

The Livestock and Livestock Products Board of Namibia



ANNUAL | 20
REPORT | 23



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The Livestock and Livestock Products Board of Namibia's profile

The mandate of the Livestock and Livestock Products Board of Namibia

The Livestock and Livestock Products Board of Namibia's mandate, as defined in the Livestock and Livestock Products Act, of 1981, is to promote the interests of the livestock and livestock products industry in Namibia and elsewhere. The Act states that the Livestock and Livestock Products Board (LLPBN) must provide control over grading, sales, importation, exportation and the imposition of livestock levies with respect to livestock and livestock products. The Act also provides for incidental matters.

Alignment

The Livestock and Livestock Products Board of Namibia's strategic and operational activities are aligned with the aims and objectives defined by the:

- Harambee Prosperity Plan
- Vision 2030
- National Development Plan (NDP 5)
- Strategic Plan of the Ministry of Agriculture, Water and Land Reform.
- Namibian Agricultural Policy, 2015
- SWAPO Party Election Manifesto

At the same time, the Livestock and Livestock Products Board of Namibia monitors trends in national and international livestock and livestock products industries to manage its activities, in the context of the board's resources and capabilities.

Compliance

The Livestock and Livestock Products Board of Namibia's functions in compliance with the:

- Livestock and Livestock Products 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 Livestock and Livestock Products Board of Namibia Does

The Livestock and Livestock Products Board of Namibia regulates the Livestock and Livestock Products industry by controlling the import and export of livestock and livestock products to develop the industry. During the reporting year, the LLPBN implemented projects for the industry and the Namibian government. In addition, the board provided the following services to the livestock and livestock industry on a national level:

- Facilitating livestock and livestock products 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 livestock and livestock products industry and stakeholders
- Implementing regulatory control of standards, quality assurance, import and export control services
- Identifying opportunities for value addition in the livestock and livestock products industry
- Assisting in the creation and promotion of a consistent Namibian brand serving the export markets
- Recommending to the Government regarding policy and regulatory issues related to the livestock and livestock products industry, and
- Managing development projects on behalf of the government and other institutions such as donors and industry associations, for the benefit of the livestock and livestock products industry on an agency basis.

Our Mission

The mission of the Livestock and Livestock Products Board of Namibia is to promote a conducive environment for sustainable livestock production, market growth and diversification for livestock and livestock products production, market growth and diversification for livestock and livestock products; by way of appropriate regulatory intervention.

Our Vision

The vision of the Livestock and Livestock Products Board of Namibia is to be a locally and internationally recognised organisation that promotes a profitable, vibrant, quality-driven Namibian livestock and livestock products industry in local and international markets.

Ownership

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

Abbreviations

AA	-	Affirmative Action
CBT	-	Commodity Based Trade
CEO	-	Chief Executive Officer
CVL	-	Central Veterinary Laboratory
DSM	-	Decision Support Model
DVS	-	Directorate Veterinary Services
EU	-	European Union
FMD	-	Foot and Mouth Disease
GCC	-	Gulf Cooperation Council
GDP	-	Gross Domestic Product
ICT	-	Information and Communication Technology
ISO	-	International Organization for Standardization
ITC	-	International Trade Centre
LLPBN	-	Livestock and Livestock Products Board of Namibia
LPF	-	Livestock Producer Forum
MAWLR		Ministry of Agriculture, Water and Land Reform
MCA	-	Millennium Challenge Account
NamLITS		Namibian Livestock Identification and Traceability System
NAU	-	Namibian Agricultural Union
NCA	-	Northern Communal Areas
NNFU	-	Namibia National Farmers Union
NECFU	-	Namibia Emerging Commercial Farmers' Union
NTA	-	Namibia Training Authority
nVCF	-	North of the Veterinary Cordon Fence
sVCF	-	South of the Veterinary Cordon Fence
US	-	United States
VCF	-	Veterinary Cordon Fence
WOAH	-	World Organisation for Animal Health

Chairperson's Report of the Livestock and Livestock Products Board of Namibia for the Financial Period 2023-24



Adv Lucia Hamutenya – Chairperson of
the Board

Honourable Minister Schlettwein,

It is with great pleasure that I present to you, on behalf of the Livestock and Livestock Products Board of Namibia (LLPBN), its Annual Report for the financial period 2023-24. This report highlights the significant achievements, challenges, and strategic initiatives undertaken by the LLPBN during the past year. The organisation continues to play a crucial role in supporting the livestock and livestock products industry, ensuring sustainability, enhancing market access, and promoting the highest standards of quality and safety.

The past year has been marked by both opportunities and challenges for the livestock and livestock products industry. Global demand for meat products has remained strong, driven by population growth, increasing urbanisation, and rising incomes in emerging markets. However, the industry has also faced headwinds, including fluctuating commodity prices, climate change impacts, and evolving regulatory requirements.

During August 2023, new legislation was published in the Government Gazette, expanding the functions of the Meat Board of Namibia. As a result, the Board's name was changed to the Livestock and Livestock Products Board of Namibia (LLPBN) to reflect a broader mandate. The revised name includes new controlled products such as poultry, dairy and hides and skins. The LLPBN will now oversee products from cattle, sheep, goats, pigs, and poultry including dairy and hides and skins derived from those species. The LLPBN intends to grow the "import" industries of poultry, pork and dairy to national self-sufficiency and in future to vibrant export industries. These amendments were necessitated by the need to ensure the regulation, market access and sustainability of the local industries.

