meat products, and
- one person representing marketing agents of controlled products.

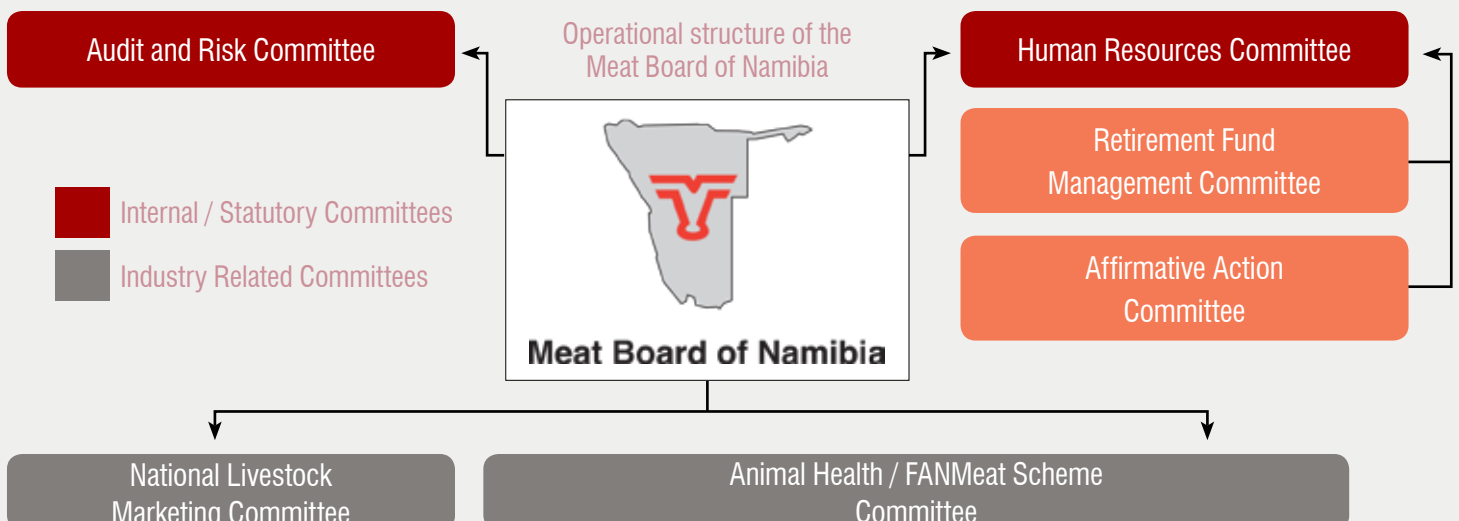
The Board is appointed for a term not exceeding three years. This includes the chairperson. The current Board has served the third year of its mandate.

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 are subjected to review during the year. Every meeting records declarations by members affording them to declare conflicts of interest and when so made, are handled as per the stipulations of the Act.

The Board discharges its fiduciary responsibilities directly and through committees according to the 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 non-financial risks are managed. It also monitors the accuracy of financial statements and oversees the financial reporting process to ensure the management of financial risk.

The Human Resources Committee oversees the implementation of both the human resources policy and the remuneration strategy to ensure performance, as well as to at-





tract, retain and motivate human resources of a standard and calibre upon which the Meat Board depends.

In addition to these two Board committees, two industry-related committees assist the Board, namely the Livestock Marketing Committee and the Animal Health Committee and FAN Meat Committee.

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

Board Committees are chaired by Board members and may invite the 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 the 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 Chair- and vice-chairperson.

The Board has 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 at the bottom of the page.

The minutes of each meeting have been completed and scrutinised by independent auditors for purposes of financial and management reporting (see annual finan-

## 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 are:

	Board	Sub-committees
<b>Sitting fees per meeting</b>		
<b>Chairperson</b>	<u>N\$6 234</u>	<u>N\$2 870</u>
<b>Board member</b>	<u>N\$4 086</u>	<u>N\$2 133</u>
<b>Retainer/preparation per meeting</b>		
<b>Chairperson</b>	<u>N\$3 511</u>	<u>N\$1 849</u>
<b>Board member</b>	<u>N\$2 868</u>	<u>N\$1 457</u>

cial statements).

#### 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 and 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 are 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.

#### Conflict of interest

The Board maintains a register which records any financial and non-financial 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

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Name and surname	Capacity	Board meetings attended	Audit & risk committee meetings attended	Human resources meetings attended	Livestock marketing meetings attended	Animal health/ FAN Meat meetings attended
Mrs P Gurubes	Chairperson	4	4	4	-	-
Mr F van Niekerk	Board member	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	-	-	-	-
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	Chief Executive	4	4	4	4	4

## PROTECTING VALUE THROUGH EFFECTIVE GOVERNANCE

17 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 Five-year 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 chairperson, chief executive as well as other key executives.

This gives new members an understanding of the Meat Board's strategy, objectives and business, the industry in which it operates, corporate governance practices, financial and business performance, among others.

In addition, an induction pack of informa-



tion 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 stra-

tegic direction of the Meat Board, taking into consideration the opportunities and risks facing the organisation and its inclination to take risks.

The Board assesses the implementation of its strategy every quarter through strategic workshops and ensures that recommended corrective actions are taken to address identified challenges.

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

## Meat Board of Namibia

### Chief Executive Officer

Responsible for the day-to-day activities of the MBN by implementing the Strategic Plan.

Manager: Finance

Overall responsibility for operationalising the financial function and management of financial operations.

Manager: Operations

Manage the operational activities of the MBN by ensuring the enforcement of the Meat Industry Act (No. 18 of 1981) as well as the implementation of human resources, information systems and procurement activities of the organisation.

Manager: Trade & Marketing

Continuously investigate global market opportunities for Namibian livestock, meat and meat products. Must also align the industry and industry related organisations to best exploit any viable opportunities.

Manager: Meat Standards

Ensure the Namibian meat industry complies with importing country regulatory and consumer requirements. Ensures the integrity of Namibia's livestock and meat exports through the management and enhancement of the country's minimum standards and traceability Farm Assured Namibian meat scheme (FANMeat)



# Lung Sickness

Lung Sickness (CBPP) is a disease of animals such as cattle. It is caused by a bacterium. CBPP was eradicated from areas south of the Veterinary Cordon Fence but a few outbreaks occur in northern Namibia. It is a notifiable disease.



## How it spreads

- CBPP is spread by infected animals
- It is passed on through direct or close contact
- Carrier cattle that are a major source of infection
- Movement of infected cattle from infected areas

## Signs in sick & dead animals

- Fast & noisy breathing with neck extended
- Stands with front legs apart
- Shallow cough especially after exercise
- Lungs covered with yellowish material & fluid
- Lungs are solid & marbled

## Prevention & control

- Present cattle for vaccination when required
- Do not smuggle cattle into Namibia
- Avoid movement of cattle from infected areas
- Report signs of CBPP to your State Veterinarian immediately

## Losses caused by CBPP

- CBPP can destroy Namibia's cattle industry
- Trade will stop & livestock prices will fall
- Marketing of livestock is disrupted
- Control of CBPP outbreaks is expensive
- Cattle deaths, poor production & condemned carcasses at abattoirs



# Peste des Petit Ruminants

Peste des Petit Ruminants (PPR) is a fast-spreading disease of sheep and goats. It is caused by a virus. PPR does not occur in Namibia but it is spreading from other African countries. Therefore, it is a notifiable disease. PPR kills many animals.



## How it spreads

- PPR is spread by infected animals
- Illegal movement of sheep & goats
- Smuggling sheep & goats from infected countries
- Contaminated equipment may spread the virus

## Signs of PPR

- Watery or thick & yellowish discharge from nose
- Nose gets blocked causing breathing difficulties
- Eyelids stick together due to eye discharge
- Sores in the mouth causing excessive salivation
- Severe watery diarrhoea with blood

## Prevention & control

- Avoid smuggling sheep & goats into Namibia
- Report signs of PPR to your State Veterinarian immediately
- Present all animals for vaccination when required
- Adhere to quarantine & movement restrictions

## Losses caused by PPR

- PPR can destroy Namibia's small stock industry
- PPR kills up to 9 out of 10 infected animals causing huge losses to farmers
- Trade will stop, causing prices to fall
- Marketing of sheep & goats will be disrupted
- Huge losses by farmer due to death of animals



Directorate of  
Veterinary Services

**For more information  
contact the State Veterinary Office near you.**



Meat Board of Namibia



**Paul Strydom**  
Meat Board of Namibia  
Chief Executive Officer



*Over the years, the Meat Board of Namibia has played an integral role in growing and developing the industry, despite its limited human and financial resources.*

## THE CHIEF EXECUTIVE'S 2021-22 REPORT

Living in a drought-prone country like Namibia, rainfall conditions will always have an 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 lower-than-expected rainfall. However, it is heartening that producers remain resilient and optimistic, admirable traits the Meat Board shares.

Over the years, the Meat Board of Namibia has played an integral 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 2021 to 31 March 2022. We welcome feedback from stakeholders.

Worldwide the demand for meat is rising. In order for Namibia to take advantage, 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 internationally recognised disease status, free of foot and mouth disease (FMD) either with or without vaccination.

In the Zambezi and Kavango East regions where FMD is endemic, an alternative solution such as the commodity-based approach must be followed.

### **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 the staff for their hard work and loyalty.

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

**Paul Strydom**  
Meat Board of Namibia  
Chief Executive Officer



# Overview of industry performance

## Cattle sector

In 2021, the 234 984 cattle marketed represented a decline of 6,52% compared to 251 363 cattle marketed in 2020. Live exports accounted for more than half (58,64%) of the total market share with 137 784 cattle exported on the hoof. Export abattoirs slaughtered 56 524 heads of cattle, representing 24,05% of the total number of cattle marketed, while local butchers slaughtered 40 676 cattle, representing 17,31% of the total market share.

Live exports (predominantly weaners) in 2021 declined by 13,57% compared to 2020. This decrease is associated with a prolonged herd rebuilding exercise after the severe drought during which livestock numbers decreased considerably. The decline in marketing numbers reinforced an increase of N\$4.87 per kg in weaner auction prices which averaged N\$39.89 per kg in 2021.

## Sheep sector

Good rainfall in 2020 continued in 2021, assisting in the growth of marketable sheep numbers. The total number of sheep marketed in 2021 amounted to 406 005 heads which represents an increase of 8,64% compared to 2020.

The increase in sheep marketing is consistent with the industry expectation of growth in the absence of quantitative restrictions. It is expected that the industry will require an uninterrupted period of five years post-drought and post restrictions to recover significantly to former levels.

Meanwhile, exports of sheep meat declined as more production was geared towards the local market. In addition, imports of sheep meat increased mainly consisting of offal.

## Pork sector

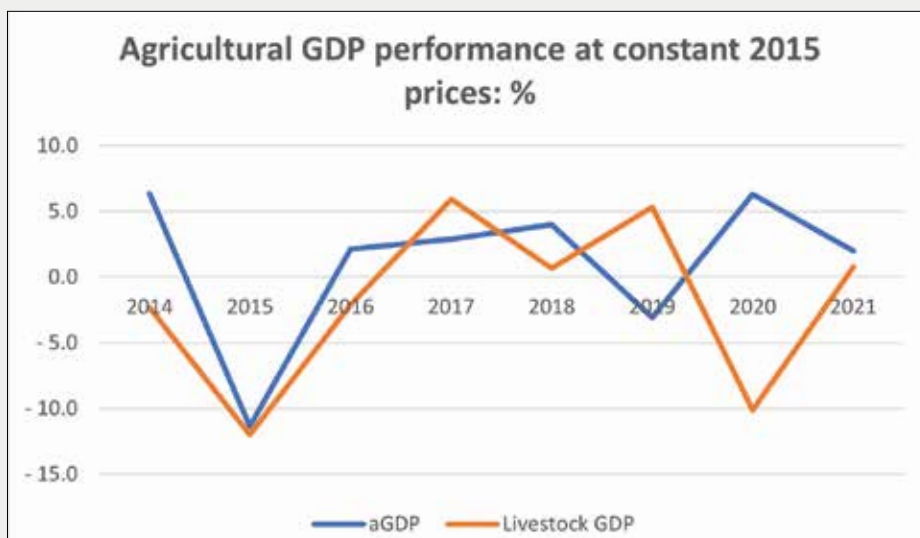
A total of 47 723 pigs were marketed to local abattoirs during 2021, a 6,32% increase compared to 2020 levels. As a result of large increases in beef prices relative to pork, an increase in pork consumption was observed. This resulted in a 42,3% surge in pork imports (excluding processed products).

Pork imports (excluding processed products) amounted to 4 895 tonnes in 2021 which is 1 455 tonnes more than in 2020. On the other hand, pork imports inclusive of processed products reached 7 562 tonnes in 2021. A notable increase of 41,19% compared to the previous year.

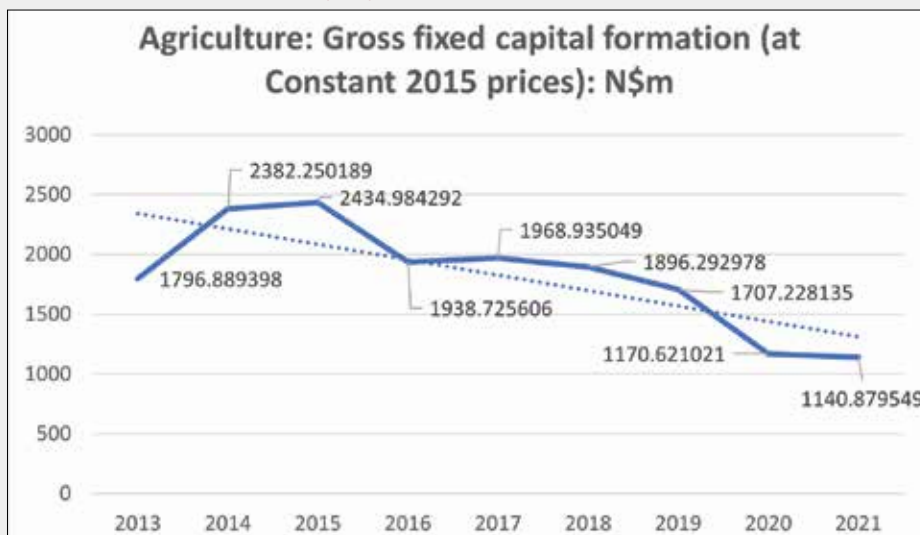
## Overall

In 2021 the gains of herd rebuilding were evident for sheep producers while cattle marketing remained lower than 2020 levels, a sign of prolonged recovery from the severe drought.

Growth in the large stock sector is only expected to return in 2022 on the expectation of continued good rainfall. This will in turn



Source: Namibia Statistics Agency (NSA)



Source: NSA

improve agriculture GDP as livestock farming makes up the majority of agriculture's mainstream GDP.

A revival of the sheep industry through re-investment in the sector is likely to gradually manifest on the precondition of policy certainty.

The evident decline in investment into the agricultural industry from private and public sectors is cause for concern with respect to the productivity of the industry. Increasing investment will imply favourable policy pronouncements assuring a free-market system that should see primary production growth as a basis for enhancement of the entire value chain performance.

## 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 re-

ceives 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 will continue expanding its stakeholder engagement plan, improving communication and information dissemination, acknowledging that positive relationships lay the foundation for a sustainable meat and livestock industry.

## 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 the directorate of veterinary services (DVS), Meatco and other stakeholders. Besides South

## THE CHIEF EXECUTIVE'S 2021-22 REPORT

# Overview of industry performance

21

Africa, 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 consultations to evaluate the competitiveness of Namibia's slaughter industry in comparison to livestock exports.

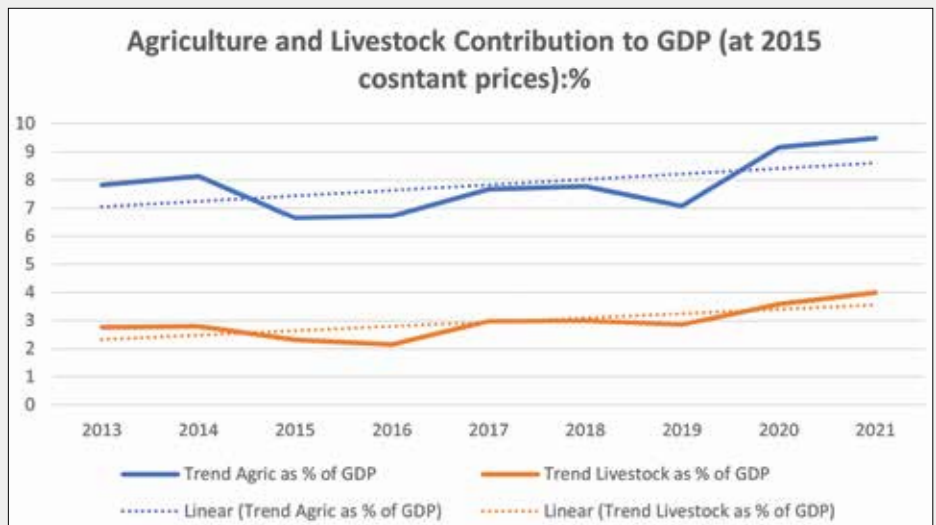
During recent years, the industry has experienced a decrease in local slaughter numbers, while the export of livestock to South Africa has gained momentum. This decline in local activity has been caused by low abattoir productivity in the face of relatively low producer prices.

In 2021, controlled products produced N\$7,6 billion worth of output of which the cattle sector was responsible for 87% while the small stock sector (sheep and goats) accounted for 9%. The pork sector is the smallest of the controlled products with an output of N\$276 million (2021) which represents 4% of output for controlled products. Up to 83% of cattle, 74% of sheep and 94% of goats were exported in 2021, 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. In 2019, the Meat Board commissioned a competitiveness analysis of the Namibian meat industry. The study conducted by Optimal Agricultural Business Systems (OABS) found that Namibian farming recorded a profit of only USD5 per 100 kg live weight sold, while Uruguay and Australia (among the benchmark countries) showed the highest profit in the cow-calf live weight comparison with profits of USD120 per 100 kg sold.

On the other hand, Uruguay, New Zealand and South Africa performed better than Namibia in sheep production profitability with profits of USD130, USD115 and USD100 per 100 kg live weight sold compared to USD40 realised by Namibia.

The study revealed several opportunities such as the low-level tariff protection in Europe, the Middel East, North and Southeast Africa. The Meat Board of Namibia followed up with a study in 2020 on the financial viability of Middle East markets which subsequently resulted in positive market identification.



Source: NSA

Challenges of Namibia's competitiveness include high cost to export and low logistical connectivity with the rest of the world. Important measures that could enhance competitiveness include improved producer prices and the total abolishment of the sheep marketing scheme. In terms of growth, huge potential exists in the northern communal area (NCA). It is estimated that an increase in marketable animals in the NCA with 50 000 heads of cattle coupled with a 10% increase in NCA producer prices could positively impact livestock GDP by 7%.

Recent years have seen a decline in agricultural investment as reflected by the declining gross fixed capital formation.

Positive and inclusive agricultural growth is a prerequisite for successful transformation of the sector and positive growth can only occur through continued public and private sector investment.

### In conclusion

In an effort to reverse the declining investment in the livestock and meat industry, 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. To drive the vision, the Meat Board, during 2021 developed a ten point plan for the revival of the industry. The plan represents priority areas and actions agreed by the entire value chain as the necessary and sufficient conditions for industrial growth.

We urge all stakeholders to commit to mak-

ing the Common Vision in general and the ten point plan in particular 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 the staff for their hard work and loyalty.

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

**Cattle market:** Cattle marketing declined in 2021 as a result of a steep decrease in the number of marketable animals due to herd rebuilding after the drought. The shortage of marketable animals resulted in increased prices at cattle auctions while export abattoirs paid significantly higher carcass prices to attract slaughter cattle.

**Small stock market:** The small stock sector commenced recovery in 2021 after recording a decline the previous year with better performance in live exports, signaling the industry response to the suspension of the small stock marketing scheme in 2020. Slaughter activity remained subdued due to price differentials between Namibia and Northern Cape Abattoirs of South Africa.

**Pork market:** Local pork production increased by 6,32%. However pork imports (inclusive of processed meat) still increased by a phenomenal 41,18% as consumers substituted pork as a cheaper protein alternative.



## 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 actively 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 global initiatives to strengthen partnerships among stakeholders, the Meat Board of Namibia has supported the directorate of veterinary services (DVS) in several ways to promote the interests of the industry and to enhance collaboration between the Meat Board and the DVS.

The following activities were a testament to the successful partnership between the Meat Board and DVS.

**Issuing of stock brands:** The Meat Board was appointed by the registrar of brands to issue official stock brands. This activity included the development of a system generating 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's head office in Windhoek. No person may keep livestock in the country without an official stock brand.

**Distribution of ear tags:** The DVS appointed the Meat Board to distribute official cattle and small stock ear tags across the country. Originally this agreement only included areas south of the veterinary cordon fence but was recently expanded to include the whole country. This distribution includes the development and maintenance of an electronic ear tag 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 DVS. The FAN Meat division of the Meat Board engages with agents to confirm and align processes regarding ear tag 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 of DVS and for producer convenience. The Meat Board supports the maintenance of NamLITS by financing the monthly costs of service providers.

**Animal health status dossiers:** The Meat Board of Namibia developed dossiers on animal health status throughout the country for submission by DVS to the OIE for official recognition, as well as to aid negotiations with existing and potential trade partners.

**Part maintenance of VCF:** The Meat Board assisted DVS in the maintenance of the veterinary cordon fence by appointing temporary fencing teams that were tasked to service a grader and transport fencing material.

**Support to the central veterinary laboratory:** By supporting the DVS's central veterinary laboratory to perform tests as prerequisites 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 these tests.

**NamLITS online:** a web-based interface of the Namibian Livestock Identification and Traceability System (NamLITS) was expanded to include a number of new functions available to the producer. This includes submission of bi-annual self-declarations, application for livestock movement permits, the capture of livestock movements, application for official ear tags and registration of ear tags, amongst others. This has significantly reduced the administrative workload at DVS offices and continues to facilitate livestock marketing.

**NamLITS help desk:** The Meat Board runs a Namibian livestock identification and traceability system (NamLITS) help desk at the FAN Meat office in support of DVS and for producer convenience. The Meat Board supports the maintenance of NamLITS by financing the monthly costs of service providers.

## Namibian society approaches Meat Board in grading of Wagyu carcasses

The MBN has been approached by the Namibian Wagyu Breeders' Association to become involved as an independent third party in the grading of Wagyu carcasses.

The Wagyu breed of cattle has the potential to store a high amount of fat (marbling) inside muscles. The degree of fat deposition determines the grade – in other words the higher the concentration of fat the better the grading.

The first two thoroughbred Wagyu oxen were recently slaughtered at the Beefcor abattoir in Okahandja, after which a Meat Board classifier was trained in the grading process. The two oxen achieved a "Beef Marbling Score" of 8 and 9 respectively, which is excellent for Namibian conditions.





## THE NAMIBIAN MEAT AND LIVESTOCK INDUSTRY

The meat and livestock industry forms the mainstay of the Namibian agricultural industry (excluding fish and meat processing), contributing approximately 58% to the agricultural gross domestic product (GDP) for 2021, contributing 4% to Namibia's overall GDP. Meat processing accounts for 0,7% of the overall GDP.

Agriculture as a whole (excluding fisheries, meat processing and leather products) contributed approximately 4% to the country's GDP (2021) has increased from 3,6% in 2020 while meat processing and leather products accounted for 0,7% of Namibia's GDP in 2021, up from 0,6% in 2020.

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

### Size of National Cattle Herd

According to the directorate of veterinary services, the 2021 cattle census depicts a herd size of approximately 2 514 385. A total of 1 356 801 cattle are located south of the veterinary cordon fence (VCF) while 1 157 584 are north.

Number of cattle slaughtered at export abattoirs:

- 2020: 50 524
- 2021: 56 524

Number of cattle slaughtered at local abattoirs:

- 2020: 41 443
- 2021: 40 676

Live exports:

- 2020: 159 414
- 2021: 137 784

### Size of national small stock herd

Namibia has 1 284 631 sheep of which 79% of the flock is found south of the VCF whereas 54% out of 1 300 175 goats are mostly found in communal areas north of the VCF.

Number of sheep slaughtered at export abattoirs:

- 2020: 26 519
- 2021: 13 252

Number of sheep slaughtered at local abattoirs:

- 2020: 119 612
- 2021: 107 182

Live sheep exports:

- 2020: 227 583
- 2021: 285 571

Live goat exports:

- 2020: 81 301
- 2021: 106 661

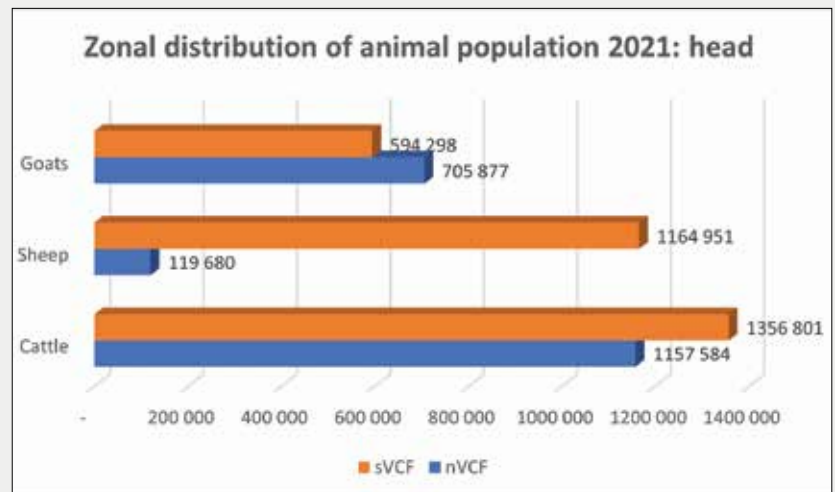


Figure 2: Herd/flock size north and south of the VCF

## Meat Board financially assist agricultural unions

The Meat Board made a contribution of N\$3,7 million to the agricultural unions for the financial year 2020-21 on the following basis: Namibia National Farmers Union (NNFU) 45%, Namibia Agricultural Union (NAU) 27,5% and Namibia Emerging Commercial Farmers Union (NECFU) 27,5%. 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.



**Namibian export facilities**

Namibia is a net exporter of livestock and meat products. Of the 234 984 heads of cattle (including weaners) marketed in 2021, 59% were exported live while local abattoirs and processing factories slaughtered 97 200.

Namibia has the following European Union (EU) approved abattoirs:

- Two cattle abattoirs, namely Beefcor (Okahandja) and Meatco (Windhoek); as well as
- Two sheep export abattoirs, namely Farmers Meat Market (FMM) in Mariental and Brukkaros in Keetmanshoop which is currently closed.

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

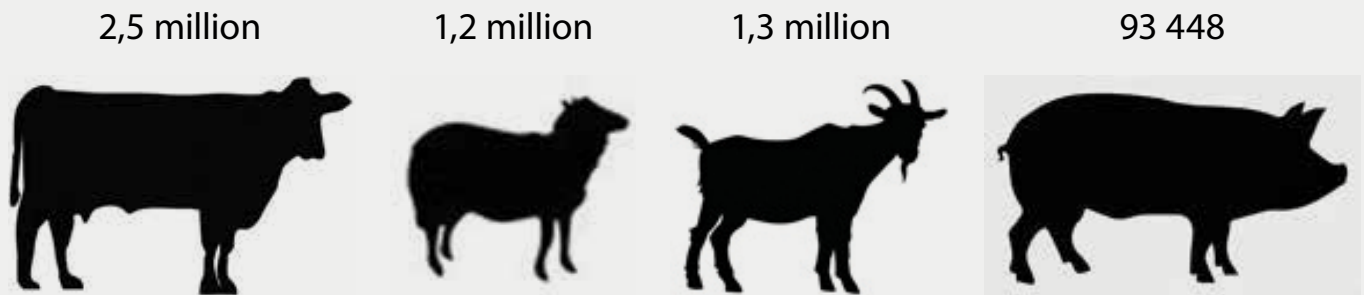
- Two cattle abattoirs in Oshakati and Katima Mulilo which have the necessary infrastructure and comply with standards for export to South Africa.
- One sheep abattoir in Aranos (Natural Namibian Meat Producers) is approved for export to South Africa and is currently operational.