In accordance with the Livestock and Livestock Products Act, 1981, a new LLPBN Board was appointed, consisting of a Chairperson, Vice-Chairperson, and eight additional members to steer the organization over the next three years. Each member brings expertise to align the industry with the demands set by the environment and industry.

Performance of industry

Total cattle marketing increased by 20.04% between 2022 and 2023. Export of live cattle accounted for 50.67% of the total market share while Namibian (A, B and C-class) abattoirs jointly enjoyed a 49.33% market



Back: Dr Jessey Kamwi, Mr Willem Nekwiyu, Mr Patrick Liebenberg, Ms Julene Meyer,
Dr Christopher Mberema, Mrs Rosa Katjivera

Front: Ms Annascy Mwanyangapo, Mr Paul Klein (Vice Chairperson)
Adv Lucia Hamutenya (Chairperson) Dr Helmke von Bach

share. Namibian export abattoirs improved the use of their facilities as a result of better throughput registering 33.17% market share and 79.45% combined weighted capacity utilization during the year. The Namibian B2 Price trails behind counterpart prices in the benchmark but recorded positive differences against South Africa and Brazil. Namibian carcass prices however remain locally attractive to producers.

A total of 800 766 sheep were marketed during 2023 – resulting in a 37.62% increase compared to the year 2022. Live exports accounted for 75.10% of total marketing, whilst slaughtering at export abattoirs and at B&C class abattoirs accounted for 11.10% and 13.81%, respectively. The average A2 sheep price difference between the Namibian and the Northern Cape abattoirs stood at N\$2.75/kg in favour of Namibia during 2023.

During the year under review the LLPBN successfully implemented its Integrated Strategic Business Plan. Specific efforts were made to grow the livestock amidst a devastating drought.

CSF Sustainable organization

The LLPBN continues to pride itself on being a financially independent and sustainable organisation. The decision-making of the board is continuously benchmarked against economic benefits to the Agricultural Gross Domestic Product. A high-level of corporate governance is entertained through benchmarking the LLPBN to the NamCode as well as different layers of decision-making, i.e., management, committees, and boards that meet on a weekly and quarterly basis. Levy collection remains a priority with a debt ratio by year-end of 2.63%, which can be regarded as an acceptable norm.

The LLPBN has sufficient liquidity to meet its current expenses. The current ratio is 12.7 which means that the LLPBN's current assets will cover the current liabilities 12.7 times. The benchmark norm is between 1 and 3. The LLPBN objective is to grow the General Fund reserves to cover 12 months' budgetary expenses. The General Fund reserve balance for the period under review is N\$29.8 million and will cover 6 months of budgetary monthly expenses of N\$4.5 million. The LLPBN Financial Performance is derived from the income statement and measures the ability of the LLPBN to grow the reserve fund as per the Integrated Strategic Business Plan. Total income recorded for the year was N\$84.5 million while total actual expenditure for the year was N\$69.4 million resulting in a surplus of N\$16.4 million including the additional (18%) shares acquired from Karakul Board to the amount of N\$1 276 200.00. The operating cash flow ratio determines the overall health of the firm. A ratio greater than 1 indicates a good financial position. Net cash flow from operating activities i.e. the cash reserve ratio of the LLPBN was 2.72. The LLPBN fund's reserve balances have increased by N\$16.4 million from N\$98.6 million (2022/2023 FY) to N\$115 million (31 March 2024).

CSF Stakeholder Engagement

The LLPBN is proud to be an internationally recognised body and continues its efforts to build resilience in the Namibian livestock sector to the benefit of the industry and the country at large.

The LLPBN Stakeholder Communication Strategy intensified efforts to communicate the role and functions of the LLPBN often confused by role players with those of DVS and Meatco. It advocates a conducive environment, thereby helping to establish the LLPBN as a credible organisation, effectively advancing and promoting a profitable, vibrant, quality-driven Namibian livestock and livestock products industry in local and international markets.

The rebranding of the Livestock and Livestock Products Board of Namibia was paramount in keeping all stakeholders abreast of the gazetted changes of the organisation. Communication through press releases, newsletters, website, Facebook, emails, Meat Flash, Meat Chronicle, newspapers, and radio was utilised to promote the name change of the Meat Board of Namibia.



Regular interaction with stakeholders is maintained through the LLPBN Animal Health, FAN Meat and Livestock Marketing Committees and regional (Zambezi, Kavango West and East, North Central and Kunene) Regional Livestock Marketing Committees platforms. These committees consist of members of various stakeholders of the livestock and livestock products industry within the regions. The purpose of these committees is to provide a platform where regional livestock and livestock products industry members can meet and discuss

issues pertaining to the livestock products trade and advise the LLPBN BOARD through the LLPBN Livestock Marketing Committee (LMC) on various policy and strategic instruments to promote and address challenges in these regions.

During the year, specific efforts were made to create awareness of the role and function of the LLPBN and the potential benefits it creates for the industry. This was effected through informal discussions, farmer information sessions, awareness campaigns, formal meetings, media and paid advertisements.

Additionally, the LLPBN entertained several high-level visits:

- *The Intergovernmental Authority on Development (IGAD) Centre for Pastoral Areas and livestock development* organised a learning and benchmark visit to Namibia between 26 and 30 March 2023. The delegation consisted of 13 members from the private sector of the respective representative countries that are involved in meat and feedlot value chain businesses. The delegation was hosted by the LLPBN and was impressed with the highly coordinated operations along the value chain and is determined to lobby the IGAD member states to adopt some of the strategies implemented by Namibia.
- A *delegation from Rwanda* visited Namibia between 31 July and 04 August 2023 with the goal of familiarising themselves with the Namibian livestock sector and meat value chain, how the country aligns production to market requirements, learn more about quality standards as well as the roles and functions of the LLPBN. Further delegations received were from the Lesotho National Development Corporation on 26 March 2024 to learn from Namibia how its meat industry is structured and for them to develop a beef value chain for Lesotho.



The Intergovernmental Authority on Development Centre for Pastoral Areas and Livestock Development visits the LLPBN Office.



Rwanda delegation visits livestock sector of Namibia.

CSF Market Access

The Ministry of Agriculture, Water Land Reform of which the LLPBN formed part undertook a trade marketing mission to the UAE from (1 - 8 July 2023) and the State of Qatar (9 – 13 July 2023) to investigate a market for Namibia's meat and meat products originating from the Northern Communal Areas. This trade mission was made possible through funding under the Livestock Support Programme (LSP) of the European Union Development Fund 11 (EDF 11). DVS is in the process of negotiating market access for NCA beef as well as sheep and goat meat from the south of the VCF with certain Middle Eastern countries and the People's Republic of China. Unfortunately, Halaal compliance presented a new hindrance to Middle East market access and is being addressed under the auspices of the LLPBN.

The Norwegian market remains extremely lucrative for Namibia, and every effort is being made to fulfil its 50% beef exporter share of 3200 tonnes; and a quota of 400 tons of mutton/lamb. Traditionally the respective quotas for beef exports have been fully utilized by Botswana and Namibia, while the sheep/lamb meat quota has been utilized only by Namibia. The LLPBN developed an equitable model to allocate Namibia's Norway 2024 Beef Quota to eligible exporters. However, the Minister of Industrialization and Trade has decided contrary to the LLPBN proposal, an alternative allocation of the Norway 2024 Beef Quota. The LLPBN as the custodian of the livestock and livestock products industry and with new potential exporters coming to the fore demanding an equitable portion of the quota, is sized with the matter in pursuit of an amicable solution.

Significant measures to increase the demand of locally produced meat products were taken by calling on meat and meat product outlets and convenience stores to participate in the LLPBN meat route initiative. The meat route was developed to show-case Namibia's finest meat and provide visitors with a guide of the best the country has to offer and outlets are annually monitored by the LLPBN. The route follows along Namibia's main tourism roads and indicates to tourists or visitors where Namibian red meat and red meat products of quality can be purchased.

CSF Animal health and production advocacy

The Ten-Point Plan drafted by the LLPBN and developed through a multitude of industry consultations to grow the livestock sector was extensively reported upon in previous Chairperson's Reports still remains key in crucial interventions the MAWLR should implement to grow the livestock and meat sector. It remains imperative that an environment should be created for the primary sector to produce sufficient raw material for the secondary sector to grow.

To mitigate further decline in the meat industry due to the continued drought, the LLPBN assisted farmers through drought preparedness workshops. One such workshop organised by the Directorate of Agriculture Production, Extension and Engineering Services and held in Mariental on 18 April 2023 was sponsored by the LLPBN. The LLPBN participated in the long awaited and outstanding Drought Policy and Strategic Plan drafting, which hopefully will drive future drought interventions.

The continuing Foot and Mouth Disease (FMD) outbreaks in South Africa increased the risk of the introducing FMD to Namibia. Due to limited resources, the LLPBN assisted DVS with FMD control at all the respective South Africa/ Namibia border posts with the disinfection of trucks, and sanitizing passenger shoes – an operation that was executed within six weeks and maintained for three months until the exposure risk to Namibia subsided.

The LLPBN due to limited DVS resources availed funds for the repair, electrification and maintenance of the veterinary cordon fence (VCF) as a result of frequent elephant damages in order to protect Namibia's animal health status. Electrification seems to be the only method to deter elephant breakages to the VCF. Electrification of 100km from the Namapan gate along the Namibia-Botswana international border was completed and handed to the Directorate of Veterinary Services (DVS). Community awareness meetings in Gam were set up to educate producers on maintaining the integrity of the VCF and international border. Further engagements with DVS are underway to repair and electrify parts of the 20-degree VCF west of Namapan gate. The LLPBN has stepped up its contributions to the maintenance of the VCF by appointing of a four-man maintenance team. The aim of the team is to assist the current DVS teams with the maintenance of particularly the electrified sections of the VCF.

Namibia has approximately 120,000 stock brands on record, of which a large percentage have fallen into dormancy. Any stock brand that has not been used during the past two years is to be cancelled according to the Stock brand Act. The LLPBN Meat Standards division in collaboration with the Directorate of Veterinary Services started a data cleaning campaign for all stock brands as from 1 July 2023 which was preceded by the Directorate of Veterinary Services in collaboration with the LLPBN conducting awareness campaigns on NamLITS and Stock Brands. To date 40,000 additional stock brands have been registered as a result of the campaign.

The Farm Assured Namibian Meat Scheme (FAN Meat) successfully achieved its annual International Standards Organization (ISO) certification conducted by an independent international certification body. FAN Meat implemented and maintains an ISO quality management system to improve overall service delivery as well as confirm the international credibility of the scheme. On an annual basis, the FAN Meat team conducts on-site and desk-top audits of all producers. Areas that are focused upon include record keeping, sound farm management practices, animal welfare standards, identification of livestock, and good agricultural practices. On-site farm inspections of 60 producers delivering livestock to export-approved abattoirs took place and the LLPBN annually nominates a FAN Meat Producer of the Year for recognition of compliance with the scheme.