**Pork industry steadily growing**

The Namibia pork industry is still relatively small but has grown by 57% over the past eight years due to the pork market share promotion scheme (PMSPS). The country produces 46% of its domestic pork consumption, importing approximately 54% of its demand (excluding processed products). This was achieved with the introduction of the PMSPS, which aims at developing the local industry by protecting it from cheap imports.



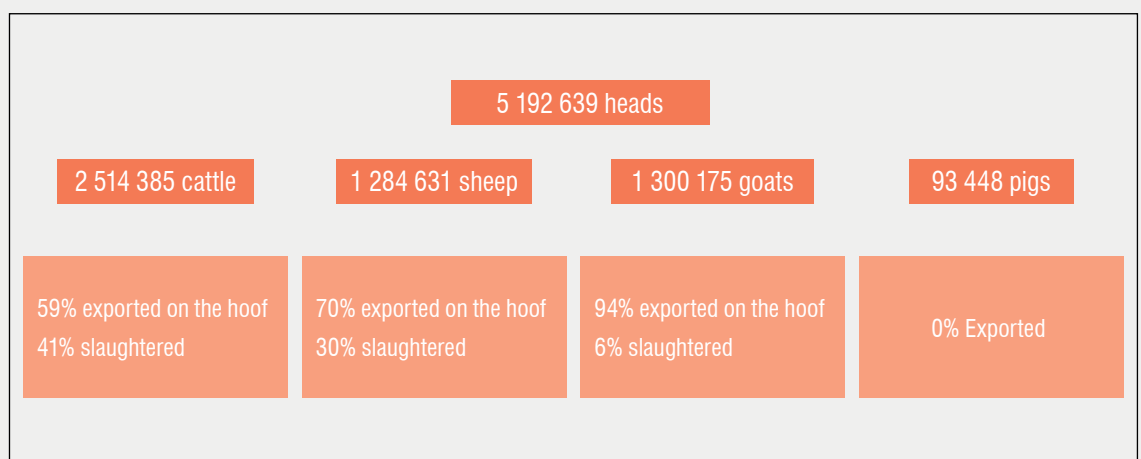
# Namibia maintains more than 5 million live controlled animals, according to the latest census data



Breaddown of livestock, 2021 (Source: DVS)

## Key highlights

The Namibian livestock and meat industry is valued at approximately N\$8,47 billion, which amounts to 4,7% of all goods and services produced annually throughout the country. Stated differently, N\$1 of N\$21 produced by Namibia in goods and services each year is harnessed by the local livestock and meat industry.



Breakdown of 2021 production (Sources: DVS and the Meat Board of Namibia)

## DELIVERING VALUE THROUGH STRATEGY

# 1

### A SUSTAINABLE ORGANISATION

A sustainable organisation is essential for the execution of its mandate. This focus area ensures that the Meat Board of Namibia is financially independent, has motivated, highly skilled personnel and complies with industry requirements. The Meat Board also complies with legal obligations. In terms of a balanced scorecard perspective, this area includes financial, customer, internal processes, 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 Board maintains good relations with stakeholders in order to grow the meat industry and concentrate 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 provide negotiation support. In terms of a balanced scorecard perspective, this focus area includes customer, learning and growth perspectives.





# 4

## REGULATORY CONTROL OF STANDARDS

Maintaining and improving the animal health 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.



## 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 market-related information reaches the industry and aligning livestock production with market and consumer requirements. It entails customer, internal processes, learning and growth perspectives.

# 5

## THE MEAT BOARD'S OPERATING ENVIRONMENT

# 2021-22 Performance

The Meat Board reviewed its strategy for sustainability and long-term growth for the period between 2019 and 2023. The senior management and the board members participated in an open strategy process that adopted a 'bottoms-up' approach aimed at encouraging active discussion and input from different divisions. Performance and principal risks for the reporting period were reviewed and key strategic imperatives for the next five years were identified.

The Meat Board's Strategic Plan (2019 to 2023) emphasizes five key strategic focus areas. Successful performance in these areas will effectively position the Meat Board to increase its contribution to Namibia's economic growth and sustainability.

The strategic focus areas outlined below and detailed on pages 30 to 38 (???) 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 project management principles.



## Meat Board's five strategic focus areas (2021-22)



**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**

# Towards value chain equity in the beef sector

## Paul Strydom and Ace Mutelo

Data from the Namibia Statistics Agency (NSA) suggests that the agriculture and forestry sectors contributed 6,5% (about N\$11,4 billion) towards the 2020 gross domestic product (GDP) of N\$176,3 billion. Further analysis revealed that livestock production accounted for N\$6,3 billion (or 54,7%) of the GDP – most of it from the beef sector.

The small stock sector has had an unfortunate and severe decline in numbers and profitability due to the impact of climate change and policy interventions. As a result, the cattle sector remains the cornerstone of agricultural production in the country.

Meat-processing, a derivative of the livestock farming sector, contributed N\$985 million to the 2020 GDP and accounted for 5,1% of manufacturing activity which is the seventh-most important of the 15 manufacturing subsectors of national accounts. Undoubtedly, the position of meatprocessing within the broader manufacturing segment of the economy can be improved depending on expansion of production frontiers in the livestock farming sector.

An increase in primary production capacity under appropriate market and policy conditions guarantees sufficient raw materials for the meatprocessing industry.

## Increasing the cake

It is through the generation of additional economic revenue from export earnings that the industry can have a larger share to benefit from. Thanks to beef industry stakeholders including the farming community, Meatco, the ministry of agriculture, water and land reform, the ministry of industrialisation, trade and SME development, the ministry of foreign affairs and the Meat Board of Namibia the country has sufficient access to premium markets in the European Union, Norway, United States, China and South Africa, to name a few.

Namibia is a small player in the global beef industry compared with giants such as South America and Australia. Given a limited resource base the country has adopted a niche marketing strategy to maximise its returns.

However, the economic benefits between north and south of the “red line” depict great disparities with substantial differences in returns on investment. This is due to the fact that cattle north of the veterinary cordon fence (nVCF) have limited market access on account of the disease status of the area. In this regard the Meat Board conducted a study on the viability of exporting bone-in fresh or chilled as well as frozen beef to Middle-Eastern countries such as Kuwait, Saudi Arabia, Bahrain, the United Arab Emirates and Qatar, as well as China.

The study revealed that abattoirs can attain reasonable profit margins from exploiting these



Paul Strydom



Ace Mutelo

markets. The Meat Board and the directorate veterinary services (DVS) are engaged with efforts to open up these markets for the benefit of farmers north of the fence. This effort, once implemented, will increase the economic cake from cattle in this region.

In contrast, meat processors south of the “red line” enjoy access to premium markets, collecting considerable margins.

Namibia has a variety of markets for beef to choose from. This extensive portfolio allows for the selection of the most profitable markets. Highvalue cuts can be directed to specific locations to attain better prices while other markets such as South Africa have recently been targeted for offal.

In 2020, a total of 12 853 tonnes of beef was produced by export abattoirs of which 65,5% (8 421 tonnes) was exported to various destinations. This is in contrast with 2019, when 29 158 tonnes of beef was produced by export abattoirs, of which 91,4% (26 638 tonnes) was exported.

## Measuring value chain equity

In assessing value chain equity the objective is to ascertain whether each stakeholder in the industry receives proportionate compensation for activities. A cost-based approach to value chain may be useful. This ensures stakeholders are able to cover at least their production cost.

## Primary production

Using data the Namibia Agricultural Union (NAU) compiled in 2020, with additional assumptions, it was found that producer unit cost amounts to N\$39.59 per kg of beef. Given a weighted average producer price of N\$44.91 per kg, producers are able to receive a N\$5.32 per kg contribution margin. However, an estimated financing cost of N\$9.27 per kg has the implication that producers are not able to attain a positive contribution margin in the first five years of their enterprise due to loan repayments. It follows that reducing the cost of financing has a significant effect on the profitability of farming enterprises.

## Secondary production

The Meat Board of Namibia compared state-based meat-processing companies, taking Botswana and Australia as benchmarks, in view of export markets shared by these countries.

It was found that among state-based processors in the three countries, Namibia has the highest operational efficiency and the lowest operational cost at 8% of its weighted export price in comparison to Australia and Botswana at 26% and 33%, respectively.

The major expenses in Australia are high compliance and high manufacturing labour costs. Due to high cost of sales, the transfer of benefits to producers in Namibia is only 55% of its export earnings while state-based processors in other countries transfer between 66% and 75% of their export earnings. A cost-based approach to equity determination cannot be a sustainable benchmark as inefficiencies may be built in and inhibit optimal outcomes for industry stakeholders.

An alternative approach is to look at benefit pass-through where export earnings are compared with producer prices so that a producer's income may be compared with the processor's income (export earnings). With reference to the table below, it is clear that although Namibia has the highest weighted export earnings at N\$82.42 per kg, only 55% ends up in the producer's pocket compared with the 66% and 75% ratios of Botswana and Australia respectively.

This approach suggests that Namibian producers ought to receive between N\$54.32 and N\$66.12 per kg. First-quarter statistics for 2021 from the Meat Board of Namibia indicate that the average B2 price was N\$49.39 per kg, which is only 91% of the minimum benchmark. In comparison, the first month of the second quarter (April 2021) entered the benchmark range with N\$1.14 per kg at the B2 average of N\$55.46 per kg. This price should represent the minimum of the norm rather than being seen as the top price.

## Attaining value chain equity

In order to attain value chain equity the existing economic cake needs to be expanded to guarantee sufficient throughput for export facilities, thus ensuring economies of scale for meat processors. The retention of live cattle can best be attained through a market-based price mechanism that rewards livestock producers competitively, creating a pull-away factor from weaner exports towards export abattoirs.

Value chain efficiency is also critical. Each stakeholder has a duty to ensure that they streamline operations for greater profitability. An analysis of state-based processors has shown that Namibia does well in terms of operational efficiency but does not post good results in terms of profitability due to an inefficient cost system that depresses gross profit margins. It is in this area that the biggest reforms are necessary to ensure that the efficiency in the value chain is maximised and equity is achieved. (Sources: UN Comtrade and Meat Board of Namibia calculations, 2019 data)



## STRATEGIC FOCUS AREAS

### Ensure a sustainable organisation

#### Strategic outcomes

- Ensure cost-efficiency 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 full-time 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 information management 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 of Namibia were audited by the Office of the Auditor General. No qualifications were reported, a proud tradition that the Meat Board has upheld since 1995.

Total income for the reporting period was N\$62 929 237 compared to N\$51 249 790 in 2020-21, an increase of 23%.

Total expenses increased from N\$61 760 993 in 2020-21 to N\$62 215 213 in the reporting period. This resulted in a deficit of N\$537 976 compared with a deficit of N\$10 511 203 in 2020-21.

#### Borrowing plans

The Meat Board of Namibia does not intend to borrow funds in the foreseeable future, nor will the organisation receive funds from the government for its operations.

#### Sources of revenue

The Meat Board, as the 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 entail that livestock sellers pay levies. The buyer, auctioneer or abattoir is responsible for the collection of levies and payment to the Meat Board.

Levies are presently calculated as follows:

1. Abattoirs: 0,7% of the transaction value of livestock slaughtered
2. Export of livestock: 1% of standard value
3. Auctions: 0,6% of the transaction value for all domestic and 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% of the transaction value of all imports.

Levies are apportioned as follows:

- General Account: 80%
- FAN Meat Account: 15%
- Emergency Veterinary Service Account: 5%.

Standard values, based on livestock sold the previous calendar year, are announced by the Meat Board on an annual basis.

All registered livestock producers receive self-assessment forms, which must be completed and submitted to the Meat Board by 25 October (for April to September) and by 25 April (for October to March).

Another source of revenue includes interest received on investment of surplus funds.

Such retained income is a major source of funds.

From time to time the Meat Board receives funds from the MAWF, earmarked for the implementation of 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 day-to-day 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 and 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 the government on a cost-recovery basis.

**General Fund (and Reserve Fund):** The General Fund (and Reserve Fund) are utilised for the day-to-day activities of the Meat Board of Namibia 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 directorate of veterinary services (DVS) in case of a national emergency. This levy is derived from the general levy and compris-

es 5% of the total levy received (as per government notice no. 272/2010).

**Ear Tag Fund:** The Meat Board was appointed by the ministry of agriculture, water and forestry (MAWF) as the central distributor of official cattle ear tags for areas south of the veterinary cordon fence and small stock ear tags as per Animal Identification Regulations (2017). The Meat Board, via the FAN Meat Committee (a stakeholder platform), has since its inception been involved in the Namibian Livestock Identification and Traceability System (NamLITS), performing the distribution function on a cost-recovery basis. Tag distribution was structured so that it would recover operational and capital costs. The Ear Tag Fund serves as a reserve in case of issues such as exchange rate fluctuations. Accumulated funds will be used for the purpose of strengthening and supporting NamLITS, in accordance with the 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, meat quality 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 small stock 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 internationally declared FMD-free status due to the occurrence of FMD. FMD, with the exception of the Zambezi and East Kavango regions, has been contained. International certification confirming these areas are free of FMD 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 the instruction of the Executive Director.





## STRATEGIC FOCUS AREAS

### Strengthen stakeholder relations

#### Strategic objectives

- To improve regular, formal meetings with the Ministry of Agriculture, Water and Forestry to keep local authorities up to date on conducive policies and regulatory environments
- Increase awareness of the activities of the Meat Board and 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



## Meat Board members visit UNAM School of Veterinary Medicine

The board members of the Meat Board visited Unam's School of Veterinary Medicine on 17 March 2021 at Neudamm. Dr Anna Marais the Associate Dean made a presentation on the faculty which were launched in 2010. The first Pre-vet students were admitted in 2012. The Unam School of Veterinary Medicine offers a six year course in Bachelor Veterinary Medicine, approved by Namibian Veterinary Council, and registered at the NQF in 2014.



Dr Fanna Bruwer demonstrating how a pregnancy ultrasound scan should be performed on a mare to veterinary students.

## Management addresses concerns at information days and agricultural union meetings

Meat Board of Namibia (MBN) managers addressed regional farmers unions and meetings as well as information days to inform farmers on what the Meat Board does and to provide clarity on its role and functions.

MBN presented its role with respect to the administration of NamLITS, e.g. the functionality of NamLITS, NamLITS online and clean-up, quotas and procedures when applying for movement permits. Special reference was made to consultations surrounding the introduction of a new levy to finance crucial direc-

torate of veterinary services (DVS) certification functions, and the role of the Meat Board as well as the Livestock Producers Organisation (LPO) play in ensuring the repair and maintenance of the veterinary cordon fence (VCF).

Farmers were informed to:

- Use the NamLITS online system to reconcile cattle ear tag numbers.
- Visit the nearest state veterinary office to deactivate herds that have no animals.
- Be aware that FAN Meat staff are conducting audits and will be visiting farms.

- To regularly update FAN Meat registers, including the employee training form (form C) and have a management plan for the farm as this will be checked during audits.
- Take note of DVS circular V4 of 2021 (permit ear tag pre-selection) to ensure cattle are in the correct herd. Complying will avoid unnecessary delays and inconveniences when applying for animal movement permits.

The following regional farmer unions and information days were attended:

- Outjo regional agricultural union meeting on 8 March 2021.
  - Keetmanshoop regional agricultural union meeting on 11 March 2021.
  - Mariental regional agricultural union meeting on 12 March 2021.
  - Karasburg regional agricultural union meeting on 15 March 2021.
  - Wilhelmstal-Okasise farmers association meeting on 13 April 2021.
  - Summerdown farmers association meeting on 20 April 2021.
  - Mariental regional agricultural union meeting on 7 May 2021.
  - Grootfontein farmers association meeting on 18 May 2021.

## MBN assists NNFU with transportation

The Meat Board of Namibia (MBN) assisted the Namibia National Farmers Union (NNFU) with the transportation of grass bales pledged by a farmer from Tsumeb to drought-stricken Kunene farmers. The bales were handed to the Kunene Council, Opuwo and the NNFU for distribution to affected farmers.

The drought in the region reached devastating proportions to affect both human, livestock and wildlife. High death rates for both cattle and goats were recorded.



# Bovine Tuberculosis

Bovine Tuberculosis (bTB) mostly affects cattle and wild animals such as kudu, lions, warthogs and buffaloes. It is caused by a bacterium. Namibia has declared itself historically free from bTB. It is a notifiable disease.



## How it could enter Namibia

- bTB could enter Namibia through importing infected cattle
- Cattle get bTB from close contact with infected animals or eating contaminated feed

## Signs in sick & dead animals

- Losing a lot of weight over a long time
- Moist cough and struggling to breathe
- Small lumps in lymph nodes of head and chest
- Small lumps also in lung, spleen, liver and inside walls of chest and abdomen

## Prevention & gathering evidence

- Avoid smuggling cattle into Namibia
- Report signs of bTB to your State Veterinarian immediately
- Adhere to bTB testing protocols to help provide more evidence to support Namibia's bTB status

## Problems related to bTB

- Pre-export testing for bTB has cost the cattle industry millions of dollars every year since 2016
- bTB can cause tuberculosis in people
- Farmers will suffer production losses



# Foot and Mouth Disease

Foot and Mouth Disease (FMD) is a disease of animals such as cattle, sheep, goats, pigs and wild antelopes such as kudu, oryx and springbok. It is caused by a virus. FMD occurs in northern Namibia and is a notifiable disease.



## How it spreads

- FMD is spread by infected animals or products
- People and equipment can spread the virus
- Close contact between livestock & buffalo
- Illegal movement of livestock or products

## Signs of FMD

- Sores, ulcers and blisters on feet, snout, tongue, nose, teats, lips and in the mouth
- Excessive salivation and sound from lips
- Animals limping from sore feet with blisters and ulcers where the hoof joins the skin

## Prevention & control

- Present all cattle for vaccination when required
- Avoid contact between livestock & buffalo
- Stop illegal movement of livestock & products
- Report signs of FMD to your State Veterinarian immediately
- If you see buffalo in your area, report to your State Veterinarian immediately

## Losses caused by FMD

- FMD can destroy Namibia's livestock industry
- Trade will stop & livestock prices will drop
- Marketing of livestock is disrupted
- Control of FMD outbreaks is expensive
- Farmers suffer production losses



Directorate of  
Veterinary Services

For more information  
contact the State Veterinary Office near you.



Meat Board of Namibia



## STRATEGIC FOCUS AREAS

### Key stakeholders

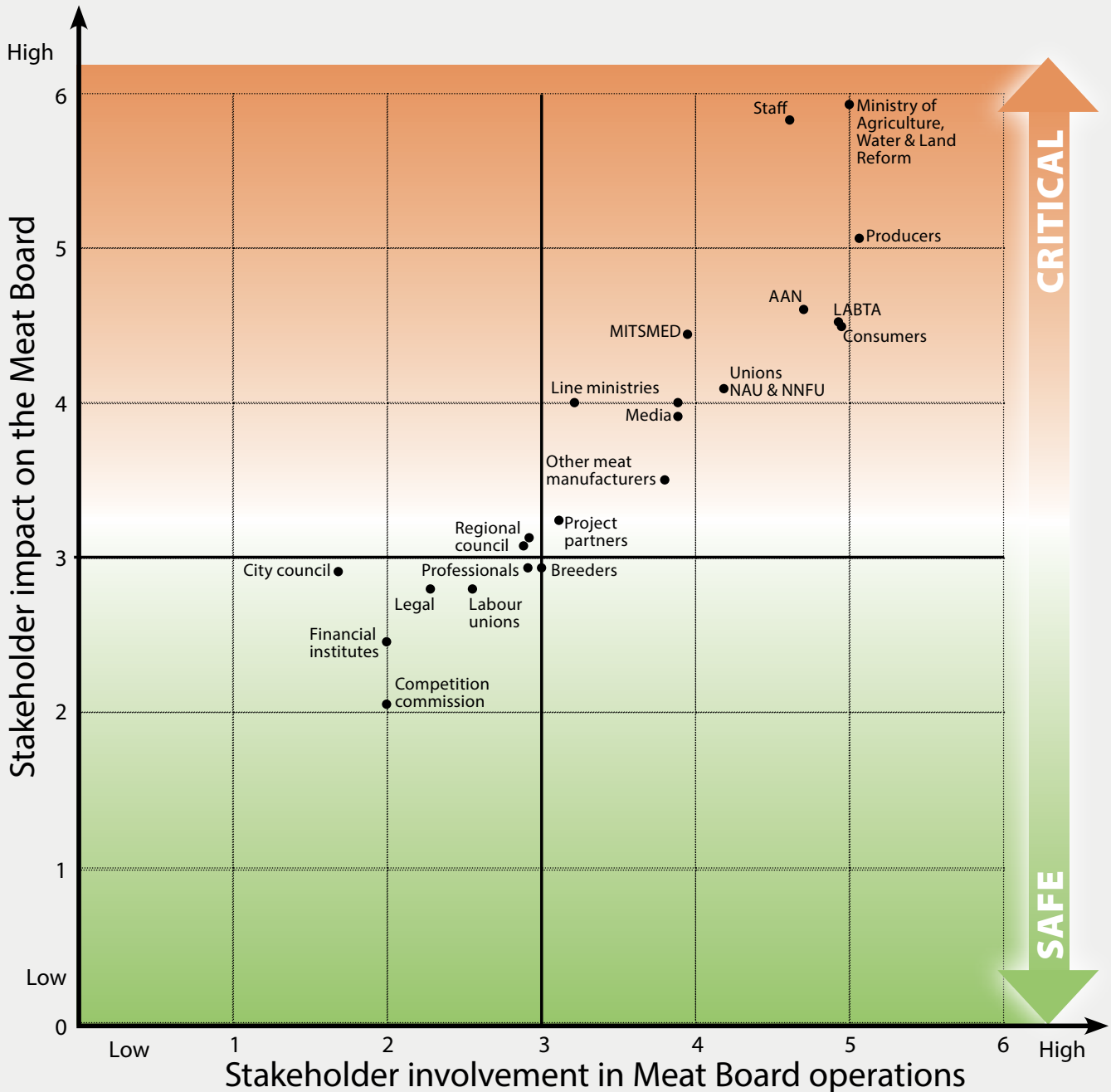
Namibia’s livestock and meat industry is diverse and complex, attested to by the multitude of stakeholders, each with their own interests and needs.

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 and other key stakeholders such as the farmers’ unions (NAU, NNFU and NECFU), the Abattoir Association of Namibia, the Meat Traders’ and Processors’ Association as well as the Live-stock Brokers’ and Traders’ Association.

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





# Engaging 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 keep good decision-makers informed to the benefit of the industry. Stakeholder analysis, as described below and on the following pages, enables the Meat Board of Namibia to engage with its stakeholders in a structured, objective-orientated manner.*

Stakeholder	Objective	Message
<b>Producers</b>		
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.
<b>Delivery mechanisms</b>	Website, placements of advertisements in local publications and on digital platforms, newspapers supplements and articles, radio, WhatsApp, Facebook and e-newsletters.	
<b>Measurability</b>	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.
<b>Delivery mechanisms</b>	Placements of advertisements in local publications, newspaper supplements and articles, Meat Board of Namibia vernacular publications, vernacular radio, SMSs and Facebook groups/pages.	
<b>Measurability</b>	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

Stakeholder	Objective	Message
<b>Employees and trade unions</b>		
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.
<b>Delivery mechanisms</b>	Board meetings, Meat Chronicle, WhatsApp messages	
<b>Measurability</b>	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.
<b>Delivery mechanisms</b>	Staff meetings, HR internal newsletter, e-mail, internal e-mail and newsletters, WhatsApp messages	
<b>Measurability</b>	A climate survey to be conducted every second year	

## STRATEGIC FOCUS AREAS

### 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.
<b>Delivery mechanisms</b>	Appearances at meetings, e-mail and newsletters.	
<b>Measurability</b>	Questionnaires/Surveys. Website, e-mail, radio & Facebook	
<b>Namibian Chamber of Commerce (NCCI)</b>	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 MBN's efforts and assist where they can.
<b>Delivery mechanisms</b>	<b>Ad hoc</b> meetings with leaders of industry, electronic newsletters, public relation placements in news media.	
<b>Measurability</b>	Successful working partnerships and international trade visits	
<b>The Abattoirs Association of Namibia (AAN), the Meat Processors Association of Namibia (MPA)</b>	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.
<b>Delivery mechanisms</b>	Disseminate information through existing databases, training, media and advertising.	
<b>Measurability</b>	Monitor the industry through meetings. Measure compliance to set standards.	
<b>Veterinary Association of Namibia</b>	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.
<b>Delivery mechanisms</b>	Consultative meetings with directors and deputy directors, e-mail communications.	
<b>Measurability</b>	Annual view of working relationship. Questionnaires/surveys to producers and other stakeholders in order to ascertain knowledge of projects.	
<b>The executive board of the MBN</b>	Ensure the board and management are in agreement regarding current and future positions of the MBN.	Communicate progress on mandate; report on internal engagements.
<b>Delivery mechanisms</b>	Board meetings, Meat Chronicle and WhatsApp messages.	
<b>Measurability</b>	Annual reviews and reports.	
<b>NGOs operating in the meat industry</b>	A survey could be made to determine attitudes and views concerning Meat Board effectiveness, roles and 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.
<b>Delivery mechanisms</b>	Working sessions with appropriate NGOs to ensure that their objectives are set correctly.	
<b>Measurability</b>	Promote information flow between NGOs. Promote implementation of short- and long-term projects as well as continued progress.	
<b>Agricultural financial institutions</b>	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 producers.
<b>Delivery mechanisms</b>	Consultative meetings among stakeholders, mapping ways forward, communicated via channels shared by all stakeholders.	
<b>Measurability</b>	Monitoring information. Developing project plans and monitoring 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.	
<b>Existing and potential export markets</b>	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.
<b>Delivery mechanisms</b>	High-level meetings and signed agreements as well as research missions in order to establish channels of communication.	
<b>Measurability</b>	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.	

## Stakeholder

## Objective

## Message

**Government and officials, diplomatic corps**

The Ministry of Agriculture, Water and Land Reform, Ministry of Industrialisation, Trade & SME Development, Ministry of Finance, Ministry of Environment, Forestry 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 MAWLR 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 MAWLR. Involving them in radio programmes/television shows, farm industry days and e-newsletters.

**Measurability**

Monitor the flow of communication, frequency of meetings and set a benchmark. 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 and 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.

**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.

## Stakeholder

## Objective

## Message

**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 programmes. Questionnaire/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. Questionnaire/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 and new developments at the MBN.

**Delivery mechanisms**

Newspaper supplements, press release, 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.



## STRATEGIC FOCUS AREAS



### The Meat Board of Namibia's brand

*A strong brand identity is essential for the management of an organisation's reputation. The brand of the Meat Board of Namibia 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 to focus on one of its key roles, namely to disseminate relevant information to 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 directorate of veterinary services), it must make sure that stakeholders are informed that this falls outside its jurisdiction. The Meat Board nonetheless accepts the challenge to assist wherever required and is aware that this stance is essential for the recognition of work accomplished in the industry.*

# MBN plays a crucial role in identifying new markets

Over the past few years, the Meat Board of Namibia has launched several studies and investigations in a bid to identify evolving market opportunities. In terms of beef, the South African, United States, Norwegian and European Union markets were negotiated either by the Meat Board or in conjunction with Meatco.

Follow-up animal health and meat hygiene negotiations are conducted by the directorate of veterinary services, whereas trade agreements are conducted by the Agricultural Trade Forum. Recently, the Meat Board conducted research regarding several Middle Eastern markets, which delivered promising results. The study revealed Bahrain and Qatar as the most profitable bone-in markets in the Middle

East countries analysed in terms of potential price margins while Kuwait and Qatar were found to be the most potentially lucrative markets for boneless cuts of sheep meat from Namibia. Current markets are foot and mouth disease sensitive. As such the Middle Eastern markets have been identified as alternatives.

However, the industry must remain cognisant of the current limited production of cattle and beef because of the 2019 drought and further research regarding alternative markets will not necessarily lead to market utilisation. Current markets like the South African weaner calf market and the European Union beef market remain extremely profitable markets for Namibian beef producers.