Globally it is acknowledged that the private sector has an important role to play in the emergency management of animal disease outbreaks. The LLPBN was recognized by the WOAHA as having a practical and significant model for sustainable preparation of health emergencies through the establishment of an animal health emergency fund in 1995. This fund is contributed to by all producers in Namibia through the payment of the general LLPBN levy on transactions conducted with livestock and livestock products. This fund enables the private sector, through the LLPBN, to contribute towards preparedness and management of animal health emergencies in Namibia. The LLPBN was invited by the WOAHA to present at its latest Global Conference on Emergency Management, 3-5 April 2023 in Paris France, the model implemented by the LLPBN. The LLPBN has been closely involved with the WOAHA (then called OIE) since 2018 with the development of guidelines for Public-Private Partnerships (PPP) and was also invited by WOAHA to present its PPP model in Ethiopia in 2019, as well as presenting its PPP model with animal health emergencies in Paris, 2019.

The LLPBN has been designated by the Directorate of Veterinary Services (DVS) as the organization that will verify and ensure the information on labels with regards to "Hormone-free Grain-fed Beef" and "Wagyu Beef" claims for exports to the European Union are objective and verifiable, and will certify accordingly where applicable. *This is a great opportunity for Namibia to expand the scope of beef products exported to the EU and certainly a big step in the direction of value addition for the producer.* It is important to note that the standards that have been submitted and approved are those of the Farm Assured Namibian Meat (FAN Meat) Scheme, amongst others. A clear vision of the industry years back continues to reap benefits for the country today!

CSF Regulatory control

The Livestock and Livestock Products Act, Act no. of 1981 requires that all livestock producers must be registered with the LLPBN and these producers' numbers must be renewed (reregistered) every 5 years. Currently, application forms are available at strategic places such as all Directorate of Agriculture Production, Extension and Engineering Services (DAPEES) and Directorate of Veterinary Services (DVS) offices nationwide, regional LLPBN offices (Ongwediva, Rundu and Katima Mulilo) and the LLPBN website www.nammic.com.na. However of late the MBN introduced a free-of-charge online registration function for all new registrations as well as for renewals.

In conclusion, Honourable Minister, I am proud of the progress we have made as an organization over the past year. The Livestock and Livestock Products Board of Namibia remains steadfast in its commitment to supporting the livestock and livestock products industry and driving sustainable growth. I would like to extend my heartfelt gratitude to our dedicated staff, industry partners, and stakeholders for their unwavering support and collaboration.

Together, we will continue to build a vibrant and resilient livestock and livestock products industry that meets the needs of today while safeguarding the interests of future generations.

ADVOCATE LUCIA HAMUTENYA

Chairperson: Livestock and Livestock Products Board Namibia (LLPBN)

A handwritten signature in black ink, appearing to read 'Lucia Hamutenya', is written over a horizontal line. The signature is stylized and fluid.

DVS assistance

The Livestock and Livestock Products 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.

Further to that, the Livestock and Livestock Products Board of Namibia assisted with the updating of the self-declared freedom from Bovine Tuberculosis dossier which is to be submitted to the World Organisation for Animal Health (WOAH). To protect Namibia's Foot and Mouth Disease free zone, the Livestock and Livestock Products Board assisted the DVS by providing staff and equipment at Namibian/South African border posts to prevent the possible entry of infectious material from the now suspended FMD free zone of RSA.

Middle East Market Access for Namibian beef exports

During the year under review, Namibia increased her efforts in broadening market access for meat by successfully negotiating market access to the Middle East. In this regard, the veterinary authorities of Namibia and Qatar agreed on a health certificate in August 2023 effectively certifying Namibia as an eligible country for exports of beef as well as lamb and mutton to that destination.

However, due to Halaal requirements in the Gulf Cooperation Council (GCC) countries, Namibia did not undertake any exports during the reporting period. In order for Namibia to receive Halaal certification for consignments, Namibia needs to either use South African Halaal certifying bodies that are recognized in GCC countries or to establish her own certifying body. The industry evaluated both options and found it optimal and sustainable to support initiatives for the establishment of a local but GCC-recognized certifying body. The LLPBN continues to support efforts for the establishment of a local Halaal certifying body or alternatively the recognition of existing Halaal certifying bodies by the GCC.

The acceptance of Namibian meat into the Middle East marks a significant milestone for Namibian meat in general and produce from the north of the Veterinary Cordon Fence (nVCF).

According to International Trade Centre (ITC) data, the weighted average price attained for frozen beef and lamb and mutton in Qatar during 2023 stood at N\$130.38/kg and N\$121.36/kg, respectively with South Africa featuring amongst the top-five exporters in terms of volume and second-best earner in terms of price per kilogram amongst the top exporters after the United States (US). It is expected that producer prices will be positively impacted by exports to the Middle East due to better expected margins. On the other hand, the risk of Namibia's reliance on the South African carcass market will be significantly reduced.

The Livestock and Livestock Products Board of Namibia 2023 operations performance

The year 2023 experienced a continuation of recovery from drought after a successful herd-rebuilding season and saw a general increase in livestock marketing for the third consecutive year. However, international prices declined as Chinese demand slowed down as a result of increased production. In addition, Brazil and Argentine exports into Europe increased meat supply taking market prices down. Further, European traders trans-shipped meat into Norway, which also increased supply in Norway and sent prices to lower levels.

- A total of 303, 141 cattle were marketed, an increase of 16.70% compared to 2022. Live exports accounted for 50.67%, export abattoirs for 34.74% and B&C-class abattoirs for 14.59%.

- Weaner auction prices south of the veterinary cordon fence were N\$10.06 per kg lower, having decreased from N\$37.62 in 2022 to N\$27.56/kg in 2023.
- A total of 800 766 sheep were marketed in 2023 which is 37.62% higher than the 2022 level. Live sheep exports accounted for 75.01%, export abattoirs for 11.01% and B&C-class abattoirs for 13.89%.
- The average A2 sheep price difference between Namibian and Northern Cape abattoirs was a positive N\$2.75/ per kg, in favour of Namibia due to favourable export earnings from the Norwegian market transferred to producers.



A total of **303 141** cattle were marketed, an increase of **16.70%** compared to **2022**. Live export accounted for **50.67%**, export abattoirs for **34.74%** and B&C-class abattoirs for **14.59%**



Weaner auction prices south of the veterinary cordon fence were **N\$10.06** per kg lower, having declined from **N\$37.62** per kg in **2022** to **N\$27.56** per kg in **2023**.



A total of **800 766** sheep were marketed in **2023**, which is **37.62%** higher than in the **2022** level. Live sheep exports accounted for **75.10%**, export abattoirs for **11.10%** and B&C-class abattoirs for **13.89%**.



The average **A2** sheep price difference between Namibian and Northern Cape abattoirs was **N\$2.75** per kg.

HOW THE LIVESTOCK AND LIVESTOCK PRODUCTS BOARD OF NAMIBIA CREATES VALUE

The Livestock and Livestock Products 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 livestock and livestock products industry, overseeing production, processing and marketing activities

The Livestock and Livestock Products Board of Namibia pays special attention to key factors within and beyond its control that affect 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

- Sustainable organisation and good governance
- Solid Stakeholder relations

Material risks

- Stakeholder relationships
- Sustainable financial position
- Regulatory enforcement
- Market access maintenance and development
- Finding viable solutions for livestock 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 livestock products industry is critical to the Livestock and Livestock Products Board of Namibia's existence. It actively supports responsible farming practices, ethical resource management and strict regulatory compliance.

Financial capital

Efficient management of the Livestock and Livestock Products Board of Namibia'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 Livestock and Livestock Products Board of Namibia'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 Livestock and Livestock Products Board of Namibia'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 Livestock and Livestock Products Board of Namibia'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 Livestock and Livestock Products Board of Namibia recognizes the role the livestock and livestock and livestock products industry 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 livestock and livestock products industry, benefitting all Namibians

Financial capital

A sustainable organisation

Intellectual capital

Solid reputations, strengthening Namibian livestock and livestock 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

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

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

Supporting livestock and livestock products industry in production, processing and marketing: The industry is highly interdependent for overall growth and prosperity, therefore the Livestock and Livestock Products Board of Namibia supports all industry stakeholders in various aspects of production, processing and marketing.

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

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

Value Propositions

By focusing on outcomes, the Livestock and Livestock Products Board of Namibia 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 livestock products industry.

Stakeholders

Strong relationships built on mutual trust and cooperation, working towards a common goal to create a thriving livestock and livestock products 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



Adv Lucia Hamutenya
Chairperson



Mr Paul Klein
Vice-Chairperson



Mr Patrick Liebenberg



Mr Willem Nekwiyu



Mrs Rosa Katjivena



Ms Annascy
Mwanyangapo



Dr Christopher Mberema



Ms Julene Meyer



Dr Helmke von Bach



Dr Jessey Kamwi

Executives



Mr Paul Strydom
CEO



Mr Goliath Tujendapi
Executive Trade & Marketing



Mrs Ursula Nguvauva
Executive Finance



Dr Anja Boshoff-De Witt
Executive Meat Standards



Mr Willem Schutz
Executive – Operations

PROTECTING VALUE THROUGH EFFECTIVE GOVERNANCE

Legal and governance considerations

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

The Livestock and Livestock Products Board of Namibia has jurisdiction over livestock and livestock products, i.e. meat and related products from:

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

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 Livestock and Livestock Products Board of Namibia 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 regularly. A Livestock and Livestock Products Board of Namibia delegation policy governs the relationship between the Board and its management.

The Livestock and Livestock Products Board of Namibia's financial statements are audited on an annual basis by the Auditor General. The Livestock and Livestock Products Board of Namibia'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 in congruence with the Livestock and Livestock Products Board of Namibia's purpose, strategy and conduct. Sound governance principles and processes 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 Livestock and Livestock Products Board of Namibia 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 Livestock and Livestock Products Board of Namibia.

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 Livestock and Livestock Products Board of Namibia has a board of directors consisting of members appointed in terms of the Livestock and Livestock Products Act. The Board is comprised of:

- seven 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 the opportunity 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 Livestock and Livestock Products Board of Namibia's business, namely the Audit and Risk Committee and the Human Resources Committee.