# Assist the industry in market access, maintenance & diversification

## Strategic objectives

- Monitor developments in meat market access
- Maintain and defend meat market access conditions and develop existing markets
- Disseminate export marketing information
- Assist in 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 (SACU), 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 2020, Namibia exported 297 505 kg of 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 non-



viable. In addition, the trade division of the Meat Board has requested the DVS to determine the export requirements for bone-in 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 bone-in 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.

## STRATEGIC FOCUS AREAS

# Regulatory control of standards, quality assurance & import/exports

### 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 the Meat Industry Act, its amendments and regulations
- Facilitate the administration of the 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 products imported, exported or in transit through Namibia correspond with invoices, customs-clearing documents and with the actual consignment quantities on 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 20 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 Nam-pol, who do not allow any consignment of controlled products to pass over the border without a valid Meat Board Permit.

All consignments of controlled products 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 situ-

ated 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 17 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 livestock around the country to ensure compliance with Namibian legislation and that promulgated standards are adhered to. These inspections are documented, and information is forwarded to relevant stakeholders for statistical purposes.

### 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 the surveillance of the Meat Board staff at the point of entry and 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 for entry or leaving 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 and 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

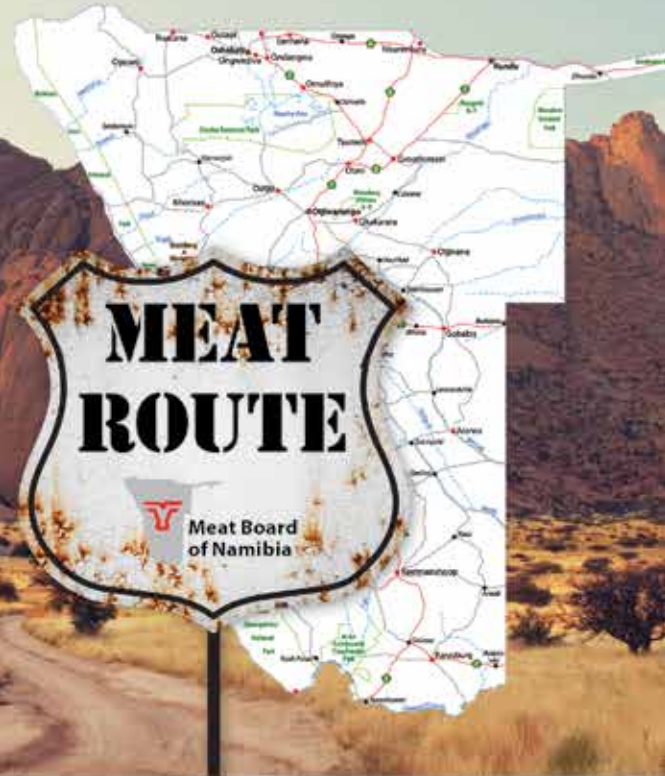
The Law Enforcement subdivision is an indispensable part of the meat industry of Namibia. It is regarded in a positive light by the industry and as such commended for the compliance and co-operation it promotes among most of the stakeholders in the industry.





Meat Board  
of Namibia

# MEAT BOARD OF NAMIBIA



Find us on Facebook  [www.nammic.com.na](http://www.nammic.com.na)

## OUR STORY

Namibia is an arid country with agriculture at the heart of Namibia's economy and of her people.

Meat is produced naturally without the use of growth promoters. Animals are raised on natural pastures with supplement feeding provided to ensure all production needs of the animals are met.

During times of drought, animal welfare takes precedence over free range production and grain fed production is allowed.

The **MEAT ROUTE** was developed by the Meat Board of Namibia to showcase Namibia's finest produced meat and to provide our visitors with a guide of where to find the BEST Namibia has to offer.

Participating butchers and stores are located along the most popular Namibian routes and were carefully selected to supply Namibian produced meat in a unique Namibian setting to introduce visitors to our Namibian culture.

Enjoy your stay in Namibia, but most of all,  
**ENJOY OUR MEAT!**





## STRATEGIC FOCUS AREAS

# 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 produced in an environmentally sustainable manner, adhering to high animal-welfare 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 Mad Cow Disease 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, by means of prescribed transport, auction, feed manufacturer, abattoir and feedlot 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, and 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 animal welfare standards are embedded through the FAN Meat at the 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 established through Namibian legislation, describe the provisions of the legislation in a nutshell, and provide producers with 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 is 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 to ensure the sustainability of the environment.

Meat produced in Namibia is free of growth hormones, antibiotics and animal by-products 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 of the maintenance 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.







# NOTHING LIKE QUALITY NAMIBIAN MEAT.

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 61 275 877, email us at [info@nammic.com.na](mailto:info@nammic.com.na), or visit our website [www.nammic.com.na](http://www.nammic.com.na)





**Dr Anja Boshoff-De Witt**  
Meat Board of Namibia  
Executive Meat Standards



*The mission of the Meat Board of Namibia is to promote a conducive environment for sustainable livestock production, market growth and diversification of livestock, meat and meat products. Furthermore, the MBN must help producers maintain a high-level of standards and quality assurance with appropriate regulatory intervention.*

## STRATEGIC FOCUS AREAS

### 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. At the forefront of such perceptions are real issues such as animal welfare (freedom from hunger, thirst, pain and fear), antibiotic overuse and sustainable production (environmental health). Changes made under the Farm Assured Namibia Meat Scheme (FAN Meat), 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 is FAN Meat compliant. FAN Meat grain-fed livestock are kept in an approved area for fattening and led to 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 FAN Meat 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 FAN Meat 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.
- **Online 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 FAN Meat 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.

### 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. However, due to Covid-19 restrictions the 2020 audit could not be conducted. The audit will be scheduled as soon as travel restrictions are lifted.

#### Qualitative risk analysis set up

The Meat Board 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 regarding 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 contacted the directorate animal health South Africa in this regard. Should negotiations regarding termination of testing for cattle tuberculosis be successful, 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-free zone 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 be vigilant in maintaining Namibia's FMD-free zone. 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.

# Production, processing and marketing

## 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 contribute to 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 and 30 million hectares of land in Namibia, an area that poses a serious threat to sus-

tainable 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 CO<sub>2</sub> concentrations.

As a result of invader bush infestation of farmland, the carrying capacity of land has declined from 1 head of cattle per 12 hectares to 1 head per 20 hectares. All stakeholders agree 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.



## STRATEGIC FOCUS AREAS

# Marketing of livestock, meat

Cattle marketing declined by 6,53% during 2021 as a result of a decline in the number of cattle marketed. This decline was predominantly driven by live exports and marketing activities at B&C-class abattoirs that contracted by 13,57% and 1,85% respectively. Activities at export approved abattoirs recorded a growth of 11,88% as more animals were slaughtered at these facilities. A total of 234 984 cattle were marketed in 2021 compared to the 251 381 in 2020. Live exports accounted for 58,64% of the total market share with 137 784 heads of cattle. The number of cattle slaughtered at export approved abattoirs accounted for 24,05% whereas cattle slaughtered at various B&C-class abattoirs accounted for 17,31%.

The long term marketing reflects that 2021 recorded the lowest number of animals since 1997 when a total of 226 775 heads of cattle were marketed. Figure 1 shows a decline in heads of cattle slaughtered locally and live exports particularly during the period of 2020 to 2021. Additionally, figure 1 depicts that on average, live exports account for more than half of total marketing and the remainder market share is accounted for by export-approved abattoirs as well as B&C class abattoirs.

Livestock and meat prices have been under constant pressure due to depressed demand post covid-19 coupled with high local farm production costs for the period of 2019 to 2021 as a result, Namibian weaner prices increased by 13.90 percent during 2021 whereas RSA weaner prices increased faster at a rate of

18.80 percent bringing the gap between Namibian weaner prices and RSA weaner prices down from N\$2.75/kg in 2020 to N\$1.55/kg in 2021. On average the Namibian weaner traded at N\$39.89/kg during 2021, N\$1.55/kg less than the South African weaner average of N\$38.74/kg. Namibia had been the main supplier of weaners to South Africa but Botswana has also opened up its weaners for export and this could mount sustained competition for the relatively expensive Namibian weaner.

Similarly, export-approved abattoirs offered attractive prices during the 2021 period resulting in the carcass beef all grade price increase of N\$9.16/kg in 2021 from a level of N\$43.36/kg in 2020 to N\$52.52/kg in 2021. A notable effort by export-approved abattoirs to retain cattle for local slaughtering. A significant increase in the average all grade beef carcass mass was observed during this period of a 10.07 kg, thereby averaging at 252.47 in 2021 from the level of 242.40 in 2020.

On the meat trading front, a total of 7 633 957 kg of Beef was exported to various destinations during the year 2021. This represents a contraction of 9.35 percent compared to an amount of 8 421 734 kg exported during the year 2020.

A total of 1 930 766 kg of Beef was imported into Namibia during 2021 of which 56 percent was beef offal whereas canned beef and beef pies and uncooked beef were among the highest imports accounting 29 percent and 11 percent, respectively. Beef imports grew by 20.39 percent and supplemented local supply.

### Sheep marketing

The poor performance of the sector over the years was exacerbated by the drought coupled with policy interventions over the years have had negative cumulative effects on Namibian sheep numbers. The sector recorded growth of 5,16% in 2021. A total of 393 001 sheep were marketed, marking an increase of 5,16% compared to the 373 714 in 2020. Of this, live exports accounted for 72,72% while slaughtering at export-approved and B&C-class abattoirs absorbed 3,37% and 23,91% of the market share respectively.

The sustainability of the remaining abattoirs was under threat in 2021 as sheep numbers reached all-time low levels as a result of the drought as depicted in figure 2. Price differences between Namibian and Northern Cape abattoirs in A2 and C2 grades persisted, averaging N\$6.83 per kg and N\$5.41 in 2021 compared to the difference of N\$5.86 and N\$10.36 per kg recorded in 2020. The highest average price difference between the Namibian A2 and NC A2 was in April 2021 at N\$9.31 per kg, while the lowest average price difference was observed at N\$4.77 in March 2021. The average Namibia A2 price for 2021 stood at N\$75.29 per kg, higher than the N\$70.90 average observed in 2020. Similarly, Northern Cape A2 prices increased by 6,83% from N\$77.89 per kg in 2020 to N\$83.21 in 2021. The gap between the Namibian and NC A2 prices remains a negative contributor to throughput at Namibian abattoirs in favour of South African slaughtering facilities.

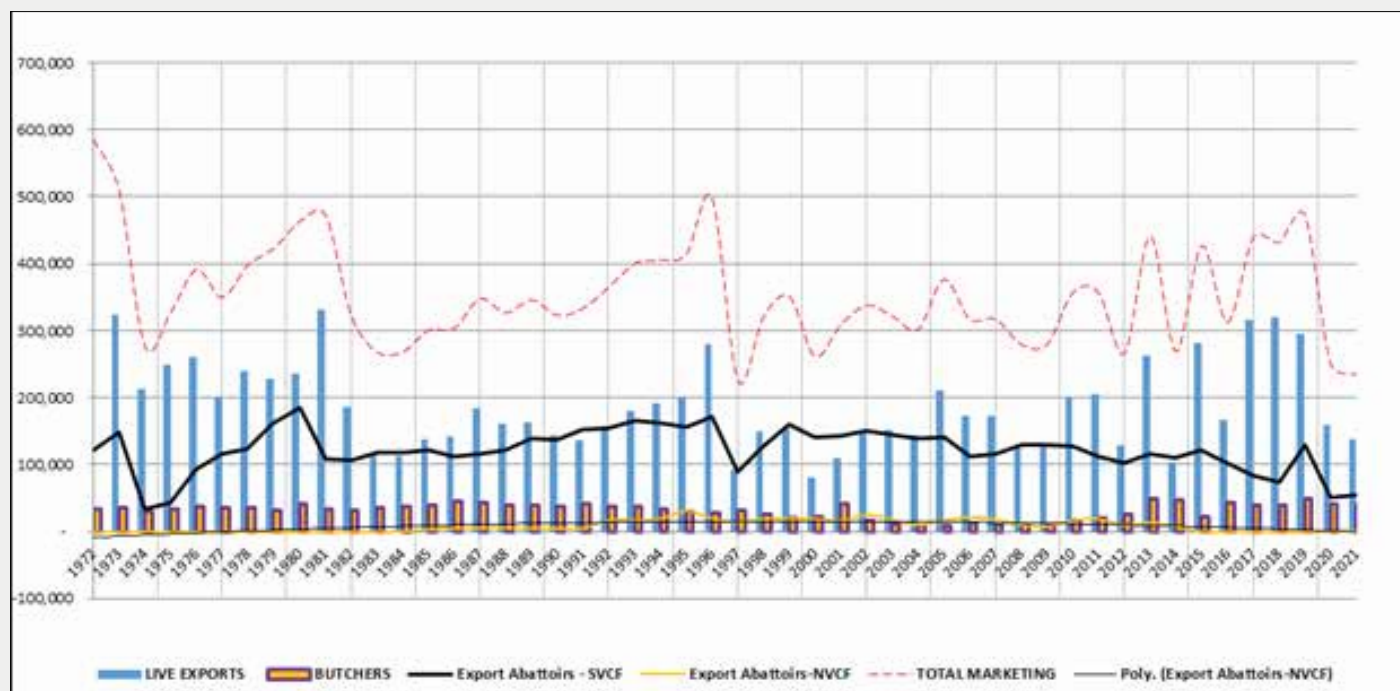


Figure 1: Cattle long-term marketing trend



# and meat products

Namibian C2 prices remained relatively lower than the Northern Cape. The average Namibia C2 price for 2021 stood at N\$55.87 per kg, 57,41% higher than the average of N\$35.49 observed in 2020. The Northern Cape C2 price mirrored the Namibian C2 prices and increased from an average of N\$54.42 per kg in 2020 to N\$63.66 in 2021.

Live sheep auction prices continued to be on the increase in 2021 due to a shortage created by the persistent drought. The average lamb Dorper auction price for 2021 was N\$38.29 per kg, an increase of 9,79% compared to the preceding year.

Sheep meat imports in 2021 increased by 18,58% compared to 2020 with demand increasing in 2021. Increased imports are associated with a reduction in the slaughtering of sheep as well as a shortage of much needed sheep offal. Demand for relatively expensive sheep meat has generally declined as consumers substitute with cheaper protein alternatives. This is relative to the economic impact as well as the reduction in disposable income which consequently dictate consumer preferences and affordability.

During 2021, a total of 11 968 kg of sheep meat was exported to South Africa compared to the 26 519 kg exported during 2020. This represents a 55,89% decline in sheep meat exports. The decline is associated with the drastic reduction in slaughter activity at export abattoirs.

## Goat marketing

Namibia exports nearly all of its goats live to the South African market which is traditionally a stable one. A total of 122 221 goats were marketed in 2021. A total of 94,21% (105 720) were exported compared to the 81 301, representing a 30,04% increase. The remaining 5,79% (6 501) were slaughtered locally.

## Pork marketing

Namibia is a net importer of pork. Although the country is a net importer, the local pork market share promotion scheme aims to level the playing field by ensuring that importers purchase local pork products under the scheme, consequently managing a potential surge in cheap imported pork products.

Pork imports (excluding processed products) made up 54,24% of the total market share while locally produced pork catered for 45,76% of the market demand. This represents a decline in local market share by a 0,92% compared with 2020 when 46,68% of the total market share was sourced from local production.

The total tonnage of imported pork in 2021 (excluding processed) was 4 895 tonnes, an increase of 12,3% compared to the 4 358 tonnes in 2020. Processed pork imports for 2021 amounted to 2 625 tonnes bringing overall pork imports to 7 520 tonnes. Local pork production rose from 3 818 tonnes in 2020 to 4 129 tonnes in 2021, an increase of 8,22%.

## Conclusion

Marketing of livestock recorded mixed performances with the small stock sector recording growth whereas the cattle sector decreased during 2021 due to the continuation of restocking by producers after a persistent drought. Cattle export approved abattoirs performed well in 2021 when compared to 2020, posting a positive growth as producer carcass prices improved. This led to better economic benefits for farmers despite a drop in quantity traded.

The small stock sector improved due to improvements in live exports to South Africa while marketing to abattoirs declined considerably. Drought and adverse policy interventions over the years have had negative cumulative effects on Namibian sheep populations. Namibian A2 and C2 sheep carcass prices remained substantially lower than Northern Cape prices, a situation that is partially responsible for reduced slaughtering at Namibian export abattoirs. The continued underutilisation of capacity at export abattoirs is associated with the limited number of sheep available for slaughtering as well as relatively lower prices offered to producers.

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 restock.

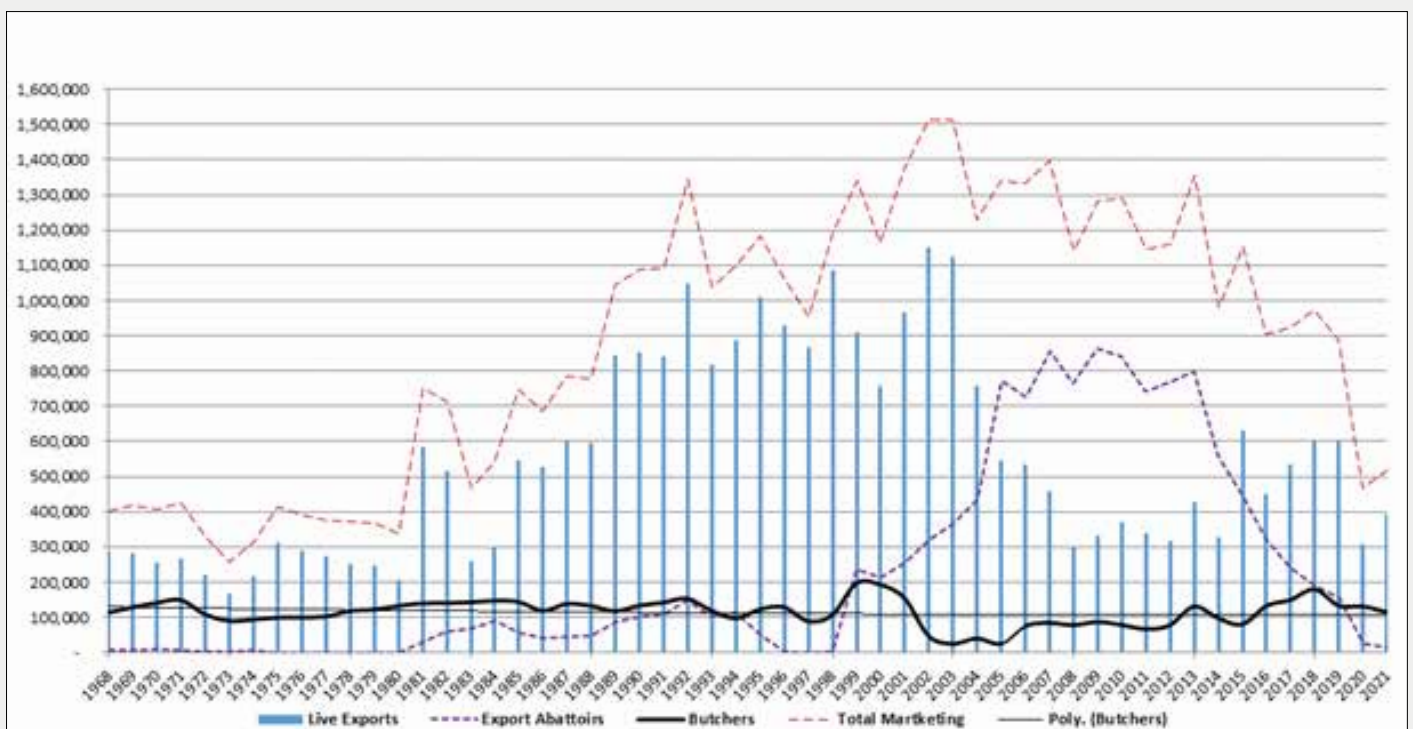


Figure 2: Small Stock marketing trend



**Shana Louw**  
Meat Board of Namibia  
Chief Human Resources



*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 DEPARTMENT

# Organisational structure

The current organisational structure of the Meat Board is aligned with its Strategic Plan. The majority of its employees perform specialised tasks in 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 FANMeat, 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 decision-making. Once the Board has decided, 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 and 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 marketing and trade information 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 market-related 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 about how to improve livestock and meat production and consumption.



### Meat Standards Division

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

The subdivision further performs audits at abattoirs, ultrasonic scanning of cattle and livestock and judging carcasses.

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, is responsible for the implementation of Namibia's FANMeat Scheme (for minimum standards and assur-

ance), and for the advocacy of animal health and welfare in the country.

The subdivision is responsible for the importation and selling of official cattle and small stock 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 runs a NamLITS help desk which assists producers with NamLITS-related queries. The subdivision is also responsible for the management of NamLITS online.

The subdivision also conducts on-site and desk-top audits of producers and non-producers to verify compliance with standards

and relevant legislation.

The FAN meat subdivision also conducts training of producers, farm workers and animal health technicians on FAN Meat Standards, animal health issues, animal handling and animal welfare.

### 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.

## People, the backbone of the Meat Board's operations

**Workforce profile:** The Meat Board employs 64 staff members, of which 53% are male and 47% female. The workforce profile shows a balanced spread of ages. Employees under 40 years of age comprise 50% of the workforce and employees over 40 constitute 50%, a good balance between youth and experience. A total of 36% of the workforce has served more than ten years. Most of the employees (80%) work in Operations and Meat Standards respectively.

**Bursaries:** As per the Meat Board strategic plan focus areas and the advocacy of animal health and welfare, the organisation awards bursaries to selected students studying in fields that will contribute to the wellbeing of the meat and livestock industry. To date, all bursary holders successfully completed their studies. Two bursaries were awarded to post-graduate students during the 2021/22 financial year, with focus on Veterinary Science, Animal Science or Agricultural Economics.

**Affirmative Action activities:** The Meat Board is an equal opportunity employer, and annually receives an affirmative action compliance certificate from 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 peo-

ple management, with regard to training and development. In giving employment opportunities to all skill levels of society, the Meat Board currently employs 72 staff members in all categories. A total of 89% are from previously disadvantaged backgrounds. The Meat Board's management is fully committed to the implementation of affirmative action in the workplace as a way of addressing past injustices.

**Suitably skilled:** All managerial and middle management positions, besides standard tertiary qualifications, have relevant industry knowledge. Job descriptions are available that highlight relevant tasks, qualifications and experience.

**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.

**Training development:** An annual training and development programme has been established to identified skill gaps among staff. A performance management framework is in place; staff performance is appraised biannually.

## Meat Board of Namibia celebrates independence



In honour of Namibia's vast traditional history, Meat Board of Namibia staff go all out each and every year when celebrating the country's independence in March.





**WE LOVE  
OUR MEAT**



**Meat Board  
of Namibia**

# Live trade or not? Value analysis of Namibia's livestock export trade

Ace Mutelo  
Chief Information Systems  
Meat Board of Namibia

Considerable boardroom debate, discussions and communications regarding the feasibility of exporting livestock from Namibia versus local slaughter and employment creation are ongoing. The biggest question always is: "Are livestock exports responsible for exporting jobs and eroding employment creation or does it indeed stimulate the agricultural sector to grow and create more jobs locally?"

## Sheep export restrictions showed no advantages

The export of live sheep is a mature industry and has contributed considerable value to the Namibian economy. It is a key element on which the Namibian sheep industry is based, providing an orderly method of selling surplus sheep in good and difficult (drought) seasons, when this value chain is vital. The ability to export sheep is a necessity to control livestock numbers on the farm, using pastures in a sustainable manner, managing farm businesses efficiently and provide additional resilience to the farming enterprise.

Restrictions on sheep exports since 1 July 2004 showed no advantages. Redundant slaughter capacity (five sheep slaughter lines with individual capacity of approximately 1 200 sheep per day) with the noble intention of establishing jobs was created. However, at the time of postponement of the sheep marketing scheme with its export restrictions on 6 August 2019, only two slaughter lines were operational – keeping in mind sheep slaughter lines and associated services employ 120 employees per line.

In addition, sheep producers lost millions of Namibian dollars in revenue (producer prices) by being forced to slaughter locally as Namibian abattoirs have a cost disadvantage as a result of South Africa's veterinary import requirements. Investigations conducted by the Meat Board of Namibia indicated that Namibian export abattoirs, due to the cost of compliance, are N\$5 per kilogram worse off than South African abattoirs. The ministry of agriculture commissioned a study, "Creating national value – Value addition in the Namibian meat industry", which was conducted by Deloitte Touche. The study found (on 16 August 2013) that the loss of producer income

was at N\$177 million per annum since 2012. This is revenue that could have been used in building the sheep sector and improving the socioeconomic circumstances of all the employees in the sector.

Any further restrictions would be the proverbial "nail in the coffin" for sheep producers who are resoundingly irate with increasing regulations and external influences, compounded by the struggle to cope with recent poor rainfall seasons. There are plenty of anecdotal reports of farmers restructuring their enterprises away from sheep by converting land to other income flows.

## Cattle export abattoirs initially proved the case

Prior to independence slaughter cattle were exported in numbers to South Africa due to local cattle export abattoirs unable to pay attractive producer prices. After independence the roles changed with cattle export abattoirs paying sufficient producer prices to retain cattle for the local slaughter market due to access to the lucrative European Union market. A phenomena that remained as long as the export abattoirs were paying carcass prices higher than the equivalent local weaner export prices. Periods where export abattoirs were unable to pay attractive prices the number of cattle exported increased. Namibia does have two distinct cattle markets, the local slaughter market and the weaner export market, both of which has an impact on the wellbeing of the other.

The demise of the cattle export slaughter market (closure of four export abattoirs – Otavi, Okahandja, Witvlei and Keetmanshoop) could be attributed to various other factors, namely an increase in resettled farmers with a shift to weaner production, abattoir inefficiencies or inability to pay attractive prices and recent droughts.

## Value analysis

The majority of value from the livestock export trade flows directly to producers, while service providers (transporters, farm input and feed suppliers, auctioneers and manufacturers) provide key inputs that are important to financial outcomes. Without maintaining and protecting market access a sustainable Namibian meat industry is under threat.

Successful countries with growing meat industries showed benefits of variety of livestock market access, e.g. Australia (US\$1 200 million) to South-East Asia, Canada (US\$900 million) and Mexico (US\$400 million and ± one million cattle) to the USA, Brazil (US\$400 million) to the Middle East (Turkey) and the EU (US\$150 million) to the Middle East and North Africa.

Namibia is a leading exporter of cattle to South Africa. Cattle production on the sandy soils of eastern Namibia is well suited to raising calves but less to finishing cattle, while South African feedlots are able to utilise by-products from maize as low cost feed – a benefit Namibia does not have, at least for now. Calculations made by the Meat Board of Namibia indicated the nominal producer value of the cattle export sector the past five years without major restrictions to be N\$7,3 billion compared to the slaughter sector of N\$6,2 billion – a difference of N\$1,1 billion (Table 1).

South Africa remains Namibia's main sheep carcass market and no other market prove to result in a better return market than South Africa. Restoring the sheep sector to pre-scheme (no restrictions) performance may result in an additional average production capability of 400 000 sheep per annum, additional appointment of 1 200 employees; an additional appointment of 250 input supply employees and an added income to the agricultural economy of N\$350 million per annum to be used for regional development.