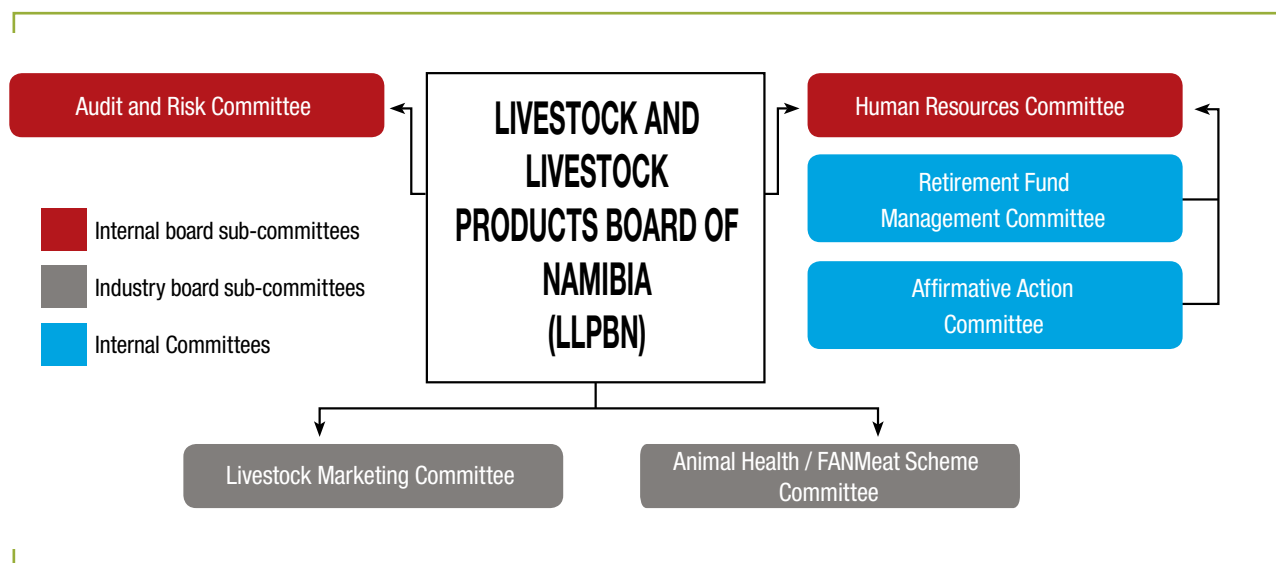
The mandate of the Audit and Risk Committee is to safeguard assets, evaluate internal control frameworks, maintain information and communication technology (ICT) governance, and ensure that financial and non-financial risks are managed. It also monitors the accuracy of financial statements and oversees 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 attract, retain and motivate human resources of a standard and caliber upon which the Livestock and Livestock Products Board of Namibia depends.

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

The Livestock Marketing Committee focuses on all aspects of livestock marketing, locally and internationally. The Animal Health and FAN Meat Committee focuses 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 on page 28.

The minutes of each meeting have been completed and scrutinized by independent auditors for purposes of financial and management reporting (see annual financial statements).

Operations of the Board

The Board serves as the focal point and custodian of corporate governance for the Livestock and Livestock Products 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 Livestock and Livestock Products Board of Namibia, 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 Livestock and Livestock Products Board of Namibia and any director during the year under review. Section 7 of the Public Enterprises Governance Act prohibits directors from holding directorships on more than two public enterprises. No member has exceeded this limit during the period under review.

Matters reserved for the Board

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

- Approval of financial statements;
- Annual capital and operational expenditure plan;
- Major capital projects;
- Major changes to the organisational structure; and
- Approval of the Annual Business Plan and 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 Livestock and Livestock Products Board of Namibia's strategy, objectives and business, the industry in which it operates, corporate governance practices, and financial and business performance, among others.

In addition, an induction pack of information is provided to assist new members in understanding the Livestock and Livestock Products Board of Namibia 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 Livestock and Livestock Products Board of Namibia's mandate according to the strategic direction of the Livestock and Livestock Products Board of Namibia, 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

Namibia's Livestock and Livestock Products Board does not employ an internal company secretary. An independent external secretary is contracted to take minutes at all Board and committee meetings.

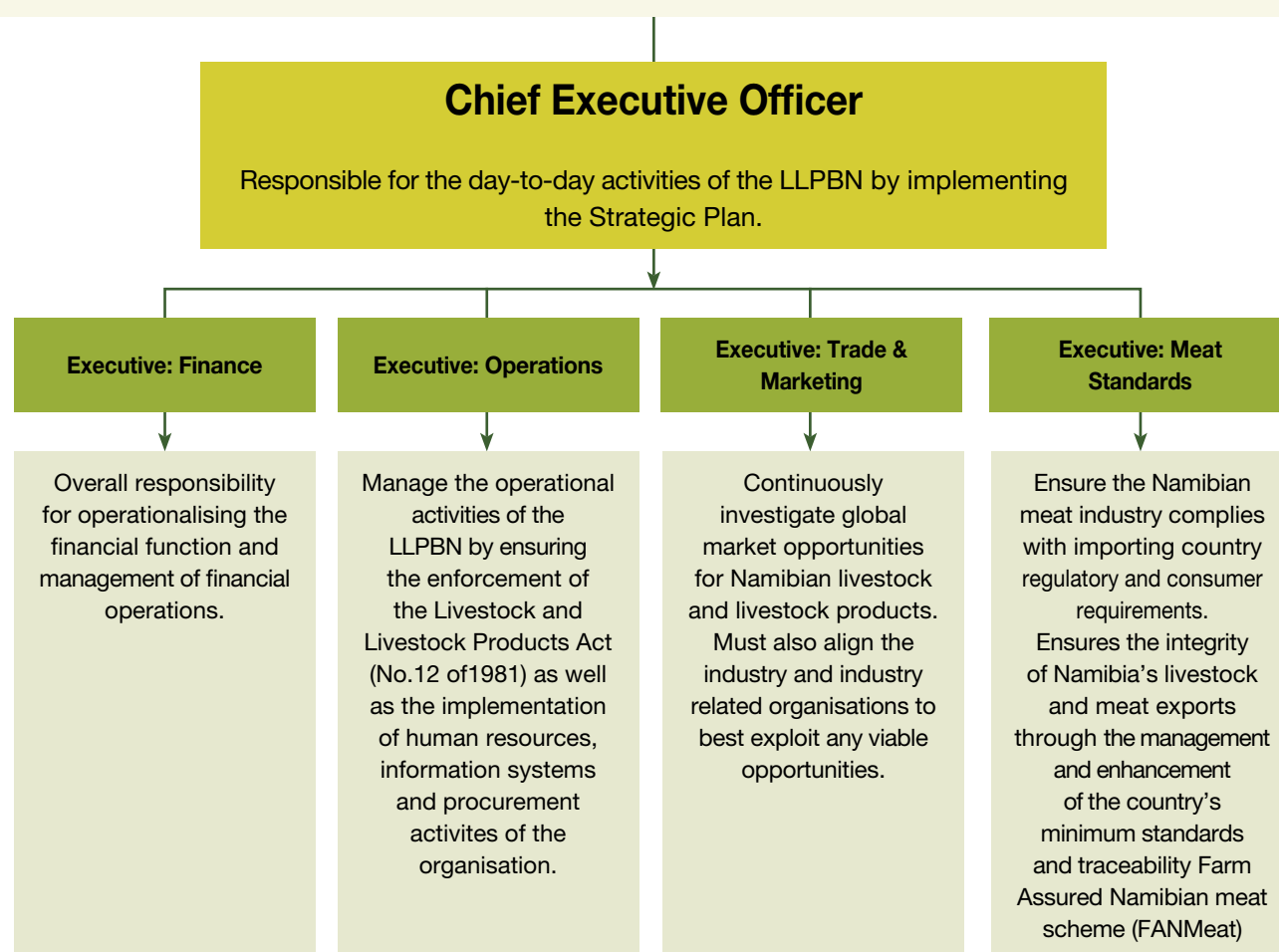
Board compensation

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: Sitting fees per meeting

		Board	Sub-committees
Chairperson	→	N\$6 608	N\$3 138
Board member	→	N\$4 331	N\$2 261
Retainer/preparation per meeting			
Chairperson	→	N\$3 722	N\$1 960
Board member	→	N\$3 040	N\$1 544

Name and Surname	Capacity	Board meetings attended	Audit & Risk committee meetings attended	Human Resources committee meetings attended	Livestock Marketing Committee Meetings attended	FAN Meat/ Animal Health Committee Meeting attended
Adv L Hamutenya	Board Member	4	-	-	-	-
Mr P Klein	Board Member	4	-	4	-	-
Mrs R Katjivena	Board Member	4	-	4	-	-
Ms J Meyer	Board Member	4	4	-	-	-
Dr C Mberema	Board Member	4	-	-	-	4
Dr H Von Bach	Board Member	4	-	-	4	4
Mr W Nekwiyu	Board Member	4	4	-	-	-
Ms A Mwayangapo	Board Member	4	4	-	4	-
Mr P Liebenberg	Board Member	4	-	4	4	-
Mr J Kamwi	Board Member	4	-	-	-	4

Livestock and Livestock Products Board of Namibia



Overview of industry performance

Cattle sector

A total of 303 141 cattle were marketed, an increase of 20.04% compared to 252 526 cattle marketed in 2022. Live exports accounted for just more than half (50.67%) of the total market share with 153 611 cattle exported on the hoof. Export abattoirs slaughtered 105 297 heads of cattle, representing 34.74% of the total number of cattle marketed, while local butchers slaughtered 44 233 cattle, representing 14.59% of the total market share.

Positive performance of total marketing in 2023 was enhanced by live exports (predominantly weaners). This reflects a successful herd rebuilding phase after the severe drought during which livestock numbers decreased considerably. The increase supply of weaners resulted in a decrease in producer prices.

Sheep sector

Good rainfall in 2020 continued through to 2023, assisting in the growth of marketable sheep numbers. The total number of sheep marketed in 2023 amounted to 800 766 heads which represents an increase of 37.62% compared to 2022 level.

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 grew with more production by abattoirs while imports of sheep meat declined.

Pork sector

A total of 49 224 pigs were marketed to local abattoirs during 2023, a 6.24% increase compared to 2022 levels. A 3.14% decrease in pork imports was observed despite an increase in certain types of products such as pork offal and cuts.

Pork imports inclusive of processed products reached 6 676 tonnes in 2023.

Overall

In 2023 the gains of herd rebuilding were evident for sheep producers while cattle marketing also continued on a recovery path.

Growth in the large stock sector is expected to continue moderately depending on rainfall conditions in 2024. This will in turn 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 pre-condition 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.

Market-related programmes and activities

The Livestock and Livestock Products Board of Namibia, being a regulatory body as per the Livestock and Livestock Products Act, does not own or lease an abattoir, feedlot or auction facility, nor actively trade in livestock and livestock products.

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

Assisting DVS by providing essential services

In line with global initiatives to strengthen partnerships among stakeholders, the Livestock and Livestock Products 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 Livestock and Livestock Products Board of Namibia and the DVS.

The following activities were a testament to the successful partnership between the Livestock and Livestock Products Board of Namibia and DVS.

Issuing of stock brands: The Livestock and Livestock Products Board of Namibia 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 Farm Assured Namibian Meat (FAN Meat) office at the Livestock and Livestock Products Board of Namibia's head office in Windhoek issues the stock brands. No person may keep livestock in the country without an official stock brand. The Livestock and Livestock Products Board of Namibia is moving toward receiving electronic stock brand applications to enhance service delivery. Further to that, an appointment system for facilitating the smooth transfer of Stock brands has been implemented, with much success. The livestock board has also initiated discussions with important stakeholders to facilitate the smooth transfer of stock brands from one producer to another, especially in the case of deceased persons and the handling of estates.