CATTLE SECTOR						
	Live export	Slaughter Export abattoirs	Slaughter Butchers**	NPI**	Auction quantity (Heads)	Auction turnover value (NAD Excl. VAT)
Year	value (NAD)	value (NAD)	value (NAD)	value (NAD)		
2015	1,504,701,655.30	756,626,494.14	137,267,999.72	2,398,596,149.16	385,683	1,642,322,035.96
2016	1,110,103,901.91	767,320,317.32	191,829,986.54	2,069,254,205.77	330,372	1,402,260,880.63
2017	1,731,940,512.32	725,040,135.20	450,912,768.96	2,907,923,416.48	411,256	2,828,239,205.87
2018	1,801,423,684.00	788,569,860.41	453,723,019.68	3,043,716,564.09	406,218	2,721,680,529.96
2019	1,163,118,172.69	1,279,038,823.67	602,595,008.88	3,044,752,005.24	411,596	2,186,541,637.74
Total	7,311,287,926.22	4,316,595,630.74	1,836,358,783.78	13,464,242,340.73	1,975,125	10,781,044,290.16
Average	1,462,257,585.24	863,319,126.15	367,271,756.76	2,692,848,468.15	395,025	2,156,208,858.00

Table 1. Nominal Producer Value of the cattle sector

SHEEP SECTOR						
	Live export	Slaughter Export abattoirs	Slaughter Butchers**	NPV*	Auction quantity	Auction turnover
Year	value (NAD)	value (NAD)	value (NAD)	value (NAD)	(Heads)	value (NAD Excl. VAT)
2015	169,610,353.33	340,512,539.60	124,871,427.04	634,994,319.96	264,426	202,516,691.87
2016	112,959,007.55	228,862,789.31	48,686,243.53	390,548,040.39	221,343	187,189,113.74
2017	199,179,898.24	197,642,767.97	123,577,039.98	520,399,706.19	237,721	242,889,024.78
2018	237,959,501.95	156,316,949.37	144,188,005.64	538,764,456.97	269,957	275,978,285.21
2019	223,941,338.76	122,028,935.62	101,635,555.47	447,605,829.86	241,477	224,113,506.35
<b>Total</b>	<b>943,690,099.83</b>	<b>1,045,363,981.88</b>	<b>543,258,271.65</b>	<b>2,592,312,353.37</b>	<b>1,234,924</b>	<b>1,132,686,624.95</b>
<b>Average</b>	<b>188,738,019.97</b>	<b>209,072,796.38</b>	<b>108,651,654.33</b>	<b>506,462,470.67</b>	<b>246,985</b>	<b>226,537,324.99</b>

Table 2. Nominal Producer Value of the sheep sector

Calculations made by the Meat Board of Namibia indicated the nominal producer value of the sheep export sector the past five years to be N\$0,9 billion compared to the slaughter sector of N\$1,6 billion – a difference of N\$0,7 billion (Table 2). Obviously, the sheep sector was heavily influenced by the sheep export restrictions.

### Conclusion

One cannot indefinitely erode the one value chain component (producers) for the purpose of supporting the subsequent value chain component (abattoirs) – it is just not sustainable. What should be a win-win solution?

1. Create an environment where the full value chain can prosper and which is not

2. Abattoirs should continuously search for more lucrative markets and the directorate of veterinary services should negotiate SPS access to the European Union markets for bone-in lamb and sheep meat as well as fresh/chilled/frozen beef cuts to the Middle East;
3. Government and applicable public enterprises should dedicate attention to address meat hygiene requirements and water and electricity tariffs to make abattoir operations more efficient;
4. If employment creation is the ultimate objective, then government should incentivise job creation at all export abattoirs and processing plants; and
5. Abattoirs need to improve financial and operational efficiencies which could be benchmarked internationally.



Locally produced meat is safe and wholesome. **The Namibian Meat Board** sets the strictest standards to ensure that you get only the best quality of **Namibian Meat.**



**Meat Board of Namibia**



# Role of the veterinary cordon fence within the meat industry

The history of the veterinary cordon fence (VCF) goes hand in hand with the history of veterinary services in Namibia. Bovine lung sickness (CBPP) and the outbreak of rinderpest in 1897 necessitated a greatly expanded veterinary infrastructure. To prevent the spread of rinderpest, a veterinary cordon line was erected – the beginning of the VCF as it is known today.

The VCF is still used as an animal disease control measure against foot and mouth disease (FMD) as well as CBPP. The biggest and most costly animal disease outbreak ever experienced in Namibia occurred between 1961 and 1964 as FMD was diagnosed in the eastern Windhoek district. This outbreak caused immeasurable economic loss to the country as a whole and serves as a reminder of what can be expected should another outbreak occur in the FMD free zone of the country.

FMD is caused by a virus carried by the African buffalo. Contact between cattle and buffalo is the most common method by which the virus is spread. The virus can also be spread through

animal products like meat, milk, hides and skins. The free movement of buffalo in the Zambezi and Kavango East regions as well as the porous border with Angola leads to regular contact between cattle and buffalo, creating regular outbreaks of FMD.

The World Organisation for Animal Health (OIE) recognises the area south of the VCF as free from FMD without vaccination, free from CBPP and free from small ruminant pest (PPR). This official status enables Namibia to trade meat with some of the world's most lucrative markets.

The VCF and the control across this fence plays a central role in obtaining and maintaining animal disease status. An outbreak of diseases like FMD south of the fence will lead to immediate suspension of the free status and immediate loss of lucrative markets. This will be a major loss for the N\$6,3 billion livestock sector as well as for the N\$985 million meat-processing subsector.

Agriculture is one of Namibia's most important sectors. The majority of the population is directly or indirectly

dependent on the sector for their livelihoods. Agriculture's contribution to the gross domestic product (GDP), excluding fishing, over the past five years has been just over 5%. Livestock farming constitutes more than half of the entire agricultural production. Meat-processing contributes another 0,6% to the GDP. The export of livestock has historically contributed to about two-thirds of agricultural exports by value and livestock farming remains an important foreign exchange earner for Namibia.

The loss of the country's disease status through the inactivation or removal of the VCF will have dire consequences for the livestock sector and the economy at large. In order for the area north of the fence to obtain disease free status, the porous border with Angola as well as the regular movement of livestock across the border will have to be permanently stopped. As long as there is livestock movement across the border, the VCF will have to stay intact to maintain official disease status and access to lucrative livestock and meat export markets.





# Livestock marketing statistics & analysis

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Table 1: Total Marketing of Livestock (2004 to 2021) (heads)

<b>Cattle</b>	<b>Export abattoirs</b>	<b>NCA*</b>	<b>Butchers</b>	<b>Live exports</b>	<b>Total</b>
<b>2004</b>	139 162	9 401	9 191	144 573	302 327
<b>2005</b>	141 348	16 283	8 477	210 945	377 053
<b>2006</b>	111 821	21 170	12 016	172 790	317 797
<b>2007</b>	115 460	18 881	10 893	172 587	317 821
<b>2008</b>	129 622	9 798	10 923	129 862	280 205
<b>2009</b>	130 035	7 876	9 210	133 156	280 277
<b>2010</b>	127 141	15 704	15 866	198 816	357 527
<b>2011</b>	112 602	18 757	20 825	204 858	357 042
<b>2012</b>	102 980	9 581	23 910	128 493	264 964
<b>2013</b>	115 819	13 217	33 423	262 929	425 388
<b>2014</b>	111 101	8 019	21 598	103 199	243 917
<b>2015</b>	122 267	0	22 367	282 197	426 831
<b>2016</b>	103 097	0	35 837	166 161	305 095
<b>2017</b>	83 790	0	39 383	316 206	439 379
<b>2018</b>	74 171	0	40 698	318 880	433 749
<b>2019</b>	128 564	0	50 000	294 352	472 916
<b>2020</b>	50 332	110	41 425	159 414	251 414
<b>2021</b>	54 996	1 528	40 676	137 784	234 984
<b>2021%</b>	23,40%	0,65%	17,31%	58,64%	100%
<b>Average</b>	123 919	12 665	26 054	180 845	343 483

\*NCA: Northern communal areas

<b>Small stock</b>	<b>Export abattoirs</b>	<b>Butchers</b>	<b>Live exports</b>	<b>Total</b>
<b>2004</b>	435 676	38 427	756 464	1 230 567
<b>2005</b>	772 422	23 715	546 103	1 342 240
<b>2006</b>	725 558	74 101	535 121	1 334 780
<b>2007</b>	856 438	83 044	458 454	1 397 936
<b>2008</b>	762 647	76 818	301 196	1 140 661
<b>2009</b>	865 758	85 946	332 914	1 284 618
<b>2010</b>	842 559	77 137	369 957	1 289 653
<b>2011</b>	742 986	65 475	337 971	1 146 432
<b>2012</b>	768 522	76 311	314 648	1 159 481
<b>2013</b>	798 963	130 345	427 240	1 356 548
<b>2014</b>	559 160	96 854	326 221	982 235
<b>2015</b>	444 927	79 024	628 580	1 152 531
<b>2016</b>	321 413	132 161	452 162	905 736
<b>2017</b>	238 104	149 100	535 476	922 680
<b>2018</b>	191 029	179 361	604 106	974 496
<b>2019</b>	154 398	132 636	601 328	888 362
<b>2020</b>	26 519	130 518	309 086	466 123
<b>2021</b>	13 252	113 683	392 232	519 167
<b>2021%</b>	2,55%	21,90%	75,55%	100%
<b>Average</b>	377 825	105 563	659 070	1 142 458

Table 1: Total Marketing of Livestock (2004 to 2021) (heads)

<b>Pigs**</b>	<b>Meatco</b>	<b>Butchers</b>	<b>Total</b>
<b>2004</b>	9 600	10 475	20 075
<b>2005</b>	14 295	6 442	20 737
<b>2006</b>	14 754	6 986	21 740
<b>2007</b>	17 233	11 916	29 149
<b>2008</b>	16 104	11 521	27 625
<b>2009</b>	-	27 526	27 526
<b>2010</b>	-	43 910	43 910
<b>2011</b>	-	21 646	21 646
<b>2012</b>	-	35 910	35 910
<b>2013</b>	-	39 149	39 149
<b>2014</b>	-	42 656	42 656
<b>2015</b>	-	37 638	37 638
<b>2016</b>	-	46 514	46 514
<b>2017</b>	-	43 092	43 092
<b>2018</b>	-	45 184	45 184
<b>2019</b>	-	47 519	47 519
<b>2020</b>	-	44 885	44 885
<b>2021</b>	-	47 723	47 723
<b>2021%</b>	0%	100%	100%
<b>Average</b>	9 024	26 331	28 203



\*\*Live imports from RSA included



Table 2: Marketing of Live Cattle per District (2021) (heads)

	Aranos	Bethanie	Berseba	Epukiro	Gobabis	Grootfontein	Karasburg	Keetmans	Kamanjab	Maltahöhe	Mariental
Jan	-	-	-	-	1 335	-	-	-	-	-	138
Feb	-	-	-	-	2 737	-	107	1 197	-	-	1
Mar	-	-	-	-	2 552	-	514	947	-	-	1 159
Apr	-	-	-	-	1 243	-	426	588	-	-	216
May	-	-	-	-	2 624	-	68	810	-	-	357
Jun	-	-	-	-	2 542	-	45	718	-	-	233
Jul	-	-	-	-	2 066	10	38	1 785	-	-	1 257
Aug	-	-	-	-	3 365	-	68	1 675	-	-	742
Sep	12	-	-	-	2 946	2	129	2 167	-	480	577
Oct	-	-	-	-	2 829	-	33	1 674	-	140	393
Nov	-	-	-	-	4 025	-	516	1 831	-	-	334
Dec	-	-	-	-	2 226	-	225	1 677	-	-	134
<b>Tot</b>	<b>12</b>	-	-	-	<b>30 490</b>	<b>12</b>	<b>2 169</b>	<b>15 069</b>	-	<b>620</b>	<b>5 541</b>

Table 3: Marketing of Live Sheep per District (2021) (heads)

Months	Aranos	Berseba	Gobabis	Karasburg	Keetmans	Lüderitz	Maltahöhe	Mariental	Okahandja	Omaruru	Otjiwarongo
Jan	-	-	-	800	1 150	-	-	2 232	-	-	-
Feb	-	-	-	2 961	5 090	-	-	9 021	-	-	-
Mar	-	-	50	4 575	12 071	-	-	17 301	-	-	-
Apr	-	-	-	3 233	9 012	-	-	20 395	-	-	-
May	-	-	-	2 616	12 682	-	-	26 190	-	-	-
Jun	-	-	-	3 027	13 600	-	-	24 380	-	-	-
Jul	-	-	52	1 698	8 960	-	71	15 584	-	-	-
Aug	720	-	20	1 508	5 315	-	150	8 098	-	-	-
Sep	-	-	6	1 419	5 296	-	-	5 331	-	-	-
Oct	-	-	117	1 781	4 458	-	280	9 573	-	-	-
Nov	-	-	10	2 863	6 275	-	-	8 479	-	-	-
Dec	4	-	-	6 853	8 875	-	-	11 213	-	-	-
<b>Total</b>	<b>724</b>	-	<b>255</b>	<b>33 334</b>	<b>92 784</b>	-	<b>501</b>	<b>157 797</b>	-	-	-

Table 4: Marketing of Live Goats per District (2021) (heads)

Months	Aranos	Berseba	Gobabis	Grootfontein	Karasburg	Keetmans	Maltahöhe	Mariental	Okahandja	Omaruru	Otjinene
Jan	-	-	850	-	-	-	600	-	1 432	-	-
Feb	-	-	732	-	-	-	1 100	-	2 450	-	-
Mar	-	-	320	-	-	-	4 730	-	2 954	-	-
Apr	-	-	530	-	-	-	2 560	-	4 750	32	-
May	-	-	1 097	-	-	2	5 528	-	6 057	-	47
Jun	-	-	160	-	-	-	3 600	-	7 201	-	42
Jul	-	-	698	-	550	4	1 200	219	4 095	-	42
Aug	-	-	1 155	-	-	-	3 150	-	4 880	-	-
Sep	-	-	1 155	-	-	-	2 600	135	4 879	250	-
Oct	-	-	1 500	-	-	-	3 100	-	6 101	-	-
Nov	-	-	615	-	234	-	3 750	-	6 301	-	-
Dec	-	-	650	-	-	-	4 554	-	6 664	-	-
<b>Total</b>	<b>0</b>	<b>0</b>	<b>9 462</b>	<b>0</b>	<b>784</b>	<b>6</b>	<b>36 472</b>	<b>354</b>	<b>57 764</b>	<b>282</b>	<b>131</b>

Okahandja	Omaruru	Ongwediva	Opuwo	Otjinene	Otjiwarongo	Outapi	Rehoboth	Rundu	Tsumeb	Windhoek	Total
1 776	-	-	-	-	3 477	-	-	-	-	-	6 726
732	-	-	-	-	2 872	-	-	-	-	-	7 646
632	-	-	-	-	4 927	-	-	-	-	378	11 109
399	-	-	-	-	6 436	16	-	-	-	423	9 747
750	-	-	-	-	5 616	-	-	-	-	-	10 225
1 130	-	-	-	-	7 383	-	-	-	-	-	12 051
1 299	-	-	-	-	7 545	-	-	-	-	590	14 590
141	-	-	-	-	8 008	-	-	-	-	972	14 971
111	-	-	-	-	8 418	-	-	-	-	111	14 953
312	-	-	-	-	7 302	-	-	-	-	264	12 947
254	-	-	-	-	6 335	-	-	-	-	-	13 295
-	-	-	-	-	5 262	-	-	-	-	-	9 524
<b>7 536</b>	-	-	-	-	<b>73 581</b>	<b>16</b>	-	-	-	<b>2 738</b>	<b>137 784</b>

Rehoboth	Tweerivier	Windhoek	Total
-	-	-	4 182
-	-	-	17 072
-	-	-	33 997
-	-	1	32 641
-	-	-	41 488
-	-	-	41 007
-	-	52	26 417
-	-	23	15 834
-	-	94	12 146
-	-	-	16 209
-	-	-	17 627
-	-	6	26 951
-	-	176	285 571



Otjiwarongo	Outjo	Otjombinde	Rehoboth	Tsumeb	Windhoek	Total
-	-	-	-	-	-	2 882
-	-	-	-	-	45	4 327
-	-	-	-	-	70	8 074
-	-	-	103	-	-	7 975
-	-	-	-	-	-	12 731
-	-	-	-	-	-	11 003
-	-	-	-	-	122	6 930
-	-	-	-	-	65	9 250
50	116	-	-	100	15	9 300
-	-	-	-	12	526	11 239
-	99	-	-	-	-	10 999
-	-	-	21	-	62	11 951
<b>50</b>	<b>215</b>	<b>0</b>	<b>124</b>	<b>112</b>	<b>905</b>	<b>106 661</b>



Table 5: Export of Cattle to all Market Regions (2021) (heads)

Months	South Africa	Angola	Botswana	Zambia	Zimbabwe	Total 2021
1	6 726	0	0	0	0	6 726
2	7 605	41	0	0	0	7 646
3	10 629	480	0	0	0	11 109
4	9 224	523	0	0	0	9 747
5	9 750	465	0	0	10	10 225
6	12 006	40	5	0	0	12 051
7	14 020	471	71	6	22	14 590
8	14 185	694	90	0	2	14 971
9	14 717	224	12	0	0	14 953
10	12 516	426	5	0	0	12 947
11	13 027	254	14	0	0	13 295
12	9 505	0	14	0	5	9 524
<b>Total 2021</b> %	<b>133 910</b> <b>97,19%</b>	<b>3 618</b> <b>2,63%</b>	<b>211</b> <b>0,15%</b>	<b>6</b> <b>0%</b>	<b>39</b> <b>0,03%</b>	<b>137 784</b> <b>100%</b>



Table 6: Export of Sheep to all Market Regions (2021) (heads)

Months	South Africa	Angola	Botswana	Zambia	Zimbabwe	Total 2020
1	4 139	0	33	10	0	4 182
2	17 072	0	0	0	0	17 072
3	33 790	0	207	0	0	33 997
4	32 498	0	143	0	0	32 641
5	41 395	0	80	13	0	41 488
6	40 985	0	22	0	0	41 007
7	26 213	0	193	11	0	26 417
8	15 791	22	21	0	0	15 834
9	11 933	59	154	0	0	12 146
10	16 040	0	169	0	0	16 209
11	17 470	0	147	10	0	17 627
12	26 930	0	15	0	6	26 951
<b>Total 2020</b> %	<b>284 256</b> <b>99,54%</b>	<b>81</b> <b>0,03%</b>	<b>1 184</b> <b>0,41%</b>	<b>44</b> <b>0,02%</b>	<b>6</b> <b>0%</b>	<b>285 571</b> <b>100%</b>



Table 7: Export of Goats to all Market Regions (2021) (heads)

Months	South Africa	Angola	Botswana	DRC	Malawi	Zambia	Zimbabwe	Total 2020
1	2 865	0	9	0	0	8	0	2 882
2	4 270	0	12	0	0	0	45	4 327
3	7 936	0	68	0	0	0	70	8 074
4	7 800	0	175	0	0	0	0	7 975
5	12 352	0	93	0	2	8	276	12 731
6	10 909	0	52	0	0	0	42	11 003
7	6 369	0	300	0	0	0	261	6 930
8	9 108	0	107	0	0	13	22	9 250
9	8 531	250	133	150	0	0	236	9 300
10	10 699	0	137	0	0	0	403	11 239
11	10 705	0	130	0	0	0	164	10 999
12	11 834	0	86	0	0	0	31	11 951
<b>Total 2020</b> %	<b>103 378</b> <b>96,92%</b>	<b>250</b> <b>0,23%</b>	<b>1 302</b> <b>1,22%</b>	<b>150</b> <b>0,14%</b>	<b>2</b> <b>0%</b>	<b>29</b> <b>0,03%</b>	<b>1 550</b> <b>1,45%</b>	<b>106 661</b> <b>100%</b>



Table 8: Export of Beef Carcasses, Cuts and Processed Meat by Export Abattoir (2021) (tonnes)

Months	RSA Markets					Other Africa				
	CARC	CUTS	OFFAL	PROC	TOTAL	CARC	CUTS	OFFAL	PROC	TOTAL
1	0	1,3	133,6	7,6	142,5	0	0	0	0	0
2	0	67,3	30,2	8,6	106,1	0	0	0	0	0
3	0	25,9	77,7	8,8	112,4	0	0	0	0	0
4	0	28,8	86,5	7,6	122,9	0	0	0	0	0
5	0	15,5	113,9	10	139,4	0	0	0	0,3	0,3
6	0	76,8	155,9	7,3	240	0	0	0	0	0
7	0	65,4	231,7	6,7	303,7	0	0	0	0	0
8	0	56,5	138,4	9,8	204,7	0	0	0	19	19
9	0	95,2	172,1	8,7	276,1	0	0	0	8,2	8,2
10	0	82,2	86,4	63,5	232	0	0	0	1,9	1,9
11	0	50,1	17,6	10	77,7	0	0	0	9,3	9,3
12	0	68,6	0,0	123	191,6	0	0	0	3,2	3,2
<b>2021 %</b>	<b>0%</b>	<b>633,6 29%</b>	<b>1 243,9 58%</b>	<b>271,6 13%</b>	<b>2 149,2 100%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>41,9 100%</b>	<b>41,9 100%</b>
2020 %	1,3 0%	451,6 20%	1 268,4 57%	490,3 22%	2 211,6 100%	0,0 0%	0,0 0%	142,2 0%	646,4 82%	788,6 82%

Months	Overseas					Grand Total				
	CARC	CUTS	OFFAL	PROC	TOTAL	CARC	CUTS	OFFAL	PROC	TOTAL
1	0	261,9	0	0	261,9	0	263,2	133,6	7,6	404,4
2	0	41,5	0	0	41,5	0	108,8	30,2	8,6	147,6
3	0	198,3	0	0	198,3	0	224,2	77,7	8,8	310,7
4	0	215,1	0	0	215,1	0	243,9	86,5	7,6	338
5	0	450,2	0	0	450,2	0	465,7	113,9	10,3	589,9
6	0	534,2	0	0	534,2	0	611	155,9	7,3	774,3
7	0	685,5	0	0	685,5	0	750,8	231,7	6,7	989,2
8	0	791,6	0	0	791,6	0	848,1	138,4	28,8	1 015,3
9	0	806,6	0	0	806,6	0	901,8	172,1	16,9	1 090,9
10	0	764,2	0	0	764,2	0	846,4	86,4	65,4	998,1
11	0	571,6	0	0	571,6	0	621,7	17,6	19,3	658,6
12	0	353,5	0	0	353,5	0	422,1	0	126,2	548,3
<b>2021 %</b>	<b>0%</b>	<b>5 674,1 100%</b>	<b>0%</b>	<b>0%</b>	<b>5 674,1 100%</b>	<b>0%</b>	<b>6 307,8 80%</b>	<b>1 243,9 16%</b>	<b>313,5 4%</b>	<b>7 865,2 100%</b>
2020 %	114,5 2%	5 282,2 98%	0 0%	0 0%	5 396,7 100%	115,8 1%	5 733,8 68%	1 410,6 17%	1 136,7 14%	26 638,3 100%

Table 9 (a): Export of Sheep Carcasses, Cuts and Processed Meat by Export Abattoir (2021) (tonnes)

Months	RSA Markets					Other Africa				
	CARC	CUTS	OFFAL	PROC	TOTAL	CARC	CUTS	OFFAL	PROC	TOTAL
1	0	0	0	0	0	0	0	0	0	0
2	26,5	0	0	0	26,5	0	0	0	0	0
3	26	0	0	0	26	0	0	0	0	0
4	17,3	0	0	0	17,3	0	0	0	0	0
5	28,8	0	0	0	28,8	0	0	0	0	0
6	31	0	0	0	31	0	0	0	0	0
7	0	0	0	0	0	0		1,2		1,2
8	0	0	0	0	0	0	0	0	0	0
9	0	0	0	0	0	0	0	0	0	0
10	15,3	0	0	0	15,3	0	0	0	0	0
11	8,9	0	0	0	8,9	0	0	0	0	0
12	19,5	0	0	0	19,5	0	0	0	0	0
<b>2021 %</b>	<b>173,4 100%</b>	<b>0 0%</b>	<b>0 0%</b>	<b>0 0%</b>	<b>173,4 100%</b>	<b>0 0%</b>	<b>0 0%</b>	<b>1,2 100%</b>	<b>0 0%</b>	<b>1,2 100%</b>
2020 %	285,5 100%	0,0 0%	0,0 0%	0,0 0%	285,5 100%	0,0 0%	0,0 0%	14,2 100%	0,0 0%	14,2 100%

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
2	0	0	0	0	0	0	0	0	0	26,5
3	0	0	0	0	0	0	0	0	0	26
4	0	0	0	0	0	0	0	0	0	17,3
5	0	0	0	0	0	0	0	0	0	28,8
6	0	0	0	0	0	0	0	0	0	31
7	0	0	0	0	0	0	0	0	0	1,2
8	0	0	0	0	0	0	0	0	0	0
9	0	0	0	0	0	0	0	0	0	0
10	0	0	0	0	0	0	0	0	0	15,3
11	0	0	0	0	0	0	0	0	0	8,9
12	0	0	0	0	0	0	0	0	0	19,5
<b>2021 %</b>	<b>0 0%</b>	<b>0 0%</b>	<b>0 0%</b>	<b>0 0%</b>	<b>0 0%</b>	<b>0 0%</b>	<b>0 0%</b>	<b>0 0%</b>	<b>0 0%</b>	<b>174,6 0%</b>
2020 %	0,0 0%	0,0 0%	0 0%	0 0%	0,0 0%	285,5 95%	0,0 0%	14,2 5%	0,0 0%	299,8 100%

2021 Carcass Mass

Bone-in

Table 10: Sex of Cattle Slaughtered at Export Abattoirs (2021) (%)

Months	Bulls	Cows	Heifers	Oxen	Total
Jan	4%	37%	13%	47%	<b>760</b>
Feb	3%	41%	16%	40%	<b>1 122</b>
Mar	3%	54%	12%	32%	<b>2 833</b>
Apr	2%	19%	12%	67%	<b>3 542</b>
May	2%	9%	14%	76%	<b>2 909</b>
Jun	2%	9%	17%	72%	<b>3 805</b>
Jul	4%	13%	21%	63%	<b>3 472</b>
Aug	3%	19%	13%	65%	<b>4 555</b>
Sep	4%	18%	11%	66%	<b>2 910</b>
Oct	5%	11%	12%	72%	<b>3 817</b>
Nov	7%	12%	10%	72%	<b>1 896</b>
Dec	8%	24%	6%	62%	<b>1 963</b>
<b>2021</b>	<b>3%</b>	<b>19%</b>	<b>13%</b>	<b>64%</b>	<b>33 584</b>
2019	3%	33%	14%	51%	36 335



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

\*Does not include sex for measles & condemned cattle

Table 11: Cattle Slaughtered at various Abattoir Factories (NCA included) (heads)

Months	EXPORT ABATTOIRS								NCA		Total	
	Meatco Windhoek		Brukarros		Beefcor Okahandja		Other Export Slaughtering		Meatco Katima Mulilo		2020	2021
	2020	2021	2020	2021	2021	2021	2020	2021	2020	2021		
1	999	769	0	0	637	1 038	261	27	0	0	1 897	1 834
2	1 122	1 134	0	0	1 372	1 165	227	186	0	0	2 721	2 485
3	2 833	2 869	0	0	1 140	1 712	248	159	3	0	4 224	4 740
4	3 769	2 530	0	0	526	1 267	180	202	0	0	4 475	3 999
5	8 883	3 582	0	0	867	1 345	304	173	19	0	10 073	5 100
6	5 488	3 836	0	0	704	1 787	196	168	0	455	6 388	6 246
7	3 659	4 524	0	0	786	2 032	221	228	0	733	4 666	7 517
8	1 775	4 595	0	0	655	1 683	110	129	0	340	2 540	6 747
9	1 262	2 946	0	0	840	1 681	139	144	0	0	2 241	4 771
10	2 653	3 847	0	0	1 237	1 641	155	245	88	0	4 133	5 733
11	2 978	1 928	0	0	1 044	1 610	222	203	0	0	4 244	3 741
12	1 456	2 004	0	0	1 362	1 370	104	237	0	0	2 922	3 611
<b>Total</b>	<b>36 877</b>	<b>34 564</b>	<b>0</b>	<b>0</b>	<b>11 170</b>	<b>18 331</b>	<b>2 367</b>	<b>2 101</b>	<b>110</b>	<b>1 528</b>	<b>50 524</b>	<b>56 524</b>

\*No slaughter for NCA (Oshakati & Katima) and Witvlei

\*\*Other export slaughtering refers to slaughtering undertaken by Hartliet in Windhoek and Namibian Natural Meat Producers in Aranos



Table 12: Type of Live Cattle Exports (2021) (heads)

Month	Calves	Weaners	Stores	Tollies	Oxen	Breeding
1	0	4 884	0	1 177	0	0
2	0	6 741	0	588	0	0
3	123	9 679	0	517	1	0
4	0	8 273	0	644	4	0
5	0	9 319	0	245	0	0
6	79	10 502	0	1 291	0	0
7	814	11 737	0	1 428	0	20
8	905	12 949	114	200	7	117
9	868	12 585	392	662	0	0
10	355	11 489	69	431	0	0
11	0	12 322	0	391	3	0
12	870	8 615	0	11	0	5
<b>2021</b>	<b>4 014</b>	<b>119 095</b>	<b>575</b>	<b>7 585</b>	<b>15</b>	<b>142</b>
<b>2020</b>	<b>4 527</b>	<b>118 377</b>	<b>1 866</b>	<b>20 141</b>	<b>40</b>	<b>254</b>

Month	Live Bovine	Heifers	Cow	Slaughter Cattle	Bulls	Cow with Calves	Total
1	0	665	0	0	0	0	6 726
2	0	209	107	0	1	0	7 646
3	0	696	53	0	5	35	11 109
4	0	664	150	0	12	0	9 747
5	0	616	45	0	0	0	10 225
6	0	145	29	0	5	0	12 051
7	0	588	0	0	3	0	14 590
8	0	653	14	0	12	0	14 971
9	0	286	55	102	3	0	14 953
10	0	585	5	0	13	0	12 947
11	0	428	151	0	0	0	13 295
12	0	3	9	0	11	0	9 524
<b>2021</b>	<b>0</b>	<b>5 538</b>	<b>618</b>	<b>102</b>	<b>65</b>	<b>35</b>	<b>137 784</b>
<b>2020</b>	<b>125</b>	<b>12 420</b>	<b>1 486</b>	<b>35</b>	<b>107</b>	<b>36</b>	<b>159 414</b>



Table 13: Grades of Beef Carcasses at Export Abattoirs (2021) (%)

Grades	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Avg 2021	Avg 2020
A0	0,05%	1,89%	1,48%	0,18%	0,27%	0,17%	0,16%	0,67%	0,15%	0,4%	0,61%	0,39%	0,53%	0,93%
A1	2,56%	2,05%	1,90%	1,15%	2,24%	1,74%	1,52%	3,06%	4,67%	5,6%	4,09%	0,72%	2,61%	2,54%
A2	11,34%	6,00%	5,19%	8,20%	10,27%	16,30%	17,39%	21,27%	30,56%	29,7%	17,99%	14,21%	15,70%	11,01%
A3	4,53%	1,37%	0,70%	0,68%	0,98%	2,69%	2,64%	2,81%	4,88%	3,4%	2,41%	3,10%	2,51%	2,63%
A4	0,60%	0,08%	0,04%	0,03%	0,04%	0,28%	0,24%	0,22%	0,46%	0,1%	0,29%	0,00%	0,20%	0,22%
A5	0,05%	0,00%	0,00%	0,00%	0,00%	0,02%	0,00%	0,05%	0,08%	0,0%	0,03%	0,06%	0,02%	0,02%
A6	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,02%	0,00%	0,0%	0,00%	0,00%	0,00%	0,02%
AB0	0,55%	2,78%	2,66%	0,40%	0,84%	0,64%	0,50%	0,92%	0,71%	1,1%	1,63%	0,80%	1,13%	1,26%
AB1	1,96%	4,87%	4,07%	4,88%	6,47%	4,52%	2,09%	3,28%	2,31%	3,9%	3,37%	1,69%	3,62%	3,15%
AB2	11,67%	11,15%	6,79%	17,63%	15,90%	17,99%	15,55%	16,89%	11,95%	11,7%	11,12%	11,61%	13,33%	9,61%
AB3	3,11%	1,25%	0,53%	2,63%	2,06%	2,85%	2,70%	3,15%	2,58%	1,4%	2,14%	2,08%	2,20%	2,14%
AB4	0,76%	0,20%	0,02%	0,18%	0,08%	0,16%	0,15%	0,25%	0,34%	0,2%	0,19%	0,06%	0,21%	0,21%
AB5	0,11%	0,04%	0,02%	0,00%	0,02%	0,02%	0,01%	0,02%	0,13%	0,0%	0,00%	0,03%	0,04%	0,02%
AB6	0,00%	0,00%	0,00%	0,00%	0,00%	0,02%	0,00%	0,00%	0,00%	0,0%	0,00%	0,03%	0,00%	0,02%
B0	1,69%	5,19%	3,90%	0,60%	1,10%	1,73%	0,97%	2,09%	2,18%	1,5%	2,91%	1,72%	2,13%	2,30%
B1	3,49%	9,18%	8,65%	6,43%	7,71%	6,49%	4,76%	4,17%	3,69%	4,2%	6,01%	5,12%	5,82%	5,21%
B2	13,47%	15,61%	16,71%	25,11%	23,37%	22,05%	20,86%	15,25%	12,87%	15,4%	16,65%	20,50%	18,16%	13,02%
B3	2,62%	1,89%	1,69%	4,65%	5,22%	3,49%	3,42%	3,71%	2,41%	2,5%	3,34%	2,77%	3,14%	2,75%
B4	0,44%	0,20%	0,15%	0,30%	0,78%	0,48%	0,24%	0,34%	0,40%	0,2%	0,32%	0,36%	0,35%	0,30%
B5	0,11%	0,08%	0,04%	0,05%	0,18%	0,05%	0,04%	0,02%	0,06%	0,0%	0,08%	0,00%	0,06%	0,05%
B6	0,05%	0,00%	1,01%	0,00%	0,02%	0,02%	0,00%	0,00%	0,00%	0,0%	0,00%	0,03%	0,10%	0,03%
C0	1,20%	5,19%	3,92%	0,45%	0,67%	0,78%	1,06%	1,00%	1,97%	1,0%	0,88%	2,44%	1,71%	3,54%
C1	4,85%	6,20%	26,92%	1,85%	1,55%	1,64%	2,02%	2,04%	3,14%	2,4%	3,39%	4,24%	5,02%	5,84%
C2	25,95%	18,87%	9,98%	14,83%	13,35%	9,58%	15,11%	12,35%	9,66%	11,0%	14,94%	19,22%	14,57%	21,85%
C3	6,87%	3,82%	1,75%	7,20%	4,98%	4,44%	5,68%	4,46%	2,83%	2,8%	5,13%	6,15%	4,67%	8,74%
C4	0,82%	0,85%	0,38%	1,40%	0,61%	0,85%	1,11%	0,92%	0,61%	0,6%	0,80%	1,02%	0,83%	1,28%
C5	0,16%	0,24%	0,32%	0,35%	0,14%	0,19%	0,15%	0,22%	0,21%	0,1%	0,32%	0,33%	0,23%	0,23%
C6	0,05%	0,20%	0,80%	0,28%	0,10%	0,12%	0,19%	0,14%	0,19%	0,1%	0,13%	0,06%	0,19%	0,24%
MEASELS	0,87%	0,44%	0,36%	0,48%	0,86%	0,57%	1,25%	0,44%	0,92%	0,8%	0,45%	1,25%	0,72%	0,71%
CONDEMNED	0,05%	0,36%	0,02%	0,10%	0,20%	0,12%	0,19%	0,25%	0,04%	0,1%	0,75%	0,04%	0,19%	0,15%
<b>TOTAL</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

Carcasses (n)													TOTAL
<b>Total (n) 2021</b>	<b>1 834</b>	<b>2 485</b>	<b>4 740</b>	<b>3 999</b>	<b>5 100</b>	<b>5 791</b>	<b>6 784</b>	<b>6 407</b>	<b>4 771</b>	<b>5 733</b>	<b>3 741</b>	<b>3 611</b>	<b>54 996</b>
<b>Total (n) 2020</b>	<b>1 897</b>	<b>2 721</b>	<b>4 224</b>	<b>4 475</b>	<b>10 073</b>	<b>6 388</b>	<b>4 666</b>	<b>2 540</b>	<b>2 241</b>	<b>4 133</b>	<b>4 244</b>	<b>2 922</b>	<b>50 524</b>
<b>Total (n) 2019</b>	<b>1 811</b>	<b>5 743</b>	<b>13 312</b>	<b>11 335</b>	<b>18 687</b>	<b>15 218</b>	<b>14 310</b>	<b>17 027</b>	<b>13 202</b>	<b>7 626</b>	<b>8 142</b>	<b>2 151</b>	<b>128 564</b>
<b>Total (n) 2018</b>	<b>4 914</b>	<b>4 951</b>	<b>7 471</b>	<b>8 826</b>	<b>6 806</b>	<b>9 883</b>	<b>5 055</b>	<b>5 974</b>	<b>5 760</b>	<b>6 077</b>	<b>6 938</b>	<b>1 516</b>	<b>74 171</b>

\*Statistics based on all export facilities

Table 14: Grades of Sheep Carcasses at Export Abattoirs (2021) (%)

Grades	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Avg 2021	Avg 2020
A0			4,69%	2,20%	0,91%	1,57%			1,38%	3,2%	6,77%	1,22%	2,75%	4,16%
A1			17,96%	11,61%	11,28%	10,84%			2,45%	10,1%	24,37%	8,78%	12,17%	14,26%
A2			59,66%	61,15%	62,84%	69,55%			30,58%	61,9%	51,10%	58,23%	56,87%	53,19%
A3			8,11%	6,85%	14,46%	11,47%			30,89%	13,6%	6,26%	11,10%	12,85%	6,55%
A4			1,22%	1,48%	2,72%	1,75%			8,41%	3,6%	2,88%	3,17%	3,15%	1,30%
A5			0,38%	0,66%	1,04%	0,54%			3,98%	1,1%	1,18%	1,46%	1,30%	0,57%
A6			0,52%	0,72%	0,00%	0,22%			0,00%	0,0%	0,00%	0,06%	0,19%	0,25%
AB0			0,05%	0,00%	0,00%	0,00%			0,31%	0,0%	0,00%	0,24%	0,07%	0,44%
AB1			0,23%	0,05%	0,06%	0,00%			0,76%	0,2%	0,17%	0,49%	0,24%	1,21%
AB2			0,94%	1,18%	1,30%	0,36%			4,28%	1,5%	0,00%	4,33%	1,73%	4,17%
AB3			0,05%	0,26%	0,26%	0,18%			3,36%	0,3%	0,00%	1,16%	0,70%	0,53%
AB4			0,05%	0,10%	0,06%	0,09%			1,38%	0,3%	0,00%	0,61%	0,33%	0,16%
AB5			0,00%	0,00%	0,00%	0,04%			0,61%	0,0%	0,00%	0,24%	0,11%	0,04%
AB6			0,00%	0,15%	0,06%	0,00%			0,15%	0,0%	0,00%	0,06%	0,05%	0,06%
B0			0,05%	0,00%	0,00%	0,00%			0,00%	0,0%	0,00%	0,00%	0,01%	0,36%
B1			0,19%	0,05%	0,19%	0,04%			0,15%	0,0%	0,00%	0,18%	0,10%	0,81%
B2			0,52%	0,36%	0,97%	0,04%			0,15%	0,2%	0,00%	0,49%	0,34%	3,10%
B3			0,09%	0,05%	0,19%	0,09%			0,00%	0,0%	0,00%	0,18%	0,08%	0,56%
B4			0,05%	0,00%	0,13%	0,04%			0,15%	0,0%	0,00%	0,12%	0,06%	0,11%
B5			0,05%	0,00%	0,06%	0,00%			0,00%	0,2%	0,00%	0,06%	0,04%	0,08%
B6			0,05%	0,05%	0,00%	0,00%			0,00%	0,0%	0,00%	0,06%	0,02%	0,03%
C0			1,55%	3,48%	1,36%	0,09%			4,59%	1,3%	0,00%	0,24%	1,58%	1,06%
C1			1,50%	2,10%	0,45%	0,27%			2,75%	0,6%	0,85%	0,30%	1,11%	1,20%
C2			1,50%	5,52%	1,30%	1,62%			3,52%	1,9%	4,91%	5,67%	3,25%	4,35%
C3			0,38%	1,48%	0,13%	0,85%			0,00%	0,0%	0,85%	1,34%	0,63%	0,99%
C4			0,05%	0,20%	0,06%	0,18%			0,15%	0,0%	0,51%	0,00%	0,14%	0,22%
C5			0,05%	0,10%	0,06%	0,04%			0,00%	0,0%	0,17%	0,18%	0,08%	0,09%
C6			0,14%	0,20%	0,06%	0,09%			0,00%	0,0%	0,00%	0,00%	0,06%	0,15%
MEASELS			0,00%	0,00%	0,00%	0,00%			0,00%	0,0%	0,00%	0,00%	0,00%	0,00%
CONDEMNED			0,00%	0,00%	0,00%	0,00%			0,00%	0,0%	0,00%	0,00%	0,00%	0,00%
<b>TOTAL</b>	<b>0,00%</b>	<b>0,00%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>0,00%</b>	<b>0,00%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

Carcasses(n)														<b>TOTAL</b>
<b>Total (n) 2021</b>		<b>1 882</b>	<b>2 132</b>	<b>1 956</b>	<b>1 556</b>	<b>2 223</b>			<b>654</b>	<b>618</b>	<b>591</b>	<b>1640</b>		<b>13 252</b>
<b>Total (n) 2020</b>	<b>2 373</b>	<b>4 329</b>	<b>5 763</b>	<b>4 609</b>	<b>3 617</b>	<b>1 610</b>	<b>982</b>	<b>1 135</b>	<b>923</b>	<b>0</b>	<b>427</b>	<b>0</b>		<b>25 768</b>
<b>Total (n) 2019</b>	<b>12 147</b>	<b>13 792</b>	<b>26 871</b>	<b>29 800</b>	<b>21 392</b>	<b>14 930</b>	<b>11 601</b>	<b>6 486</b>	<b>5 773</b>	<b>3 157</b>	<b>3 209</b>	<b>4 402</b>		<b>153 560</b>

\*Statistics based on all export facilities



Table 15: Average of Beef Carcass Mass at Export Abattoirs (2021) (kg)

Grades	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Avg 2021	Avg 2020
A0	163,40	156,73	146,20	220,33	231,42	230,26	184,29	190,57	226,46	215,50	234,97	235,06	200,01	172,16
A1	219,20	179,25	204,02	225,34	219,25	226,60	223,48	221,81	221,09	219,87	227,21	251,66	217,01	215,43
A2	216,05	217,54	194,82	216,19	223,12	224,10	233,50	234,39	229,04	234,02	238,12	246,52	223,72	222,95
A3	217,29	219,11	196,83	207,51	214,77	228,63	230,41	239,63	235,56	239,93	229,03	245,05	223,52	218,98
A4	216,57	213,40	187,35	199,40	223,25	223,40	240,16	231,01	231,70	222,17	220,00		218,95	225,17
A5						231,60		269,00	246,73		221,90	252,05	242,31	225,13
A6								274,80					274,80	247,71
AB0	207,91	154,06	156,21	199,08	252,33	242,29	225,30	207,54	219,35	224,12	238,80	230,77	211,55	182,90
AB1	198,69	207,65	211,57	240,97	238,78	239,93	230,92	232,64	244,17	231,12	241,77	236,90	228,93	241,52
AB2	223,19	220,16	214,50	233,55	240,20	243,05	244,54	248,74	242,02	239,85	248,78	248,05	236,23	264,48
AB3	228,58	253,74	236,97	242,42	254,27	240,09	250,87	264,72	245,04	240,12	253,61	255,70	246,40	231,19
AB4	228,22	259,50	260,80	239,79	252,10	239,00	252,26	269,58	223,88	240,00	315,44	219,25	252,78	238,64
AB5		309,20	267,30		351,20	277,00	272,10	273,10	241,95	244,45		296,00	279,54	247,48
AB6						264,90						270,00	264,90	232,83
B0	216,50	192,52	199,90	266,11	255,84	258,65	249,20	220,52	249,98	238,79	242,67	239,90	235,52	222,62
B1	233,85	212,59	211,13	246,68	250,08	251,62	252,94	237,65	255,22	240,69	259,67	252,40	241,10	234,04
B2	244,60	234,70	225,95	255,51	261,71	259,92	263,39	264,00	253,72	266,77	269,79	261,20	254,55	250,45
B3	255,43	255,62	242,05	271,74	278,68	269,33	268,77	272,42	270,69	285,19	280,10	272,42	268,19	261,80
B4	253,44	292,18	253,67	279,93	286,99	256,83	264,72	286,56	274,31	270,43	278,08	263,60	272,47	265,85
B5	246,15	264,00	277,35	253,65	283,20	245,07	271,53	292,20	256,20	208,40	263,13		260,08	270,17
B6			296,84		275,90	233,80				271,60		310,50	269,53	283,52
C0	234,00	214,32	241,19	272,11	375,61	266,53	296,26	236,58	228,45	306,12	320,79	289,25	272,00	258,05
C1	238,68	227,50	236,66	271,85	248,35	281,09	288,99	259,11	249,38	305,99	248,49	263,79	259,65	246,28
C2	244,49	245,40	249,20	257,38	264,81	282,60	291,58	263,25	261,53	288,95	266,66	267,42	265,08	262,40
C3	241,62	274,12	264,04	273,69	284,55	278,53	292,57	273,85	285,45	305,54	280,30	274,30	277,66	270,59
C4	255,11	282,29	271,98	286,80	309,20	289,74	317,64	295,07	308,03	287,97	284,02	290,18	289,81	277,63
C5	214,03	305,67	409,89	289,47	315,39	318,33	298,14	323,44	303,89	314,26	296,58	310,73	308,10	298,63
C6	214,80	273,66	239,45	296,15	331,64	332,94	342,56	331,02	370,96	358,58	269,62	376,00	305,58	295,17
MEASELS	241,68	224,72	195,93	240,68	259,93	256,21	271,85	238,93	243,84	262,74	254,56	274,02	244,64	226,54
CONDEMNED	200,00	228,40	224,60	243,45	245,51	270,26	259,06	239,03	220,50	286,50	278,50	255,80	245,07	239,00

	Average Mass												
<b>Avg 2021</b>	<b>226,14</b>	<b>235,31</b>	<b>233,94</b>	<b>249,19</b>	<b>267,71</b>	<b>257,32</b>	<b>262,19</b>	<b>256,83</b>	<b>253,30</b>	<b>261,10</b>	<b>260,10</b>	<b>266,24</b>	<b>252,45</b>
<b>Avg 2020</b>	<b>215,64</b>	<b>224,46</b>	<b>231,90</b>	<b>270,96</b>	<b>257,80</b>	<b>245,48</b>	<b>238,72</b>	<b>246,92</b>	<b>232,40</b>	<b>256,08</b>	<b>249,00</b>	<b>239,46</b>	<b>242,40</b>
<b>Avg 2019</b>	<b>226,70</b>	<b>234,11</b>	<b>240,59</b>	<b>253,88</b>	<b>240,23</b>	<b>241,03</b>	<b>236,33</b>	<b>238,14</b>	<b>237,57</b>	<b>233,37</b>	<b>214,78</b>	<b>231,00</b>	<b>235,64</b>
<b>Avg 2018</b>	<b>248,90</b>	<b>242,10</b>	<b>247,70</b>	<b>256,40</b>	<b>250,80</b>	<b>252,10</b>	<b>248,70</b>	<b>245,10</b>	<b>241,50</b>	<b>236,70</b>	<b>237,50</b>	<b>229,30</b>	<b>244,73</b>
<b>Avg 2017</b>	<b>238,28</b>	<b>225,87</b>	<b>236,76</b>	<b>233,61</b>	<b>236,57</b>	<b>239,21</b>	<b>239,20</b>	<b>240,57</b>	<b>239,27</b>	<b>241,21</b>	<b>235,81</b>	<b>236,08</b>	<b>236,87</b>

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

\*Blank cells imply that no animals of that grade were slaughtered.

Table 16: Average of Sheep Carcass Mass at Export Abattoirs (2021) (kg)

Classes	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Avg
A0			13,21	15,07	13,60	13,25			12,60	13,25	13,70	13,40	13,53
A1			13,83	14,67	14,60	14,54			13,70	13,09	14,40	14,50	14,12
A2			16,62	15,98	17,00	16,79			19,00	14,83	16,00	16,10	16,60
A3			19,64	17,62	19,80	18,17			21,70	16,52	17,40	17,40	18,69
A4			21,31	17,69	19,20	19,35			22,90	16,50	19,60	18,00	19,51
A5			18,63	19,12	20,30	17,70			22,50	16,43	17,00	19,20	18,81
A6			20,24	17,31		20,00						17,90	19,18
AB0			18,60						19,70			23,30	19,15
AB1			14,82	17,20	17,50				16,10	12,30	21,90	18,68	16,64
AB2			20,56	19,05	19,06	19,63			17,71	20,64		18,80	19,44
AB3			28,40	21,00	22,60	22,08			24,12	19,05		20,88	22,87
AB4			25,30	26,10	22,90	22,50			28,10	19,40		20,50	24,05
AB5						28,20			42,50			21,40	35,35
AB6				21,13	31,30				33,80			28,80	28,74
B0			18,40										18,40
B1			20,63	14,50	19,63	17,60			21,90			30,40	18,85
B2			20,09	18,57	21,97	22,30			18,90	20,70		19,80	20,42
B3			23,95	12,40	23,30	20,35						20,90	20,00
B4			29,20		33,00	19,10			26,10			21,50	26,85
B5			25,40		35,50					17,50		30,20	26,13
B6			27,80	28,40								26,60	28,10
C0			17,32	16,43	17,14	21,15			14,50	13,73		28,30	16,71
C1			19,65	16,83	21,07	18,77			16,30	14,55	19,30	21,94	18,07
C2			20,33	19,86	24,93	20,59			17,50	16,82	21,50	19,89	20,22
C3			21,86	20,99	18,00	24,27					22,10	20,23	21,45
C4			16,80	27,30	36,80	27,25			16,90		29,40		25,74
C5			25,60	28,25	35,50	27,30					31,70	23,67	29,67
C6			20,90	26,10	37,90	29,75							28,66
<b>Avg 2021</b>			<b>20,73</b>	<b>19,63</b>	<b>23,59</b>	<b>20,94</b>			<b>21,33</b>	<b>16,35</b>	<b>20,33</b>	<b>21,29</b>	<b>20,52</b>
<b>Avg 2020</b>	<b>20,35</b>	<b>18,36</b>	<b>18,40</b>	<b>18,47</b>	<b>18,43</b>	<b>20,11</b>	<b>20,03</b>	<b>18,79</b>	<b>17,27</b>		<b>16,19</b>		<b>18,64</b>

\*Source: NNMP and FMM

Note: A blank cell implies that no animals of that grade were slaughtered.

Table 17: Average Producer Price of Beef Carcasses at Export Abattoirs (2021) (N\$/kg)

Grades	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Avg
A0	44,57	48,20	41,73	54,79	49,59	56,10	50,87	46,90	53,93	52,23	57,56	58,14	51,22
A1	48,77	50,52	43,83	53,53	55,46	55,75	55,78	55,72	57,38	58,44	58,95	57,51	54,31
A2	43,71	47,42	42,07	48,99	54,32	55,66	55,88	57,82	58,22	59,23	60,09	59,69	53,59
A3	50,80	49,94	44,96	50,08	56,28	55,99	56,62	58,02	59,21	59,34	60,77	61,10	55,26
A4	55,90	50,56	52,72	55	56,78	54,91	56,40	56,52	59,66	59,14	61,03		56,24
A5	56					54,70		56,14	60		50	61	56,31
A6								55					55
AB0	47,68	43,11	41,58	45,89	51,66	54,18	54	47,41	54,32	55,87	56,12	65,45	51,44
AB1	46,63	50,94	47,24	55,64	55,76	55,56	55,56	55,86	57,19	57,80	57,49	58,98	54,55
AB2	47,30	48,69	41,40	52	55,31	55,42	56,42	57,26	58,09	58,15	59,32	59,58	54,08
AB3	51,26	49,37	47,55	53,58	55,74	56	56,16	57,59	59,56	59,24	60,28	61,39	55,64
AB4	53,96	52	43,18	45,43	57,44	56,13	56,45	56,79	59,88	59,62	58,57	60,98	55,03
AB5		59	57		55	56	54,95	55	59,83	60		62	57,64
AB6						54,95						62	58,48
B0	45,48	48,17	48,09	54,84	53,49	51,86	52,42	46,79	53,37	56,13	52,56	57,69	51,74
B1	47,26	51,48	47,95	55,69	55,25	54,60	54,04	55,12	55,87	56,32	55,35	57,66	53,88
B2	49,55	51,54	47,08	55,46	55,46	55,11	55	57	56,07	57,28	57,60	59,17	54,69
B3	52,34	52,96	47,75	56,10	55,25	55,45	55,95	57,38	57,96	58,51	58,36	60,48	55,71
B4	53,37	49,71	51,90	55,21	54,61	55,81	57,57	57,22	58,90	58,44	59,17	59,03	55,91
B5	52	52,49	50,99	53,44	56,52	55,86	56,65	60	60	60	60,72		56,24
B6			41,82		58	58				60		54,98	54,56
C0	44,53	43,67	46,75	44,48	38,74	44,92	46,15	44,11	45,24	49,69	51,54	54,21	46,17
C1	45,38	50,23	45,92	50,34	50,58	49,68	51,84	51,88	52,04	52,65	50,92	51,46	50,24
C2	47,68	50,22	48,70	48,83	53,29	51,34	51,82	54,88	53,28	56,10	58,34	58,90	52,78
C3	52,11	49,79	51,61	51,14	52,92	52,89	53,50	55,73	54,06	56,56	58,18	59,63	54,01
C4	45,88	49,73	52,09	51,80	52,04	52,73	53,97	55,26	54,41	56,29	59,52	58,99	53,56
C5	52	51,83	50,25	52,20	54,69	52,79	52,58	54,96	53,72	56,12	58,77	58,19	54,01
C6	55	50	41,58	50,41	51,79	44,24	51,98	55,44	47,08	59,07	59,43	55,36	51,78
Measels	42,86	45,21	43,13	43,70	48,19	43,32	47,65	47,78	48,21	41,53	36,58	48,42	44,72
Condemned	22,54	39,23	53,25	27,49	26,77	28,48	24,40	27,36	29,13	21,59	48,09	9,15	29,79
<b>Avg 2021</b>	<b>48,25</b>	<b>49,46</b>	<b>47,12</b>	<b>50,64</b>	<b>52,63</b>	<b>52,70</b>	<b>52,87</b>	<b>53,46</b>	<b>54,69</b>	<b>55,38</b>	<b>56,36</b>	<b>56,71</b>	<b>52,52</b>
<b>Avg 2020</b>	<b>45,91</b>	<b>45,53</b>	<b>45,55</b>	<b>44,08</b>	<b>44,11</b>	<b>43,38</b>	<b>42,15</b>	<b>41,09</b>	<b>40,45</b>	<b>45,57</b>	<b>42,08</b>	<b>40,40</b>	<b>43,36</b>

(Blank cells imply that no animals of that grade were slaughtered during the month)

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



Table 18: Average Producer Price of Sheep Carcasses at Export Abattoirs (2021) (N\$/kg)

Classes	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Avg
A0			51,65	58,16	60,93	61,62			54,95	60,13	60,82	62,23	58,81
A1			67,90	70,26	75,31	82,23			71,16	71,62	75,24	77,51	73,90
A2			70,48	71,49	78,16	83,33			73,49	73,32	76,77	79,79	75,85
A3			70,98	71,25	78,17	82,78			73,90	73,15	76,43	79,97	75,83
A4			60,60	63,22	68,89	73,04			69,51	67,82	69,56	73,00	68,21
A5			55,92	58,16	64,15	66,08			60,81	63,00	63,48	66,09	62,21
A6			55,81	58,01		66,08						66,09	61,50
AB0			43,47						46,08			48,20	45,92
AB1			51,50	57,39	43,47				63,47	62,00	65,22	61,53	57,80
AB2			66,31	60,06	63,47	65,21			63,63	58,44		68,17	63,61
AB3			68,85	60,52	60,32	66,95			62,52	65,38		68,28	64,69
AB4			56,52	55,65	61,29	65,21			58,54	54,00		66,95	59,74
AB5						44,34			25,87			62,60	44,27
AB6				46,08	44,34				44,34			62,60	49,34
B0			47,82										47,82
B1			43,91	54,78	44,78	56,52			40,00			40,00	46,67
B2			55,49	56,23	51,83	59,13			40,00	40,00		62,61	52,19
B3			59,13	53,92	58,39	59,13						62,61	58,64
B4			39,13		48,48	57,39			56,52			60,00	52,30
B5			48,69		50,86					53,00		40,00	48,14
B6			48,69	46,95								56,52	50,72
C0			43,02	42,92	43,14	40,43			40,37	41,00		35,65	40,93
C1			51,55	53,37	50,01	53,07			57,28	58,00	57,39	49,61	53,78
C2			55,65	55,34	48,22	57,61			57,39	58,00	58,86	56,64	55,96
C3			58,26	55,63	57,42	59,10					59,13	56,66	57,70
C4			53,91	52,85	37,39	52,85			52,85		58,26		51,35
C5			47,81	46,08	36,52	49,56					55,65	50,43	47,68
C6			47,04	46,68	49,12	49,56							48,10
<b>Avg 2021</b>			<b>54,62</b>	<b>56,30</b>	<b>55,42</b>	<b>61,42</b>			<b>55,63</b>	<b>59,92</b>	<b>64,73</b>	<b>60,55</b>	<b>58,58</b>
<b>Avg 2020</b>	<b>45,16</b>	<b>44,35</b>	<b>45,62</b>	<b>45,93</b>	<b>45,13</b>	<b>46,00</b>	<b>52,51</b>	<b>51,94</b>	<b>48,89</b>		<b>52,96</b>		<b>47,85</b>

\*Source: All export abattoirs

\*Blank spaces indicate that no data was collected for that time period

Table 19 (a)(i): National Livestock Auctions (Cattle Average Price) (2021)

Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	AVG 2021	AVG 2020
Weaners N\$ per kg	44.49	40.98	39.51	41.46	37.34	38.68	36.94	37.25	38.94	41.86	40.26	40.98	<b>39.89</b>	<b>35.02</b>
Tollies N\$ per kg	43.14	40.56	38.46	39.76	38.14	38.57	38.31	39.64	39.47	40.11	42.68	62.16	<b>41.75</b>	<b>35.21</b>
Stores N\$ per kg	33.65	33.56	32.89	32.38	30.08	29.18	30.41	29.91	31.21	33.17	34.79	34.12	<b>32.11</b>	<b>27.69</b>
Slaughter oxen N\$ per kg	33.82	33.05	29.81	30.31	27.76	28.18	29.59	28.99	28.89	30.19	32.87	32.66	<b>30.51</b>	<b>24.93</b>
Slaughter heifers N\$ per kg	32.03	31.35	30.41	30.06	28.82	29.58	29.67	29.76	29.91	30.24	32.57	32.39	<b>30.57</b>	<b>24.45</b>
Cow lean N\$ per kg	26.83	26.36	25.79	25.89	24.29	22.43	23.43	24.73	24.57	26.67	26.18	26.27	<b>25.29</b>	<b>20.45</b>
Cow fat N\$ per kg	33.29	31.74	29.27	29.26	26.63	28.24	28.74	28.58	29.15	30.71	31.87	31.59	<b>29.92</b>	<b>24.41</b>

LABTA forms the basis for national auction prices

Table 19 (a)(ii): National Livestock Auctions (Cattle Average Mass) (2021)

Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	AVG 2021	AVG 2020
Weaners kg	155	182	185	173	185	133	176	196	191	133	151	142	<b>166,83</b>	<b>156,58</b>
Tollies kg	186	206	210	206	206	194	201	201	203	201	201	208	<b>201,92</b>	<b>191,50</b>
Heifers kg	188	212	222	230	224	225	215	205	209	197	204	201	<b>211</b>	<b>194,92</b>
Store oxen kg	287	301	324	314	314	321	311	336.01	328	298	314	322	<b>314,17</b>	<b>302,17</b>
Store heifers kg	278	289	340	340	332	334	320	281	293	289	278	292	<b>305,50</b>	<b>291,25</b>
Slaughter oxen kg	441	437	470	462	474	460	501	466	487	446	512	498	<b>471,17</b>	<b>474,75</b>
Slaughter heifers kg	336	366	371	389	358	399	391	369	381	347	351	342	<b>366,67</b>	<b>366,25</b>
Cows fat kg	485	490	493	507	505	539	525	521	511	489	522	524	<b>509,25</b>	<b>473,75</b>
Cows medium kg	414	418	443	447	440	443	475	458	447	453	446	442	<b>443,83</b>	<b>429</b>
Cows lean kg	346	363	384	419	393	408	387	398	381	362	377	368	<b>382,17</b>	<b>379,25</b>
Slaughter bulls kg	561	556	593	611	621	595	564	626	604	633	601	621	<b>598,83</b>	<b>594,92</b>

LABTA forms the basis for national auction mass

Table 19 (a)(iii): National Livestock Auctions (Cattle Marketing) (2021)

Types	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total 2021	Total 2020
Weaners heads	312	446	434	333	319	215	484	323	275	267	301	127	3 836	9 570
Tollies heads	4 664	6 558	6 727	6 478	6 098	6 635	12 113	7 629	6 603	6 684	6 921	2 903	80 013	95 807
Heifers heads	2 777	4 450	3 567	3 312	3 013	3 075	4 729	3 815	3 301	3 371	3 719	2 142	41 271	56 853
Storeoxen heads	599	1 523	1 744	1 484	1 047	1 091	1 042	933	825	813	1 685	668	13 454	15 265
Storeheifers heads	260	555	492	434	410	291	370	281	268	276	1 010	413	5 060	7 907
Slaughteroxen heads	599	552	837	847	653	372	589	933	825	807	883	318	8 215	4 912
Slaughterheifers heads	168	192	317	223	289	107	164	121	127	216	295	168	2 387	2 319
Cowsfat heads	724	672	927	941	732	492	450	512	551	572	661	298	7 532	9 155
Cowsmedium heads	781	921	1 489	1 176	896	713	771	526	573	691	668	276	9 481	19 994
Cowslean heads	442	644	752	524	395	418	481	521	511	537	512	309	6 046	11 578
Slaughterbulls heads	233	331	465	355	273	250	216	203	148	138	179	68	2 859	3 970
Cowswithcalves heads	139	154	212	257	89	88	36	28	23	17	14	20	1 077	956
Total marketed	11 698	16 998	17 963	16 364	14 214	13 747	21 445	15 825	14 030	14 389	16 848	7 710	181 231	238 286





Table 19 (b)(i): National Livestock Auctions (Sheep Average Price) (2021)

Types	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	AVG 2021	AVG 2020
Lamb Dorper N\$ per kg	38.01	35.48	35.67	38.64	35.08	38.68	42.15	40.15	40.29	39.12	38.01	38.22	<b>38.29</b>	<b>34.88</b>
Castrated Dorper N\$ per kg	36.97	35.99	35.54	36.73	35.64	38.69	39.33	38.75	38.81	38.26	37.65	37.15	<b>37.46</b>	<b>33.23</b>
Ewe Dorper N\$ per kg	36.42	33.73	36.95	33.53	34.69	39.26	32.14	37.61	37.12	36.51	33.22	33.28	<b>35.37</b>	<b>28.74</b>
Ewe & Lamb Dorper N\$ per kg														<b>28.05</b>
Ram Dorper N\$ per kg	28.41	26.01	33.04	29.28	32.56	32.06	29.15	31.22	33.12	32.18	31.76	30.15	<b>30.75</b>	<b>24.66</b>

LABTA forms the basis for national auction prices

(Blank cells imply that no animals were marketed during the month)

Table 19 (b)(ii): National Livestock Auctions (Sheep Average Mass) (2021)

Types	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	AVG 2021	AVG 2020
Lamb Dorper kg	32	27	33	34	34	34	40	33	38	36	37	36	<b>34.50</b>	<b>34.88</b>
Castrated Dorper kg	33	34	31	38	36	40	43	40	41	43	41	44	<b>38.67</b>	<b>33.23</b>
Ewe Dorper kg	33	41	43	43	41	42	42	44	41	42	46	41	<b>41.58</b>	<b>28.74</b>
Ewe & Lamb Dorper kg														<b>51.83</b>
Ram Dorper kg	45	56	52	57	41	50	52	55	59	57	52	54	<b>52.50</b>	<b>24.66</b>

LABTA forms the basis for national auction mass

(Blank cells imply that no animals were marketed during the month)

Table 19 (b)(iii): National Livestock Auctions (Sheep Marketing) (2021)

Types	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total 2021	Total 2020
Lamb Dorper heads	621	298	342	2 361	1 565	999	1 789	1 286	1 228	885	2 440	712	<b>14 526</b>	<b>18 757</b>
Castrated Dorper heads	590	810	415	1 269	655	388	1 355	167	158	108	501	149	<b>6 565</b>	<b>9 683</b>
Ewe Dorper heads	141	434	562	1 394	716	622	667	485	470	258	677	252	<b>6 678</b>	<b>9 297</b>
Ewe & Lamb Dorper heads		1	14	150		1	10		16	11	18	3	<b>224</b>	<b>1 095</b>
Ram Dorper heads	52	108	110	162	178	203	101	130	110	97	128	61	<b>1 440</b>	<b>487</b>

LABTA forms the basis for national auction numbers

(Blank cells imply that no animals were marketed during the month)

Table 19 (b)(iv): National Livestock Auctions (Sheep Marketing) (%) (2021)

Types	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	AVG 2021
Lamb Dorper heads													
Castrated Dorper heads	42,02%	49,06%	28,76%	23,78%	21,03%	17,53%	34,55%	8,08%	7,97%	7,95%	13,31%	12,66%	<b>22,23%</b>
Ewe Dorper heads	10,04%	26,29%	38,95%	26,12%	22,99%	28,11%	17,01%	23,45%	23,71%	18,98%	17,99%	21,41%	<b>22,92%</b>
Ewe & Lamb Dorper heads	0%	0,06%	0,97%	2,81%	0%	0,05%	0,25%	0%	0,81%	0,81%	0,48%	0,25%	<b>0,54%</b>
Ram Dorper heads	3,70%	6,54%	7,62%	3,04%	5,72%	9,17%	2,58%	6,29%	5,55%	7,14%	3,40%	5,18%	<b>5,49%</b>

LABTA forms the basis for national auction statistics

(Blank cells imply that no animals were marketed during the month)

Table 19 (c)(i): National Livestock Auctions (Goat Average Price) (2021)

Types	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	AVG 2021	AVG 2020
Lamb N\$ per kg	39.01	37.95	35.54	43.11	32.14	43.66	37.02	42.44	45.98	41.67	46.45	43.59	<b>40.71</b>	<b>37.90</b>
Kapater N\$ per kg	35.21	33.99	34.45	32.51	36.63	34.53	35.47	45.25	44.26	42.13	45.53	44.82	<b>38.73</b>	<b>34.46</b>
Ewe N\$ per kg	32.64	33.69	34.42	33.02	36.01	37.14	30.78	44.67	37.12	37.24	38.06	37.85	<b>36.05</b>	<b>31.49</b>
Ewe & Lamb N\$ per kg														<b>29.42</b>
Ram N\$ per kg	28.15	29.18	32.19	27.10	34.33	26.27	25.91	39.05	39.29	38.78	37.99	35.12	<b>32.78</b>	<b>24.14</b>

LABTA forms the basis for national auction prices

(Blank cells imply that no animals were marketed during the month)



Table 19 (c)(ii): National Livestock Auctions (Goat Average Mass) (2021)

Types	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	AVG 2021	AVG 2020
Lamb kg	20	23	24	28	21	27	23	27	29	23	22	24	24.25	24.50
Kapater kg	29	36	31	34	32	41	36	36	39	40	43	46	36.92	36.42
Ewe kg	36	39	36	39	34	37	40	36	46	43	45	44	39.58	39.33
Ewe & Lamb kg														49
Ram kg	40	44	47	50	43	44	50	44	42	46	49	51	45.83	44

LABTA forms the basis for national auction mass

(Blank cells imply that no animals were marketed during the month)

Table 19 (c)(iii): National Livestock Auctions (Goat Marketing) (2021)

Types	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total 2021	Total 2020
Lamb heads	1 137	1 320	1 792	620	1 701	811	348	2 553	2 042	3 633	3 695	1 315	20 967	17 353
Kapater heads	1 737	1 295	3 769	3 051	2 505	1 882	1 672	1 885	1 425	2 041	2 035	1 031	4 328	24 720
Ewe heads	1 465	1 045	2 283	1 224	1 242	567	711	1 008	734	1 775	1 746	729	14 529	18 464
Ewe & Lamb heads	29	14	18	6	2	5	11	14	8	11	15	5	138	2 800
Ram heads	384	298	494	277	313	147	154	252	215	392	371	112	3 409	1 653

LABTA forms the basis for national auction numbers

(Blank cells imply that no animals were marketed during the month)



Nidrieka Nel  
Living Water Photography



Table 20: Total Marketing of Cattle (1969 - 2021) (heads)

Year	Total live exports	Export abattoirs	Factories NCA	Namibia butchers	Butchers NCA	Total production	Slaughter mass	Beef producer carcass prices (N\$ per kg)	Live weaner auction prices (N\$ per kg)
1969	240 591	46 915		26 156		313 662	215.30		
1970	312 383	75 219		31 295		418 897	200.10	0.37	
1971	371 502	10 186		30 409		412 097	192.40	0.39	
1972	429 195	122 313		33 521		585 029	194.80	0.39	
1973	324 547	149 414		35 039		509 000	198.20	0.53	
1974	212 478	33 853		30 445		276 776	212.10	0.64	
1975	249 565	43 823		34 433		327 821	216.40	0.72	
1976	260 869	93 214		37 455		391 538	220.10	0.82	
1977	199 757	115 175		35 348		350 280	216.10	0.91	
1978	239 994	123 545		35 338		398 877	216		
1979	228 857	162 762		31 556		423 175	203.10		
1980	236 435	185 613		41 112		463 160	209.50	1.46	
1981	330 642	108 356		34 377		473 375	205.50	2.07	
1982	184 954	106 015		32 348		323 317	199.20	1.72	
1983	114 258	118 486		35 902		268 646	214		
1984	112 501	118 493	323	37 573		268 890	218		
1985	137 375	120 936	3 641	39 094		301 046	212.80	2.09	
1986	142 178	112 435	5 241	44 230		304 084	216.90	2.52	
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	4.52	
1989	163 067	138 223	5 079	40 009		346 378	225	4.45	
1990	144 582	136 261	5 052	37 565		323 460	220	4.54	
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	5.11	
1993	179 648	166 609	16 512	37 931		400 700	234	5.33	
1994	190 660	162 672	18 604	34 108		406 044	227	7.41	956
1995	198 773	156 381	29 690	29 645		414 489	221.34	7.32	812.75
1996	279 127	170 707	19 724	28 405		497 963	209.20	7.24	749
1997	92 661	88 879	13 522	31 713		226 775	222.40	8.11	1 089
1998	148 734	126 824	18 488	26 620		320 666	225.90	8.13	969
1999	152 416	159 522	19 410	20 021		351 369	223.20	8.30	4.36
2000	79 969	140 589	18 604	22 956		262 118	234.10	9.06	5.79
2001	110 127	142 624	15 701	41 073		309 525	239.60	9.86	6.16
2002	148 350	149 833	24 499	15 654		338 336	240.70	12.92	7.98
2003	150 601	143 885	17 776	9 950		322 212	238.50	11.30	7.15
2004	144 573	139 162	9 401	9 191		302 327	240.40	11.46	4.14
2005	210 945	141 348	16 283	8 477		377 053	245.10	12.30	8.37
2006	172 790	111 821	21 170	12 016		317 797	249.10	16.21	12.78
2007	172 587	115 460	18 881	10 893		317 821	251.80	17.11	11.25
2008	129 862	129 622	9 798	10 923		280 205	243.10	21.79	11.49
2009	133 156	130 035	7 876	9 210		280 277	246.88	20.41	13.10
2010	198 816	127 141	15 704	15 866		357 527	250.25	18.70	13.99
2011	204 858	112 602	18 757	20 825		357 042	251.27	23.54	18.80
2012	128 493	102 980	9 581	23 910		264 964	248.49	22.90	17.72
2013	262 929	115 819	13 217	33 423		425 388	236.64	25.35	14.63
2014	103 199	111 101	8 019	21 598	666	243 917	231.76	28.08	17.69
2015	282 197	122 267	0	22 367	542	426 831	232.85	25.68	18.04
2016	166 161	103 097	0	35 837	187	305 095	237.49	28.57	16.72
2017	316 206	83 790	0	39 383	680	439 379	236.87	35.64	25.19
2018	318 880	74 171	0	40 698	921	433 749	244.73	40.93	30.88
2019	294 352	128 564	0	50 000	2 368	472 916	235.64	43.05	24.04
2020	159 414	50 332	110	41 425	2 276	251 281	242.40	43.36	35.02
2021	137 784	54 996	1 528	38 213	2 463	234 984	252.45	52.52	39.89

\*Beef carcass prices are simple all-grade averages | Weaner prices for the period 1994-1998 are expressed per head

\*Blank spaces indicate that no data was available that year

Table 21: Total Marketing of Small stock (1969 - 2021) (heads)

Year	Total live exports	Namibia Factories	Namibia butchers	Total production	Sheep producer carcass prices (N\$ per kg)
1969	283 024	6 392	127 829	417 245	
1970	256 949	8 755	140 528	406 232	0.37
1971	267 023	7 837	148 779	423 639	0.37
1972	219 508	2 309	107 470	329 287	0.43
1973	167 002	911	88 655	256 568	0.49
1974	217 363	5 689	92 646	315 698	0.65
1975	314 335	-	98 231	412 566	0.74
1976	290 948	-	98 722	389 670	0.86
1977	275 951	-	101 425	377 376	0.87
1978	253 160	-	117 267	370 427	
1979	248 171	-	121 450	369 621	
1980	204 050	-	131 670	335 720	1.97
1981	583 182	28 220	139 333	750 735	2.52
1982	514 514	59 527	139 994	714 035	2.46
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	3.85
1986	525 882	41 126	118 239	685 247	4.17
1987	604 951	44 039	137 621	786 611	
1988	597 621	48 985	132 082	778 688	6.15
1989	843 112	87 196	117 011	1 047 319	5.63
1990	853 553	102 070	132 676	1 088 299	6.00
1991	839 537	108 777	141 557	1 089 871	
1992	1 045 809	147 603	152 492	1 345 904	7.03
1993	817 608	102 319	118 231	1 038 158	7.95
1994	888 410	115 290	96 481	1 100 181	10.77
1995	1 008 662	52 907	121 829	1 183 398	10.03
1996	928 614	2 198	128 522	1 059 334	10.43
1997	865 951	0	87 714	953 665	11.09
1998	1 086 320	2 552	105 213	1 194 085	10.48
1999	908 153	236 919	196 670	1 341 742	10.74
2000	755 363	214 754	192 795	1 162 912	11.85
2001	965 713	254 966	153 706	1 374 385	11.68
2002	1 149 149	318 713	45 414	1 513 276	14.18
2003	1 123 102	366 454	23 155	1 512 711	14.66
2004	756 464	435 676	38 427	1 230 567	14.43
2005	546 103	772 422	23 715	1 342 240	14.61
2006	535 121	725 558	74 101	1 334 780	17.66
2007	458 454	856 438	83 044	1 397 936	18.86
2008	301 196	762 647	76 818	1 140 661	20.19
2009	332 914	865 758	85 946	1 284 618	20.44
2010	369 957	842 559	77 137	1 289 653	22.25
2011	337 971	742 986	65 475	1 146 432	31.71
2012	314 648	768 522	76 311	1 159 481	29.72
2013	427 240	798 963	130 345	1 356 548	27.12
2014	326 221	559 160	96 854	982 235	33.46
2015	628 580	444 927	79 024	1 152 531	36.12
2016	452 162	321 413	132 161	905 736	43.36
2017	535 476	238 104	149 100	922 680	37.90
2018	604 106	191 029	179 361	974 496	43.36
2019	601 328	154 398	132 636	888 362	41.57
2020	309 086	26 519	130 518	466 123	47.85
2021	392 232	13 252	113 683	519 167	58.02

\*Sheep carcass prices are simple all-grade averages | Blank spaces indicate that no data was available that year

Table 22: Total Marketing of Pigs (1969 - 2021) (heads)

Year	Meatco	Total live exports	Butchers	RSA controlled markets	Total
1969	-	25	21 884	-	21 909
1970	4 840	125	19 300	125	24 390
1971	4 362	44	21 378	44	25 828
1972	427	248	19 245	248	20 168
1973	134	224	23 388	224	23 970
1974	353	327	28 523	327	29 530
1975	-	139	30 856	139	31 134
1976	-	-	32 890	-	32 890
1977	-	-	35 075	-	35 075
1978	-	-	35 810	-	35 810
1979	-	-	31 864	-	31 864
1980	-	-	31 669	-	31 669
1981	137	-	33 003	-	33 140
1982	579	-	33 235	-	33 814
1983	270	-	37 414	-	37 684
1984	151	-	35 343	-	35 494
1985	218	-	37 226	-	37 444
1986	365	-	41 146	-	41 511
1987	314	-	45 245	-	45 559
1988	211	-	51 590	-	51 801
1989		-	53 899	-	53 899
1990		-	46 000	-	46 000
1991		-	44 498	-	44 498
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
2020	-	-	44 885	-	44 885
2021	-	-	47 723	-	47 723



Table 23: Livestock import/export statistics (1969 - 2021) (kg)

YEAR	Beef exports	Mutton exports	Beef imports	Mutton imports	Pork imports	Processed canned meat Imports
1969	794 908.40					
1970	11 891 446					
1971						
1972	19 853 455					
1973						
1974						
1975	6 620 677					
1976	11 710 507					
1977	14 646 290					
1978						
1979						
1980	20 764 550					
1981	9 399 200					
1982	10 545 239					
1983						
1984	20 206 182					
1985	18 932 573					
1986	18 432 634					
1987	20 487 017					
1988	21 695 256					
1989	29 208 948					
1990						
1991	27 711 822					
1992	27 325 706					
1993	20 577 744					
1994	24 114 979		1 384 412	499 657	985 364	
1995	26 665 627		978 913	307 812	1 651 814	
1996	25 013 717		1 033 187	470 433	1 127 627	
1997	23 203 000		5 814 631	654 726	2 652 608	
1998	22 491 000		1 865 442	633 810	1 803 338	
1999	33 650 000	2 529 109	564 721	180 539	1 648 887	
2000	22 452 000	2 631 175	798 550	436 354	2 206 298	
2001	26 195 000	2 979 669	373 227	281 815	3 462 196	
2002	25 644 000	4 387 436	723 192	137 059	4 146 332	
2003	24 251 000	5 745 486	892 895	197 378	4 064 874	
2004	27 118 000		252 385	109 742	3 406 113	2 186 417
2005	29 051 000		243 831	244 769	3 205 860	2 824 321
2006	24 415 000		338 504	278 348	2 309 588	3 209 420
2007	22 842 000	15 415 502	341 273	329 391	2 361 216	2 829 521
2008	22 086 000	14 523 473	780 381	238 819	2 561 835	3 849 931
2009	20 664 000	15 747 890	705 018	84 453	4 655 438	2 360 635
2010	21 083 000	13 694 279	332 722	171 686	3 468 631	3 465 246
2011	20 643 000	13 509 253	39 903	55 823	2 744 216	1 577 907
2012	19 400 000	14 158 826	815	49 640	2 036 420	1 399 671
2013	23 211 000	13 418 634	67 642	62 550	2 383 859	3 413 651
2014	20 199 791.09	9 197 363	565 634	106 636	2 734 247	3 921 730
2015	23 617 000	7 064 659	1 037 820.90	253 542.54	3 705 898.89	7 311 930.59
2016	18 581 300	5 047 946.10	1 558 486	250 629	3 709 940	11 549 724
2017	18 709 403.86	3 252 357	1 394 412	172 738	2 668 724	4 605 974
2018	16 194 763	3 027 326	1 575 548	116 724	2 630 593	2 777 646
2019	26 638 317	2 535 527	1 022 867	113 070	3 416 945	2 559 702
2020	8 397 265	299 762	887 615	199 322	3 439 584	2 659 382
2021	7 865 204	174 570	1 080 676	251 142	4 894 675	3 489 355



\*Blank Spaces indicate that no data was available for that time period.

\*Beef Exports between the years 1989-1998 were converted to kg from carcass units.

\*Beef Exports between the years 1969-1988 and 1998-2020 were converted to kg from tonnes.

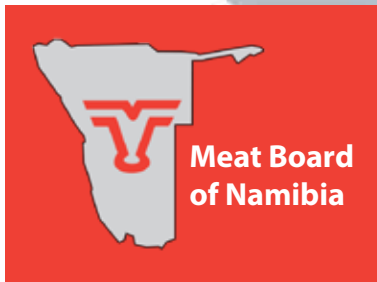
Table 24: Cattle &amp; Sheep slaughter mass (1969 - 2021) (kg)

YEAR	Cattle	Sheep
1969	215,30	
1970	200,10	
1971	192,40	
1972	194,80	
1973	198,20	
1974	212,10	
1975	216,40	
1976	220,10	
1977	216,10	
1978	216,00	
1979	203,10	
1980	209,50	
1981	205,50	
1982	199,20	
1983	214,00	
1984	218,00	
1985	212,80	
1986	216,90	16,50
1987	221,30	15,80
1988	225,00	16,80
1989	225,00	16,70
1990	220,00	16,40
1991	227,80	16,80
1992	232,00	16,20
1993	234,00	17,20
1994	227,00	17,70
1995	221,34	15,37
1996	209,20	16,83
1997	222,40	16,98
1998	225,90	17,18
1999	223,20	17,09
2000	234,10	
2001	239,60	
2002	240,70	
2003	238,50	18,77
2004	240,40	19,20
2005	245,10	18,03
2006	249,10	19,63
2007	251,80	19,29
2008	243,10	19,33
2009	246,88	18,84
2010	250,25	18,98
2011	251,27	20,11
2012	248,49	19,84
2013	236,64	19,61
2014	231,76	19,92
2015	232,85	21,57
2016	237,49	19,10
2017	236,87	20,42
2018	244,73	19,30
2019	235,64	19,32
2020	242,40	18,64
2021	252,45	20,52





**REPUBLIC OF NAMIBIA**



**REPORT OF THE AUDITOR GENERAL ON THE ACCOUNTS OF THE**

# **MEAT BOARD OF NAMIBIA**

**FOR THE FINANCIAL YEAR ENDED 31 MARCH 2022**

Published by authority

Price (Vat excluded)

Report no:



## REPUBLIC OF NAMIBIA



### TO THE HONOURABLE SPEAKER OF THE NATIONAL ASSEMBLY

I have the honour to submit my report on the accounts of the Meat Board of Namibia for the financial year ended 31 March 2022 in terms of Article 127(2) Of the Namibian Constitution. The report is transmitted to the Honorable 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, February 2023**

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 2022**

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**1. UNQUALIFIED AUDIT OPINION**

I have audited the financial statements of the Meat Board of Namibia for the financial year ended 31 March 2022. These financial statements comprise the statement of financial position, Statement of financial performance, cash flow statement, notes to the annual financial statements for the year then ended.

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 2022 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 Meat Board'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 the International Standards for Supreme Audit Institutions, 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 uses 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



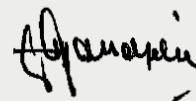
ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained 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.
- 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.
- 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.



**JUNIAS ETUNA KANDJEKE**  
**AUDITOR-GENERAL**

**WINDHOEK, February 2023**

## ANNEXURE A

**MEAT BOARD OF NAMIBIA  
 CONSOLIDATED STATEMENT OF FINANCIAL POSITION AT 31 MARCH**

	Note	<b>2022</b>	<b>2021</b>
		N\$	N\$
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property Plant and equipment	3	24 028 933	29 728 896
Investment property	2	4 392 000	5 040 000
<b>Current assets</b>			
Cash & Cash Equivalent	4	40 143 838	19 493 755
Investments	5	12 580 020	38 885 195
Receivables from exchange transactions	6	10 401 014	6 677 495
Receivables from non-exchange transactions	7	640 661	552 912
Inventories	8	879 638	1 475 578
<b>Total assets</b>		<b>93 066 103</b>	<b>101 853 831</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Current liabilities</b>			
Trade and other Payables from exchange transactions	9	5 222 974	3 840 661
Leave pay provisions	10	3 225 118	2 392 809
Payments made in advance from customers		527 763	138 127
<b>Total liabilities</b>		<b>8 975 855</b>	<b>6 371 597</b>
<b>Net assets</b>		<b>84 090 244</b>	<b>95 482 206</b>
Reserves	11	84 090 244	95 482 206
<b>Total net assets and Equity</b>		<b>84 090 244</b>	<b>95 482 206</b>

## ANNEXURE B

**MEAT BOARD OF NAMIBIA  
CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31 MARCH**

	2021/2022	2020/2021	2021/2022	2021/2022	2021/2022	Commentary
	Annual Budget	March Actual	March Actual	Performance Difference	Performance Difference	Budget info Notes
Note	N\$	N\$	N\$	N\$	%	
<b>Income</b>	<b>59 981 293</b>	<b>51 249 792</b>	<b>62 929 237</b>	<b>2 947 944</b>	<b>5%</b>	
Revenue from non-exchange transactions	48 378 387	36 374 738	46 552 188	(1 826 199)	-4%	
Levy Income	48 378 387	36 374 738	46 552 188	(1 826 199)	-4%	I
Revenue from exchange transactions	11 602 906	14 875 054	16 377 049	4 774 143	41%	
Administration fees	857 550	605 798	860 419	2 869	0%	
Financing income (Interest received)	2 981 575	3 429 984	2 224 233	(757 342)	-25%	ii
Rendering of service (Classification)	3 720 787	2 256 776	3 672 523	(48 264)	-1%	iii
Other Income	4 042 994	8 582 496	9 619 874	5 576 880	138%	iv
<b>Total Expenditure</b>	<b>69 645 878</b>	<b>61 760 993</b>	<b>62 215 213</b>	<b>(7 430 665)</b>	<b>-11%</b>	
Donation	5 370 294	3 744 714	4 892 000	(478 294)	-9%	v
Board administration expenses	1 997 539	1 906 439	1 621 046	(376 494)	-19%	vi
Personnel expenses	31 613 320	29 547 131	31 317 236	(296 084)	-1%	vii
Travelling and Subsistence	740 349	338 955	430 105	(310 244)	-42%	viii
Office expenses	14 812 524	13 203 642	16 359 715	1 547 191	10%	ix



## ANNEXURE B

**MEAT BOARD OF NAMIBIA  
CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31 MARCH (continued)**

	2021/2022	2020/2021	2021/2022	2021/2022	2021/2022	
	Annual Budget	March Actual	March Actual	March Actual	Performance Difference	Performance Difference
	N\$	N\$	N\$	N\$	N\$	%
Note						
Depreciation	1 133 985	847 769	726 341	(407 644)	-36%	x
Market Research	5 366 528	2 873 235	1 594 329	(3 772 199)	-70%	xi
Commission	1 384 096	1 012 979	1 280 874	(103 222)	-7%	xii
Other expenses	7 227 243	8 286 129	3 993 567	(3 233 676)	-45%	xiii
Other gains/losses			(6 552 000)			
<b>Surplus/(Deficit) for the year including interest</b>	<b>(9 664 585)</b>	<b>(10 511 201)</b>	<b>(5 837 976)</b>	<b>3 826 609</b>	<b>-40%</b>	

## ANNEXURE C

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

	<b>2022</b>	<b>2021</b>
	N\$	N\$
General fund	52 755 108	67 113 678
FAN Meat fund	19 076 083	18 838 651
Emergency Veterinary Services fund	13 237 749	14 298 934
Surplus/(deficit) for the period	(5 837 975)	(10 511 203)
NCA levy fund	2 856 133	4 412 250
Transfer surplus - Agri Board	2 003 146	1 329 896
<b>Balance as at 31 March 2022</b>	<b>84 090 244</b>	<b>95 482 206</b>

## ANNEXURE C

**MEAT BOARD OF NAMIBIA**  
**STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH**

	<b>2022</b>	<b>2021</b>
	N\$	N\$
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Cash (utilized)generated from operations	(1 394 938)	(3 222 558)
Interest Received	2 224 233	3 429 984
Net cash flow from operating activities	829 295	207 426
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Movement in property investments	(8 217 000)	-
Additions to property plant and equipment	(142 027)	(204 859)
Net cash flow from investing activities	(8 359 027)	(204 859)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Movement in project account reserves	1 874 638	(10 895 380)
Net cash flow from financing activities	1 874 638	(10 895 380)
Net cash inflow for the period	(5 655 070)	(10 892 814)
Cash and cash equivalents at the beginning of the period	58 378 928	69 271 743
<b>Cash and cash equivalents at the end of the year</b>	<b>52 723 858</b>	<b>58 378 929</b>



## ANNEXURE D

**MEAT BOARD OF NAMIBIA****RECONCILIATION OF SURPLUS FOR THE PERIOD TO CASH GENERATED FROM OPERATIONS**

	<b>2022</b>	<b>2021</b>
	N\$	N\$
Surplus/(deficit) for the year	(5 837 976)	(10 511 203)
Impairment loss (buildings)	6 552 000	189 323
Prior year depreciation adjustments on Buildings	-	27 773
Funds adjustments	-	330 474
Depreciation	726 341	847 768
Interest received	(2 224 233)	(3 429 984)
	<b>5 054 108</b>	<b>(2 034 645)</b>
Profit before working capital movements	(783 868)	(12 545 848)
Movement in accounts receivable	(3 811 268)	4 228 053
Movement in Stock	595 940	3 388 176
Movement in accounts payable	2 604 258	1 707 062
<b>CASH GENERATED FROM OPERATIONS</b>	<b>(1 394 938)</b>	<b>(3 222 558)</b>

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

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**MEAT BOARD OF NAMIBIA - 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 MBN 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 judgment, 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.

## ANNEXURE E

**MEAT BOARD OF NAMIBIA****NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH (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%.

**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



## ANNEXURE E

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

MAWRL Projects funds

Money received from Government from time to time as per the Minister's directive.

**Joint operation**

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.

**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.

**ANNEXURE E**

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

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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%	straight line method
• Computer equipment	20%	straight line method
• Motor vehicle	33%	straight line method
• Building	2%	straight line method

The estimated useful lives, residual values and depreciation methods are reviewed at each year-end and the effect of changes in estimates accounted for on a prospective basis.

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 capitalised 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.

**ANNEXURE E****MEAT BOARD OF NAMIBIA  
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 MARCH (continued)**

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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 & 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.

**Financial Instruments - IPSAS 29**

The Meat Board has various types of Financial Instruments and these can be broadly categorized as Financial Assets, 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.



**ANNEXURE E****MEAT BOARD OF NAMIBIA  
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 MARCH (continued)**

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**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.

**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.

## ANNEXURE E

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

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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.

**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.

**ANNEXURE E****MEAT BOARD OF NAMIBIA  
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 MARCH (continued)**

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**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.

**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.



## ANNEXURE E

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

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**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.

## ANNEXURE E

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

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**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.

## ANNEXURE E

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

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

- i) Actual levy income is lower than estimated levy income, hence the decrease.
- ii) Interest received on investments depends on the market rates, funds were invested at a lower rate than projected, hence the decrease.
- iii) Rendering of services: Actual classification levy income is lower than the estimated, hence the decrease.
- iv) Other income increased as a result of cost recovered from CVL kits, which was not budgeted for.
- v) Donations to Agricultural unions are calculated as a certain percentage (%) based on income received, less levy income resulting in donation to unions decrease.
- vi) The decrease in the Board administration expenses is due to traveling being less than projected, due to Covid-19 restrictions, some board meetings were held virtually.
- vii) Personnel expenses cost decreased due to the loss of two employees as a result of the Covid-19 pandemic, their positions were vacant for a period of time.
- viii) Travel and Subsistence costs decreased as a result of traveling being less than projected, due to Covid-19 restrictions.
- ix) Office expenses increase due to Covid-19 health regulations expenses.
- x) Depreciation decreased due to over budget on buildings depreciation.
- xi) The decrease in Market research is due to Covid-19 restrictions; some projects/ industry studies were not implemented as anticipated.
- xii) Commission on the levy is based on levy collected, decrease in levy income resulted in a decrease in commission paid to producers.
- xiii) Other expenses decreased due to funds that were allocated to Disease outbreak control were utilized.

**Employee benefits - IPSAS 25****Short-term employee benefit**

Remuneration to employees is recognized in the statement of financial performance as the service rendered, except for non-accumulating benefits which are only recognized when the specific event occurs. The Meat Board opted to recognize its provision for leave pay as an accrual.

The cost of all short-term employees benefits such as leave pay, are recognized during the period in which the employee renders the related service. The liability for leave pay is based on the total accrued leave days at year end and is shown as a creditor in the statement of Financial Position. The Meat Board recognizes expected cost of performance bonuses only when a percent legal or constructive obligation to make such payment and reliable estimate can be made.



**ANNEXURE E****MEAT BOARD OF NAMIBIA  
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 MARCH (continued)**

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**Retirement fund**

Membership of the Meat Board's retirement fund is compulsory for all full-time employees in the permanent employment of the Meat Board of Namibia.

**Post-employment benefits**

Meat Board provides retirement benefits to its employees, and has defined contribution post-employment plans.

**Defined Contribution plans**

The Meat Board's contributions to the defined contribution funds are established in terms of the rules governing those plans. Contributions are recognized in the Statement of Financial Performance in the period in which the service is rendered by the relevant employees. The contributions are recognized as employee benefit expenses when they are due. Prepaid contributions are recognized as an asset to the extent that a cash refund or a reduction in the future payments is available.

**Medical aid scheme**

Membership to the Meat Board's Medical Aid Scheme is optional to all employees.

**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 2021), 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.

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

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**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.

**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.

## ANNEXURE E

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

**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.

**Caprivi Project Fund**

Funding from the Millennium Challenge Account (MCA) 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.

**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.

	<b>Company 2022</b>	<b>Company 2021</b>
	N\$	N\$
<b>Financial assets</b>	<b>63 765 533</b>	<b>65 609 357</b>
Financial instruments at fair value through surplus/deficit		
Held-to-maturity financial instruments	12 580 020	38 885 195
Receivables from exchange transactions	10 401 014	6 677 495
Receivables from non-exchange transactions	640 661	552 912
Cash and cash equivalents	40 143 838	19 493 755
<b>Financial liabilities</b>	<b>5 220 288</b>	<b>6 371 597</b>
Trade payables from exchange transactions	5 222 974	6 371 597



## ANNEXURE E

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

The fair value of the financial assets and liabilities are included in 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:

- a) 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
- b) 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 receivables and market related interest rates. As at 31 March 2022 and 2021, 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:

<b>Investments</b>	<b>Company 2022</b>	<b>Company 2021</b>
	N\$	N\$
Trade receivables exchange transactions	10 401 014	6 677 495
Trade receivables non-exchange transactions	640 661	552 912
Cash and cash equivalents	40 143 838	19 493 755
<b>Maximum exposure to credit risk</b>	<b>51 185 513</b>	<b>26 724 161</b>

**ANNEXURE E****MEAT BOARD OF NAMIBIA  
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 MARCH (continued)**

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**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.

**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\$ 10.4 million, largest debtors represent N\$ 7.7 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 ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED**  
**31 MARCH (continued)**

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

	<b>Company 2022</b>	<b>Company 2021</b>
	N\$	N\$
<b>Liabilities</b>		
Payables	5 222 974	6 371 597

### 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 2021 are as follows:

	<b>Weighted Average Interest rate</b>	<b>Company 2022</b>	<b>Company 2021</b>
	%		
<b>Financial assets</b>			
Investments	5%	12 580 020	38 885 195
Cash and cash equivalents	5%	40 143 838	19 493 755
<b>Total financial assets</b>		<b>52 723 858</b>	<b>58 378 950</b>



## ANNEXURE E

**MEAT BOARD OF NAMIBIA**  
**NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED**  
**31 MARCH (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:

	<b>2022</b>	<b>2021</b>
	N\$	N\$
	<b>8 336 840</b>	<b>6 606 581</b>
Board members	1 621 045	1 109 357
Key management personnel	6 715 795	5 497 224

**2. INVESTMENT PROPERTY**

	<b>Company</b>	<b>Company</b>
	<b>2022</b>	<b>2021</b>
	N\$	N\$
Investment property	<b>4 392 000</b>	<b>5 328 000</b>
Opening balance	5 040 000	5 040 000
Additions	(648 000)	-
<b>Closing balance</b>	<b>4 392 000</b>	<b>5 040 000</b>

The fair value of investment property – Erf 744 is N\$ 4 392 000. The fair value was determined based on valuations performed by Gert Hamman Property Valuers CC, an accredited independent valuer, as at April 2021. 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.

## ANNEXURE E

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

**3. PROPERTY, PLANT AND EQUIPMENT**

2022	Land	Buildings	Furniture & Fixtures	Office Equipment	Motor vehicles	Show equipment	TOTAL
	N\$	N\$	N\$	N\$	N\$	N\$	N\$
<b>Carrying amount at beginning:</b>	<b>14 391 360</b>	<b>13 961 547</b>	<b>526 643</b>	<b>445 602</b>	<b>403 743</b>	<b>1</b>	<b>29 728 896</b>
Cost as at 31/03/2021	14 391 360	15 102 419	1 523 886	1 903 748	3 484 563	47 268	36 453 244
Accumulated depreciation	-	(1 140 872)	(997 243)	(1 458 146)	(3 080 820)	(47 267)	(6 724 348)
Accumulated depreciation Adjustment	-	(1 582)	-	-	-	-	(1 582)
Agri-Boards depreciation	-	-	(45 142)	-	-	-	(45 636)
Prior year depreciation adjustments	-	5 631	-	-	-	-	5 631
Prior year depreciation on buildings	-	(273 778)	-	-	-	-	(273 778)
Accumulated impairment loss on buildings	-	1 103 223	-	-	-	-	-
Impairment loss buildings	-	(5 904 000)	-	-	-	-	(5 904 000)
Additions	-	-	-	142 027	-	-	142 027
Depreciation for the year	-	(193 283)	(77 421)	(156 156)	(299 480)	-	(726 341)
<b>Carrying amount end of the year</b>	<b>14 391 360</b>	<b>8 697 757</b>	<b>404 080</b>	<b>431 472</b>	<b>104 263</b>	<b>1</b>	<b>24 028 933</b>
Cost as at 31/03/2022	14 391 360	8 924 640	1 523 886	2 045 775	3 484 563	47 268	30 417 492
Accumulated depreciation	-	(226 884)	(1 119 807)	(1 614 303)	(3 380 300)	(47 267)	(6 388 560)

## ANNEXURE E

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

	<b>2022</b>	<b>2021</b>	
	N\$	N\$	
<b>4. CASH AND CASH EQUIVALENTS</b>	<b>40 143 838</b>	<b>19 493 755</b>	
<b>Money market investment funds</b>	<b>40 143 838</b>	<b>14 690 524</b>	
Meat Board - Simonis Storm	905 668	1 223 036	
Meat Board - Simonis Storm	14 451 666	13 467 488	
Meat Board - Cirrus - Old Mutual money market	19 478 640	-	
Meat Board -PSG - Capricon and Old Mutual	70 721	-	
<b>ALIGNMENT OF FUNDS WITH INVESTMENT POLICY</b>			
	<b>34 906 695</b>	<b>53 575 720</b>	<b>100%</b>
Simonis Storm - Arysteq Assets 4.7% Call account	15 357 334	14 690 524	44%
Cirrus - Old Mutual money market 4.48% Call account	19 478 640	26 709 422	56%
PSG - Capricon and Old Mutual money market fund (4.31% & 4.54%) Call account	70 721	12 175 774	0%
<b>Current Accounts</b>	<b>5 237 143</b>	<b>4 803 231</b>	
Meat Board Bank Current Account	1 157 038	1 626 552	
FAN Meat Levy Current Account	1 717 931	80 405	
Emergency VET Levy Current Account	297 871	910 419	
Classification Levy Current Account	50 724	7 472	
NCA Levy Current Account	409 154	185 722	
CVL Account	176 775	215 898	
Agricultural Board's Building Current account	1 427 285	1 776 254	
Petty Cash	365	509	



## ANNEXURE E

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

	<b>2022</b>	<b>2021</b>
	N\$	N\$
<b>5. INVESTMENTS</b>	<b>12 580 020</b>	<b>38 885 196</b>
Held-to-maturity financial instruments		
Namibia Equity Brokers - (12 months)	-	26 709 422
Treasury Bill (12 months)	12 580 020	12 175 774
<b>RECEIVABLE FROM NON-EXCHANGE</b>		
<b>6. TRANSACTION</b>	<b>10 401 014</b>	<b>6 677 495</b>
Trade Debtors(Levies & other receivables)	10 297 911	6 626 908
Ear Tag Expenses	32 730	19 598
FAN Meat Expenses	30 724	
Stock Brands Expenses	39 649	30 989
<b>RECEIVABLE FROM EXCHANGE</b>		
<b>7. TRANSACTION</b>	<b>640 661</b>	<b>552 912</b>
Agri boards receivables	287 538	282 696
Import VAT	350 613	267 706
Nampower (Electricity deposit - Border Post)	2 510	2 510
<b>8. INVENTORIES</b>	<b>879 638</b>	<b>1 475 578</b>
Sales	2 097 826	0
Less: cost of sales	2 558 015	0
Opening stock	1 475 578	0
Purchases	1 962 075	0
Less: Closing stock	(879 638)	0
Gross Profit	(460 189)	1 475 578

## ANNEXURE E

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

## 11. RESERVES

	2022							TOTAL
	General Fund	Emergency Fund	FanMeat Fund	NCA fund	Agri Boards	Gain/Loss	N\$	
Opening balances	52 755 1085	13 237 749	19 076 083	2 856 133	2 003 146	-	89 928 219	
Surplus/Deficit	(352 859)	1 856 135	56 580	(352 326)	(493 505)	(6 552 000)	(5 837 975)	
Closing balances	52 402 249	15 093 884	19 132 663	2 503 807	1 509 641	(6 552 000)	84 090 244	
	2021							
	General Fund	Emergency Fund	FanMeat Fund	NCA fund	Agri Boards	Gain/Loss	TOTAL	
	N\$	N\$	N\$	N\$	N\$	N\$	N\$	
Opening balances	67 113 678	14 298 934	18 838 651	4 412 250	1 329 896	-	105 993 410	
Surplus/Deficit	(8 804 583)	(1 061 185)	237 432	(1 556 117)	673 250	-	(10 511 203)	
Closing balances	58 309 095	13 237 749	19 076 083	2 856 133	2 003 146	-	95 482 206	

## ANNEXURE E

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

	2021/2022	2020/2021	2021/2022
	Annual	March	March
	Budget	Actual	Actual
	N\$	N\$	N\$
<b>REVENUE FROM NON-</b>			
<b>12. EXCHANGE TRANSACTIONS</b>	<b>48 378 387</b>	<b>36 374 738</b>	<b>46 552 188</b>
General levies on livestock exported and slaughtered (80%)	36 909 228	26 967 092	34 185 079
In-transit Levy	147 200	167 432	592 391
Meat Products levy (imports)	2 094 652	2 484 437	3 222 662
Emergency Vet Levy (5%)	2 306 827	1 681 085	2 136 858
FAN Meat Levy (15%)	6 920 480	5 074 692	6 415 198
<b>13. ADMINISTRATION FEE</b>	<b>857 550</b>	<b>605 798</b>	<b>860 419</b>
Ear Tags	511 728	413 018	572 062
Stock Brands	64 878	58 348	53 910
Agricultural Boards Building	127 678	126 757	116 999
Arboricides	150 000	-	110 412
Commission on 3rd Parties			
Deductions	3 266	7 675	7 035
<b>14. FINANCING INCOME</b>	<b>2 981 575</b>	<b>3 429 984</b>	<b>2 224 233</b>
Interest received General fund	2 981 575	3 429 984	2 224 233
<b>15. RENDERING OF SERVICES</b>	<b>3 720 787</b>	<b>2 256 776</b>	<b>3 672 523</b>
Classification levy	3 720 787	2 256 776	3 672 523
<b>16. OTHER INCOME</b>	<b>4 042 994</b>	<b>8 582 496</b>	<b>9 619 874</b>
CVL Cost recovery	-	1 840 060	1 434 620
NCA expenses transfer	-	1 054 860	-
Market compliance Audit	100 000	8 646	8 102
Seal of Quality	-	19 500	8 446
Operational profit Agri Board shares	627 500	552 306	1 802 834
NTA refund	146 021	232 688	703 663
Water Refund Border	90 898	22 654	29 446
Agriboard income	-	3 475 761	3 476 820
House rent received	78 575	61 029	58 119
Arboricides	3 000 000	1 314 992	2 097 826



## ANNEXURE E

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

	<b>2021/2022</b>	<b>2020/2021</b>	<b>2021/2022</b>
	<b>Annual</b>	<b>March</b>	<b>March</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	N\$	N\$	N\$
<b>17. DONATIONS</b>	<b>5 370 294</b>	<b>3 744 714</b>	<b>4 892 000</b>
NAU	1 476 831	1 029 796	1 467 600
NNFU	2 416 632	1 685 122	1 956 800
NECFU	1 476 831	1 029 796	1 467 600
<b>BOARD ADMINISTRATION</b>			
<b>18. EXPENSES</b>	<b>1 997 539</b>	<b>1 906 439</b>	<b>1 621 046</b>
Sitting Allowance	1 099 520	1 109 357	984 798
Travelling and Subsistence expenses	734 538	684 929	513 911
Insurance	-	7 323	7 731
Telephone Chairperson	10 000	11 027	11 026
Secretariat & Admin	123 481	91 203	81 080
Workshops	30 000	2 600	22 500
<b>19. PERSONNEL EXPENSES</b>	<b>31 613 320</b>	<b>29 547 131</b>	<b>31 317 263</b>
General fund remuneration(TCC)	27 140 877	25 945 232	27 593 240
FAN Meat fund remuneration(TCC)	4 472 443	3 601 899	3 723 996
<b>TRAVELLING &amp;</b>			
<b>20. SUBSISTANCE</b>	<b>740 349</b>	<b>338 955</b>	<b>430 105</b>
General fund S&T	410 349	258 542	359 197
FAN Meat fund S&T	330 000	80 413	70 908
<b>21. OFFICE EXPENSES</b>	<b>14 812 524</b>	<b>13 203 642</b>	<b>16 359 715</b>
General fund expenses	10 120 551	9 370 901	10 001 414
Agri boards expenses	-	2 802 511	3 970 325
FAN Meat fund expenses	4 691 973	1 030 230	2 387 976
<b>22. DEPRECIATION</b>	<b>1 133 985</b>	<b>847 769</b>	<b>726 341</b>
Motor vehicles	183 431	299 480	299 480
Furniture & Fittings	47 098	77 399	77 421
Computer Equipment	98 456	168 842	156 156
Buildings	805 000	302 048	193 283

## ANNEXURE E

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

	<b>2021/2022</b>	<b>2020/2021</b>	<b>2021/2022</b>
	<b>Annual</b>	<b>March</b>	<b>March</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	N\$	N\$	N\$
<b>23. MARKET RESEARCH</b>	<b>5 366 528</b>	<b>2 873 235</b>	<b>1 594 329</b>
Industry Studies	350 000	23 000	87 445
Agricultural Shows	150 000	22 500	33 750
Renovation of Auction kraals	350 000	-	-
Adhoc Studies	100 000	-	-
Market Exploration	300 000	-	-
International Markets	300 000	260 875	300 000
NCA levy expenses	2 704 518	1 556 117	352 326
Local Market Development	1 112 010	1 010 743	820 807
<b>24. COMMISSION</b>	<b>1 384 096</b>	<b>1 012 979</b>	<b>1 280 874</b>
General levy fund	1 107 277	809 407	1 024 495
FAM Meat levy fund	207 614	152 864	192 285
Emergency Vet Services levy fund	69 205	50 708	64 094
<b>25. OTHER EXPENSES</b>	<b>7 227 243</b>	<b>8 286 129</b>	<b>3 993 567</b>
Scholarships for Veterinary students	435 455	243 452	243 728
Assistance to DVS	1 790 098	323 393	1 790 098
CVL Expenses	-	46 466	-
NCA Export Abattoir expenses	-	3 184 886	308 491
Emergency Vet Services expenses	5 001 690	4 487 932	1 651 250
<b>26. GAIN/LOSS</b>			<b>(6 552 000)</b>
Impairment loss	-	-	(5 904 000)
Revaluation loss	-	-	(648 000)
<b>27. GOVERNMENT PROJECT FUNDS</b>			
<b>STOCK BRAND REGISTRATION FUND</b>			
<b>Income</b>	<b>1 314 132</b>	<b>1 166 488</b>	<b>1 257 303</b>
Interest received	10 233	5 050	1 897
Brand registration fee	1 303 899	1 161 438	1 255 406

## ANNEXURE E

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

	<b>2021/2022</b>	<b>2020/2021</b>	<b>2021/2022</b>
	<b>Annual</b>	<b>March</b>	<b>March</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>N\$</b>	<b>N\$</b>	<b>N\$</b>
<b>GOVERNMENT PROJECT FUNDS (continued)</b>			
<b>27. Expenditure</b>	<b>1 105 422</b>	<b>1 016 490</b>	<b>1 056 888</b>
Staff Salaries	370 671	341 327	367 067
Bank charges	217 830	179 585	191 224
Admin fees 5% (VAT)	65 195	66 768	72 186
Databases maintenance, upgrade & internet lines	199 617	192 979	207 902
Office rent	71 883	71 443	71 690
Stationery & other consumables	109 158	136 491	136 654
Publications	16 068	27 897	10 166
S&T allowance	10 000	-	-
Training	10 000	-	-
Office Furniture (capital expenses)	20 000	-	-
Computer Equipment	15 000	-	-
(Deficit) surplus for the year	208 710	149 998	200 415
Accumulated funds at beginning of the year 1 April 2021	1 501 839	1 311 129	1 461 972
Accumulated funds at end of the year	1 710 549	1 461 127	1 662 387
<b>Creditors</b>	<b>-</b>	<b>-</b>	<b>109 673</b>
Payables	-	-	89 007
Leave Accrued	-	-	20 666



***MEAT BOARD OF NAMIBIA***  
***EAR TAG FUND***  
***ANNUAL FINANCIAL STATEMENTS***  
***FOR THE YEAR ENDED***  
***31 MARCH 2022***



**MEAT BOARD OF NAMIBIA**  
**EAR TAG FUND**  
**ANNUAL FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**ADMINISTRATION**

*Directors:*

**Until 31 May 2023**

*P. Gurubes (Chairperson)*  
*J. Meyer (Vice chairperson)*  
*Y. Howaes*  
*J. Balzar*  
*A. Chilinda*  
*M. Kalangula-Ndakalako*  
*R. Katjivena*  
*R. Mutjavikua*  
*S. Negumbo*  
*Dr. J. Shoopala*  
*F. van Niekerk*

**From 1 June 2023**

*Adv. L. Hamutenya (Chairperson)*  
*P.F.E. Klein (Vice chairperson)*  
*Dr. J.A. Kamwi*  
*R. Katjivena*  
*P. Liebenberg*  
*C. Mberema*  
*J. Meyer*  
*A. Mwanyangapo*  
*W. Nekwiyu*  
*Dr. S. Von Bach*

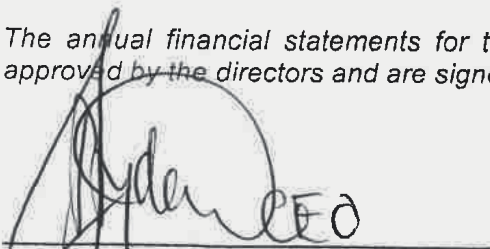
*Auditors:*

*Stier Vente Associates*  
*50 Olof Palme Street*  
*PO Box 90001*  
*Klein Windhoek*  
*Windhoek*

*(Appointed 03 April 2023)*

**STATEMENT BY THE DIRECTORS**

The annual financial statements for the year ended 31 March 2022 set out on pages 5 to 11 were approved by the directors and are signed on their behalf by:



WINDHOEK  
19 June 2023





50 Olof Palme Street, Klein Windhoek, NAMIBIA  
 PO Box 90001, Klein Windhoek, 10012  
 Tel.: +264 61 26 4440 / Fax: +264 61 26 4490  
 E-mail: admin@svanam.com  
 Practice Number: 9633

## REPORT OF THE INDEPENDENT AUDITORS

To the Directors and Beneficiaries of

### MEAT BOARD OF NAMIBIA

#### Qualification

The fund was not separately audited in the past therefore the opening balances were not audited, and we were unable to obtain assurance regarding the classification, completeness, occurrence, valuation, cut-off and accuracy of the opening balances and as such the comparative figures.

#### Qualified opinion

We have audited the annual financial statements of the Ear Tag Fund set out on pages 5 to 11, which comprise the balance sheet as at 31 March 2022, the income statement, the cash flow statement for the year then ended, and the notes to the annual financial statements, including a summary of significant accounting policies and the directors' report.

In our opinion, except for the effect of the qualification above, annual financial statements present fairly, in all material respects, the financial position of the Ear Tag Fund as at 31 March 2022, and its financial performance and cash flows for the year then ended in accordance with Statement of Generally Accepted Accounting Practice in Namibia – NAC 001: Financial Reporting for Small and Medium Sized Entities.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the fund in accordance with the International Ethics Standards Board for Accountants International Code of Ethics for Professional Accountants (including International Independence Standards) and other independence requirements applicable to performing audits of financial statements in Namibia. We have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Responsibilities of the directors for the annual financial statements

The directors are responsible for the preparation and fair presentation of the annual financial statements in accordance with Statement of Generally Accepted Accounting Practice in Namibia – NAC 001: Financial Reporting for Small and Medium Sized Entities, and for such internal control as the Directors determine are necessary to enable the preparation of annual financial statements that are free from material misstatement, whether due to fraud or error.





### **Responsibilities of the directors for the annual financial statements (continued)**

*In preparing the annual financial statements, the directors are responsible for assessing the Ear Tag Fund ability to continue as a going concern, disclosing, as applicable matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Ear Tag Fund or to cease operations, or have no realistic alternative but to do so.*

### **Auditor's responsibilities for the audit of the annual financial statements**

*Our objectives are to obtain reasonable assurance about whether the annual financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists.*

*Misstatements can arise from fraud or error and are considered material if, individually or in 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 ISAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:*

- ❖ Identify and assess the risks of material misstatement of the annual 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 our 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 control.*
- ❖ 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 Meat Board of Namibia internal control.*
- ❖ Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.*
- ❖ Conclude on the appropriateness of the directors' 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 Ear Tag Fund's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Ear Tag Fund to cease to continue as a going concern.*



**Auditor's responsibilities for the audit of the annual financial statements (continued)**

- ❖ Evaluate the overall presentation, structure and content of the annual financial statements, including the disclosures, and whether the annual financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

*STIER VENTE ASSOCIATES*

**STIER VENTE ASSOCIATES  
REGISTERED ACCOUNTANTS AND AUDITORS  
CHARTERED ACCOUNTANTS (NAMIBIA)**

Per: B Jacob  
Partner

WINDHOEK  
NAMIBIA  
19 June 2023



**MEAT BOARD OF NAMIBIA**  
**EAR TAG FUND**  
**REPORT OF THE DIRECTORS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

*The directors have pleasure in submitting their report together with the audited annual financial statements of the Ear Tag Fund for the year ended 31 March 2022.*

**NATURE OF BUSINESS**

*The nature of the Ear Tag Fund is to administer and distribute official cattle ear tags in Namibia.*

**REVIEW OF OPERATIONS**

*The results for the year are clearly set out in the annual financial statements and require no further comment.*

**GOING CONCERN**

*The directors have no reason to doubt that the Ear Tag Fund has adequate resources to continue in operational existence for the foreseeable future. The going concern basis in preparing annual financial statements is therefore considered appropriate. The independent auditors concur with this statement by the directors.*

**FINANCIAL STATEMENTS**

*The directors are responsible for the annual financial statements which are prepared in accordance with Namibian Statements of Generally Accepted Accounting Practice - NAC 001: Financial Reporting for Small and Medium Sized Entities and prudent judgement and estimates. The accounting policies used were consistently applied, appropriate and supported by reasonable and prudent judgement and estimates. The directors need to ensure that the financial statements fairly present the state of affairs of the Ear Tag Fund as at the financial year-end and the results for the year under review. The external auditors are responsible for independently reviewing and reporting on the fair presentation of these financial statements.*

**SUBSEQUENT EVENTS**

*The directors are not aware of other matters or circumstances arising since the end of the financial year and the date of this report not otherwise dealt with in the annual financial statements, which significantly affect the financial position of the Ear Tag Fund or the results of its operations.*



**MEAT BOARD OF NAMIBIA**  
**EAR TAG FUND**  
**BALANCE SHEET AT 31 MARCH 2022**

	Note	<u>2022</u>	<u>2021</u>
		N\$	N\$
<b><u>ASSETS</u></b>			
<b>CURRENT ASSETS</b>			
Inventory	2	1 431 497	2 378 765
Trade and other receivables	3	2 352	665 265
Cash and cash equivalents	4	<u>4 842 097</u>	<u>3 701 420</u>
		<u>6 275 946</u>	<u>6 745 450</u>
<b>TOTAL ASSETS</b>		<u>6 275 946</u>	<u>6 745 450</u>
 <b><u>EQUITY AND LIABILITIES</u></b>			
Ear tags subsidy		279 032	279 032
Accumulated funds		<u>5 591 425</u>	<u>5 847 749</u>
		<u>5 870 457</u>	<u>6 126 780</u>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	5	<u>405 489</u>	<u>618 670</u>
<b>TOTAL EQUITY AND LIABILITIES</b>		<u>6 275 946</u>	<u>6 745 450</u>





**MEAT BOARD OF NAMIBIA**  
**EAR TAG FUND**  
**INCOME STATEMENT**  
**FOR THE YEAR ENDED 31 MARCH 2022**

	Note	<u>2022</u>	<u>2021</u>
		N\$	N\$
REVENUE	1	<u>11 016 547</u>	<u>8 260 231</u>
<b>COST OF SALES</b>			
Opening inventory		2 378 765	4 862 503
Purchases		7 041 899	3 881 999
Closing inventory		<u>(1 431 497)</u>	<u>(2 378 765)</u>
		<u>7 989 167</u>	<u>6 365 737</u>
GROSS PROFIT		3 027 380	1 894 494
<b>OTHER INCOME</b>			
Interest received		<u>27</u>	<u>-</u>
		<u>3 027 407</u>	<u>1 894 494</u>
<b>EXPENDITURE</b>			
Administration and management fee		550 827	413 012
Agents commission		253 102	192 740
Bank charges		240 745	183 906
Computer expenses		499 374	330 996
Municipal charges		31 522	29 405
Office equipment		1 269	-
Packaging bags		15 984	26 942
Printing and publication		13 327	5 800
Rent - equipment		192 520	150 237
- office		162 155	161 497
Salaries		929 080	866 344
Stationery and consumables		393 825	244 636
Training		<u>-</u>	<u>2 929</u>
		<u>3 283 730</u>	<u>2 628 444</u>
NET DEFICIT FOR THE YEAR		(256 323)	(733 950)
ACCUMULATED SURPLUS AT THE BEGINNING OF THE YEAR		<u>5 847 748</u>	<u>6 581 698</u>
ACCUMULATED SURPLUS AT THE END OF THE YEAR		<u>5 591 425</u>	<u>5 847 748</u>



**MEAT BOARD OF NAMIBIA  
EAR TAG FUND  
CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2022**

	Note	<u>2022</u>	<u>2021</u>
		N\$	N\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Cash receipts from customers		11 465 332	7 605 936
Cash paid to suppliers and employees		<u>(10 324 682)</u>	<u>(6 408 823)</u>
Cash generated by operations	6	1 140 650	1 197 113
Interest received		<u>27</u>	<u>-</u>
Net cash inflow from operating activities		<u>1 140 650</u>	<u>1 197 113</u>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>		1 140 650	1 197 113
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR</b>		<u>3 701 420</u>	<u>2 504 307</u>
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR</b>		<u>4 842 070</u>	<u>3 701 420</u>



**MEAT BOARD OF NAMIBIA**  
**EAR TAG FUND**  
**NOTES TO THE ANNUAL FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

1. ACCOUNTING POLICIES

*The annual financial statements have been prepared on the historical cost basis and incorporate the following principal accounting policies which are consistent with the previous year:*

Revenue

*Revenue represents invoiced sales of ear tags, net from value added taxation.*

*Revenue is recognised to the extent that it is probable that the economic benefits will flow, and the amount of revenue can be reliably measured.*

Inventories

*Inventories are stated at the lower of cost or net realizable value, calculated on a first-in, first-out basis. Net realizable value is the estimated selling price in the ordinary course of business, less the costs of selling expenses. Where necessary, provision is made for defective inventory.*

Cash and cash equivalents

*Cash and cash equivalents comprise cash on hand and deposits held with banks.*

Trade receivables

*Trade receivables are carried at anticipated realisable value.*

Trade payables

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

Taxation

*The fund operates under Meat Board of Namibia as directed by the Ministry of Agriculture, Water and Rural Development and is exempt from tax.*



**MEAT BOARD OF NAMIBIA**  
**EAR TAG FUND**  
**NOTES TO THE ANNUAL FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

	<u>2022</u>	<u>2021</u>
	N\$	N\$
<b>2. INVENTORY</b>		
Ear tags and accessories	<u>1 431 497</u>	<u>2 378 765</u>
<b>3. TRADE RECEIVABLES</b>		
Value Added Taxation	-	664 604
Trade receivables	<u>2 352</u>	<u>661</u>
	<u>2 352</u>	<u>665 265</u>
<i>The directors consider the carrying amount of trade and other receivables to approximate their fair value.</i>		
<b>4. CASH AND CASH EQUIVALENTS</b>		
<i>First National Bank of Namibia Limited:</i>		
- balance with Meat Board of Namibia and cash to clear after year-end	1 113 191	1 289 754
- current account	3 728 406	2 411 166
- petty cash	<u>500</u>	<u>500</u>
	<u>4 842 097</u>	<u>3 701 420</u>
<b>5. TRADE AND OTHER PAYABLES</b>		
Provision for leave	66 494	65 506
Trade payables	228 174	553 164
Value Added Taxation	<u>110 821</u>	<u>-</u>
	<u>405 489</u>	<u>618 670</u>

*The directors consider the carrying amount of trade and other payables to approximate fair value.*





**MEAT BOARD OF NAMIBIA**  
**EAR TAG FUND**  
**NOTES TO THE ANNUAL FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

	<u>2022</u>	<u>2021</u>
	N\$	N\$
<b>6. RECONCILIATION OF NET DEFICIT FOR THE YEAR TO CASH GENERATED BY OPERATIONS</b>		
Net deficit for the year	(256 323)	(733 950)
Adjusted for:		
- interest received	<u>(27)</u>	<u>-</u>
Operating cash flow before working capital changes	(256 350)	(733 950)
Working capital changes:		
Decrease in inventory	947 268	2 483 738
Decrease/(increase) in trade and other receivables	662 913	(654 295)
(Decrease)/increase in trade and other payables	<u>(213 181)</u>	<u>101 620</u>
Cash generated by operations	<u>1 140 650</u>	<u>1 197 113</u>
<b>7. RELATED PARTY TRANSACTIONS</b>		
<i>The Fund entered into the following transactions with the Meat Board of Namibia.</i>		
Administration and management fees	550 827	413 012
Municipal charges	31 522	29 405
Rent - office	<u>162 155</u>	<u>161 497</u>



***MEAT BOARD OF NAMIBIA***  
***STOCK BRANDS FUND***  
***ANNUAL FINANCIAL STATEMENTS***  
***FOR THE YEAR ENDED***  
***31 MARCH 2022***

**MEAT BOARD OF NAMIBIA**  
**STOCK BRANDS FUND**  
**ANNUAL FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**ADMINISTRATION**

**Directors:**

**Until 31 May 2023**

*P. Gurubes (Chairperson)*  
*J. Meyer (Vice chairperson)*  
*J. Balzar*  
*A. Chilinda*  
*Y. Howaes*  
*M. Kalangula-Ndakalako*  
*R. Katjivena*  
*R. Mutjavikua*  
*S. Negumbo*  
*Dr. J. Shoopala*  
*F. van Niekerk*

**From 1 June 2023**

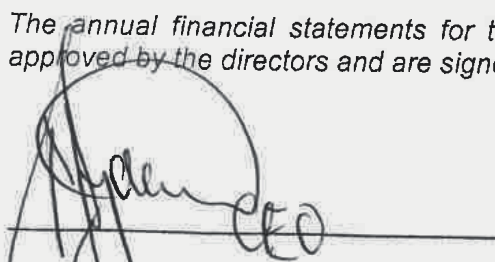
*Adv. L. Hamutenya (Chairperson)*  
*P.F.E. Klein (Vice chairperson)*  
*Dr. J A. Kamwi*  
*R. Katjivena*  
*P. Liebenberg*  
*C. Mberema*  
*J. Meyer*  
*A. Mwanyangapo*  
*W. Nekwiyu*  
*Dr. S. Von Bach*

**Auditors:**

*Stier Vente Associates*  
*50 Olof Palme Street*  
*PO Box 90001*  
*Klein Windhoek*  
*Windhoek*

**STATEMENT BY THE DIRECTORS**

The annual financial statements for the year ended 31 March 2022 set out on pages 5 to 11 were approved by the directors and are signed on their behalf by:



WINDHOEK  
 19 June 2023





50 Olof Palme Street, Klein Windhoek, NAMIBIA  
PO Box 90001, Klein Windhoek, 10012  
Tel.: +264 61 26 4440 / Fax: +264 61 26 4490  
E-mail: admin@svanam.com  
Practice Number: 9633

## **REPORT OF THE INDEPENDENT AUDITORS**

**To the Directors and Beneficiaries of**

**MEAT BOARD OF NAMIBIA**

### **Qualification**

*The fund was not separately audited in the past therefore the opening balances were not audited, and we were unable to obtain assurance regarding the classification, completeness, occurrence, valuation, cut-off and accuracy of the opening balances and as such the comparative figures.*

### **Qualified opinion**

*We have audited the annual financial statements of the Stock Brands Fund set out on pages 5 to 11, which comprise the balance sheet as at 31 March 2022, the income statement, the cash flow statement for the year then ended, and the notes to the annual financial statements, including a summary of significant accounting policies and the directors' report.*

*In our opinion, except for the effect of the qualification above, annual financial statements present fairly, in all material respects, the financial position of the Stock Brands Fund as at 31 March 2022, and its financial performance and cash flows for the year then ended in accordance with Statement of Generally Accepted Accounting Practice in Namibia – NAC 001: Financial Reporting for Small and Medium Sized Entities.*

### **Basis for opinion**

*We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the fund in accordance with the International Ethics Standards Board for Accountants International Code of Ethics for Professional Accountants (including International Independence Standards) and other independence requirements applicable to performing audits of financial statements in Namibia. We have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.*

### **Responsibilities of the directors for the annual financial statements**

*The directors are responsible for the preparation and fair presentation of the annual financial statements in accordance with Statement of Generally Accepted Accounting Practice in Namibia – NAC 001: Financial Reporting for Small and Medium Sized Entities, and for such internal control as the Directors determine are necessary to enable the preparation of annual financial statements that are free from material misstatement, whether due to fraud or error.*





### **Responsibilities of the directors for the annual financial statements (continued)**

*In preparing the annual financial statements, the directors are responsible for assessing the Stock Brands Fund ability to continue as a going concern, disclosing, as applicable matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Stock Brands Fund or to cease operations, or have no realistic alternative but to do so.*

### **Auditor's responsibilities for the audit of the annual financial statements**

*Our objectives are to obtain reasonable assurance about whether the annual financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists.*

*Misstatements can arise from fraud or error and are considered material if, individually or in 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 ISAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:*

- ❖ Identify and assess the risks of material misstatement of the annual 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 our 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 control.*
- ❖ 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 Meat Board of Namibia internal control.*
- ❖ Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.*
- ❖ Conclude on the appropriateness of the directors' 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 Stock Brands Fund's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Stock Brands Fund to cease to continue as a going concern.*



**Auditor's responsibilities for the audit of the annual financial statements (continued)**

- ❖ Evaluate the overall presentation, structure and content of the annual financial statements, including the disclosures, and whether the annual financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

*STIER VENTE ASSOCIATES*  
**STIER VENTE ASSOCIATES**  
**REGISTERED ACCOUNTANTS AND AUDITORS**  
**CHARTERED ACCOUNTANTS (NAMIBIA)**

Per: B Jacob  
Partner

WINDHOEK  
NAMIBIA  
19 June 2023



**MEAT BOARD OF NAMIBIA**  
**STOCK BRANDS FUND**  
**REPORT OF THE DIRECTORS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

*The directors have pleasure in submitting their report together with the audited annual financial statements of the Stock Brands Fund for the year ended 31 March 2022.*

**NATURE OF BUSINESS**

*The nature of the Stock Brands Fund is to assist the Ministry of Agriculture, Water and Rural Development to administer and implement the Stock Brands Act, 1995 (Act no. 24 of 1995) by registering stock brands in Namibia.*

**REVIEW OF OPERATIONS**

*The results for the year are clearly set out in the annual financial statements and require no further comment.*

**GOING CONCERN**

*The directors have no reason to doubt that the Stock Brands Fund has adequate resources to continue in operational existence for the foreseeable future. The going concern basis in preparing annual financial statements is therefore considered appropriate. The independent auditors concur with this statement by the directors.*

**FINANCIAL STATEMENTS**

*The directors are responsible for the annual financial statements which are prepared in accordance with Namibian Statements of Generally Accepted Accounting Practice - NAC 001: Financial Reporting for Small and Medium Sized Entities and prudent judgement and estimates. The accounting policies used were consistently applied, appropriate and supported by reasonable and prudent judgement and estimates. The directors need to ensure that the financial statements fairly present the state of affairs of the Stock Brands Fund as at the financial year-end and the results for the year under review. The external auditors are responsible for independently reviewing and reporting on the fair presentation of these financial statements.*

**SUBSEQUENT EVENTS**

*The directors are not aware of other matters or circumstances arising since the end of the financial year and the date of this report not otherwise dealt with in the annual financial statements, which significantly affect the financial position of the Stock Brands Fund or the results of its operations.*



**MEAT BOARD OF NAMIBIA**  
**STOCK BRANDS FUND**  
**BALANCE SHEET AT 31 MARCH 2022**

	Note	<u>2022</u>	<u>2021</u>
		N\$	N\$
<u>ASSETS</u>			
<i>CURRENT ASSETS</i>			
<i>Cash and cash equivalents</i>	2	<u>1 772 212</u>	<u>1 534 236</u>
<b>TOTAL ASSETS</b>		<u><b>1 772 212</b></u>	<u><b>1 534 236</b></u>
 <u>EQUITY AND LIABILITIES</u>			
<i>Accumulated funds</i>		<u>1 662 539</u>	<u>1 461 972</u>
		<u>1 662 539</u>	<u>1 461 972</u>
<i>CURRENT LIABILITIES</i>			
<i>Trade and other payables</i>	3	<u>109 673</u>	<u>72 264</u>
<b>TOTAL EQUITY AND LIABILITIES</b>		<u><b>1 772 212</b></u>	<u><b>1 534 236</b></u>





**MEAT BOARD OF NAMIBIA**  
**STOCK BRANDS FUND**  
**INCOME STATEMENT**  
**FOR THE YEAR ENDED 31 MARCH 2022**

	Note	<u>2022</u>	<u>2021</u>
		N\$	N\$
REVENUE	1	<u>1 255 558</u>	<u>1 161 438</u>
OTHER INCOME			
Interest received		<u>1 897</u>	<u>5 050</u>
		<u>1 257 455</u>	<u>1 166 488</u>
<b>EXPENDITURE</b>			
Administration and management fee		72 186	66 768
Bank charges		191 223	179 585
Computer expenses		209 227	192 979
Printing and publication		10 166	27 897
Rent - office		71 690	71 443
Salaries		367 067	341 327
Stationery and consumables		<u>135 329</u>	<u>136 491</u>
		<u>1 056 888</u>	<u>1 016 490</u>
NET SURPLUS FOR THE YEAR		200 567	149 998
ACCUMULATED SURPLUS AT THE BEGINNING OF THE YEAR		<u>1 461 972</u>	<u>1 311 974</u>
ACCUMULATED SURPLUS AT THE END OF THE YEAR		<u>1 662 539</u>	<u>1 461 972</u>



**MEAT BOARD OF NAMIBIA  
STOCK BRANDS FUND  
CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2022**

	Note	<u>2022</u>	<u>2021</u>
		N\$	N\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Cash receipts from customers		1 255 558	1 161 438
Cash paid to suppliers and employees		<u>(1 019 479)</u>	<u>(1 016 490)</u>
Cash generated by operations	4	236 079	144 948
Interest received		<u>1 897</u>	<u>5 050</u>
Net cash inflow from operating activities		<u>237 976</u>	<u>149 998</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS		237 976	149 998
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR		<u>1 534 236</u>	<u>1 384 238</u>
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR		<u>1 772 212</u>	<u>1 534 236</u>



**MEAT BOARD OF NAMIBIA**  
**STOCK BRANDS FUND**  
**NOTES TO THE ANNUAL FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**1. ACCOUNTING POLICIES**

*The annual financial statements have been prepared on the historical cost basis and incorporate the following principal accounting policies which are consistent with the previous year:*

Revenue

*Revenue represents invoiced sales of stock brands.*

*Revenue is recognised to the extent that it is probable that the economic benefits will flow, and the amount of revenue can be reliably measured.*

Cash and cash equivalents

*Cash and cash equivalents comprise cash on hand and deposits held with banks.*

Trade receivables

*Trade receivables are carried at anticipated realisable value.*

Trade payables

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

Taxation

*The fund operates under Meat Board of Namibia as directed by the Ministry of Agriculture, Water and Rural Development and is exempt from tax.*



**MEAT BOARD OF NAMIBIA**  
**STOCK BRANDS FUND**  
**NOTES TO THE ANNUAL FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

	<u>2022</u>	<u>2021</u>
	N\$	N\$
<b>2. CASH AND CASH EQUIVALENTS</b>		
<i>First National Bank of Namibia Limited:</i>		
- current account	1 771 762	1 533 786
- petty cash	<u>450</u>	<u>450</u>
	<u>1 772 212</u>	<u>1 534 236</u>
<b>3. TRADE AND OTHER PAYABLES</b>		
<i>Provision for leave</i>	20 665	21 809
<i>Trade payables</i>	<u>89 007</u>	<u>50 455</u>
	<u>109 673</u>	<u>72 264</u>
<i>The directors consider the carrying amount of trade and other payables to approximate fair value.</i>		
<b>4. RECONCILIATION OF NET SURPLUS FOR THE YEAR TO CASH GENERATED BY OPERATIONS</b>		
<i>Net surplus for the year</i>	200 567	149 998
<i>Adjusted for:</i>		
- interest received	<u>(1 897)</u>	<u>(5 050)</u>
<i>Operating cash flow before working capital changes</i>	198 670	144 948
<i>Working capital changes:</i>		
<i>Increase in trade and other payables</i>	<u>37 409</u>	<u>-</u>
<i>Cash generated by operations</i>	<u>236 079</u>	<u>144 948</u>
<b>5. RELATED PARTY TRANSACTIONS</b>		
<i>The Fund entered into the following transactions with Meat Board of Namibia.</i>		
<i>Administration and management fees</i>	72 186	66 768
<i>Rent - office</i>	<u>71 690</u>	<u>71 443</u>





## ABBREVIATIONS

CVL	Central Veterinary Laboratory
DVS	Directorate Veterinary Services
FAN Meat	Farm Assured Namibian Meat Scheme
FMD	Food and Mound Disease
ISO	International Organization for Standardization
LPF	Livestock Producer Forum
MAWLR	Ministry of Agriculture Water and Land Reform
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

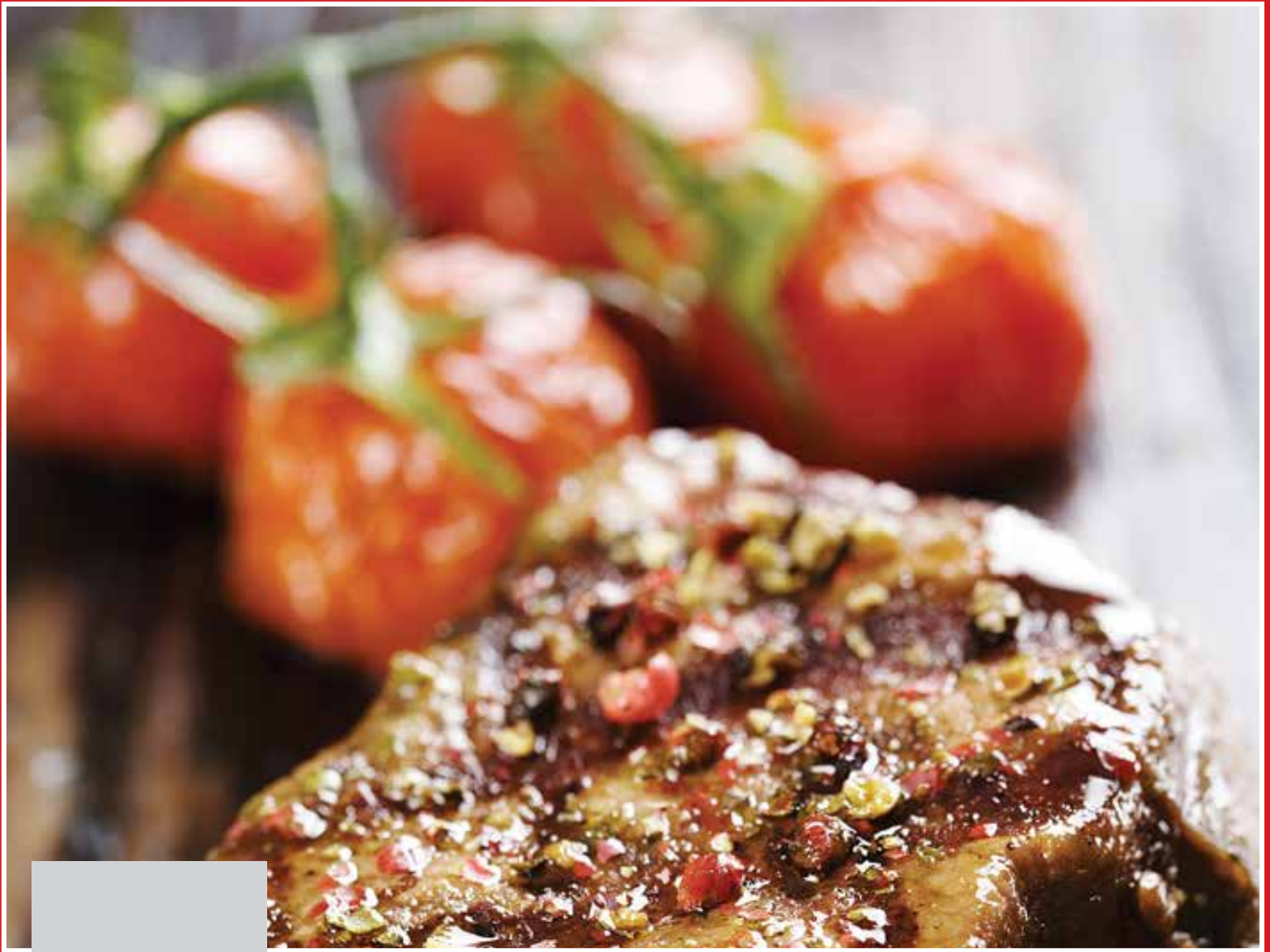




**The Meat Board of Namibia  
ensures the quality of our meat.**

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**Meat Board  
of Namibia**