Distribution of ear tags: The DVS appointed the Livestock and Livestock Products Board of Namibia to distribute official cattle and small stock ear tags across the 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 Livestock and Livestock Products Board of Namibia and DVS. The FAN Meat division of the Livestock and Livestock Products Board of Namibia engages with agents to confirm and align processes regarding ear tag orders. Ear tags can also be ordered directly via the online platform of the Namibian Livestock Identification and Traceability System aka NamLITS online.

NamLITS help desk: The Livestock and Livestock Products Board of Namibia 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 Livestock and Livestock Products Board of Namibia supports the maintenance of NamLITS by financing the monthly costs of service providers.

Administration of NamLITS online platform: the LLPBN was appointed by the Chief Veterinary Officer, who is the manager of the national database, as the administrator of the NamLITS online platform. The platform allows producers to update important information as well as assisting producers with compliance to identification and traceability requirements for the marketing of livestock. This platform has greatly assisted in reducing the administrative burden on State Veterinary Offices, while also allowing producers more control over their information and data while facilitating marketing.

Animal health status dossiers: The Livestock and Livestock Products Board of Namibia developed dossiers on animal health status throughout the country for submission by DVS to the WOA for official recognition, as well as to aid negotiations with existing and potential trade partners. The latest of such dossiers is the development of a self-declared freedom from bovine Tuberculosis which was published by WOA. (<https://www.woah.org/app/uploads/2024/02/2024-02-namibia-btb-selfd-eng.pdf>).

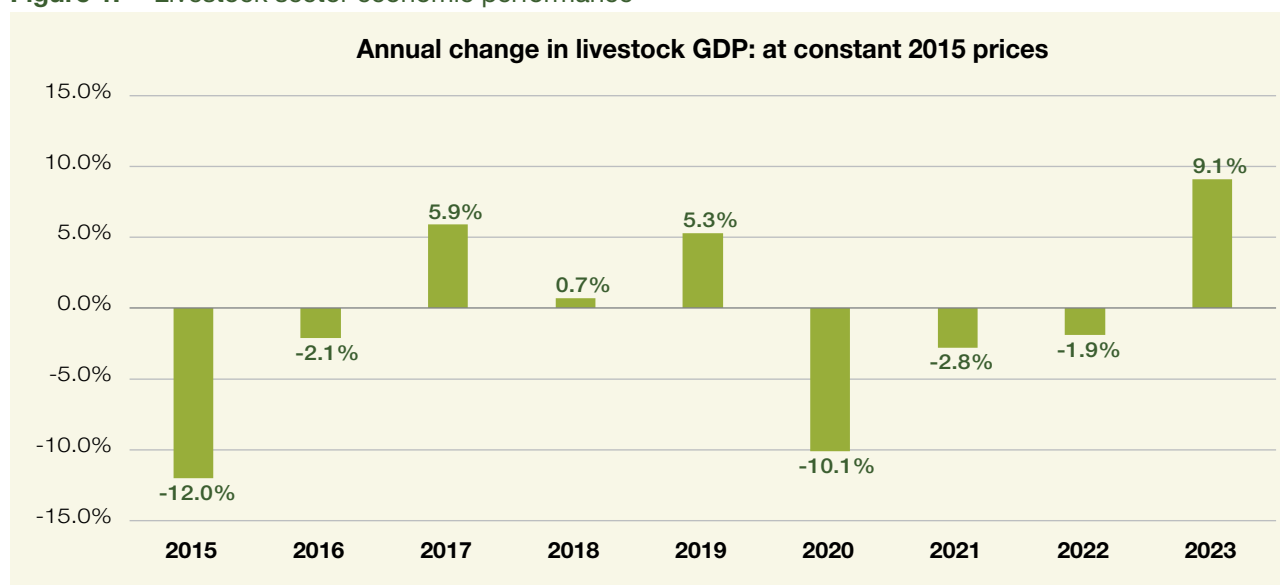
Part maintenance of VCF: The Livestock and Livestock Products Board of Namibia assisted DVS in the maintenance of the veterinary cordon fence by appointing temporary fencing teams that were tasked to service a grader and transport fencing material. Further to that, overgrown corridors were cleared and hot spots for elephant breakages were electrified. The Livestock and Livestock Products Board of Namibia has also provided new energizers for the areas of the Namibia – Botswana border fence previously electrified, but not live as a result of vandalism.

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 Livestock and Livestock Products Board of Namibia assisted the industry to finance these tests.

Data Capture: the LLPBN and the DVS have embarked on a stock brand and NamLITS cleanup campaign from July to November 2023. During this campaign, all un-used Stock brands will be identified and suspended to improve the integrity of the stock brand system. Together with the stock brand system, information on NamLITS and the LLPBN Producer database will be updated. The LLPBN has appointed several personnel to assist with the capture of the data, which is only being done centrally at the LLPBN head office.

The Namibian meat and livestock industry

The livestock and livestock products industry forms the mainstay of the Namibian agricultural industry, contributing approximately 56% to the mainstream agricultural GDP (2023), while the agriculture, forestry and fishing sector in general contributes approximately 8 % to the country's GDP (NSA, 2023).

Figure 1: Livestock sector economic performance

The livestock sector performed well in 2023 posting a 9,1% real growth in gross domestic product after declining in the previous two years mainly due to increases in intermediate inputs prices.

Further, meat processing as well as leather and leather products accounts for 6% of manufacturing GDP (NSA, 2023). In addition, the livestock and livestock products industry is one of the largest providers of employment that results in both economic and social stability within the rural agricultural sector.

Size of National Cattle Herd

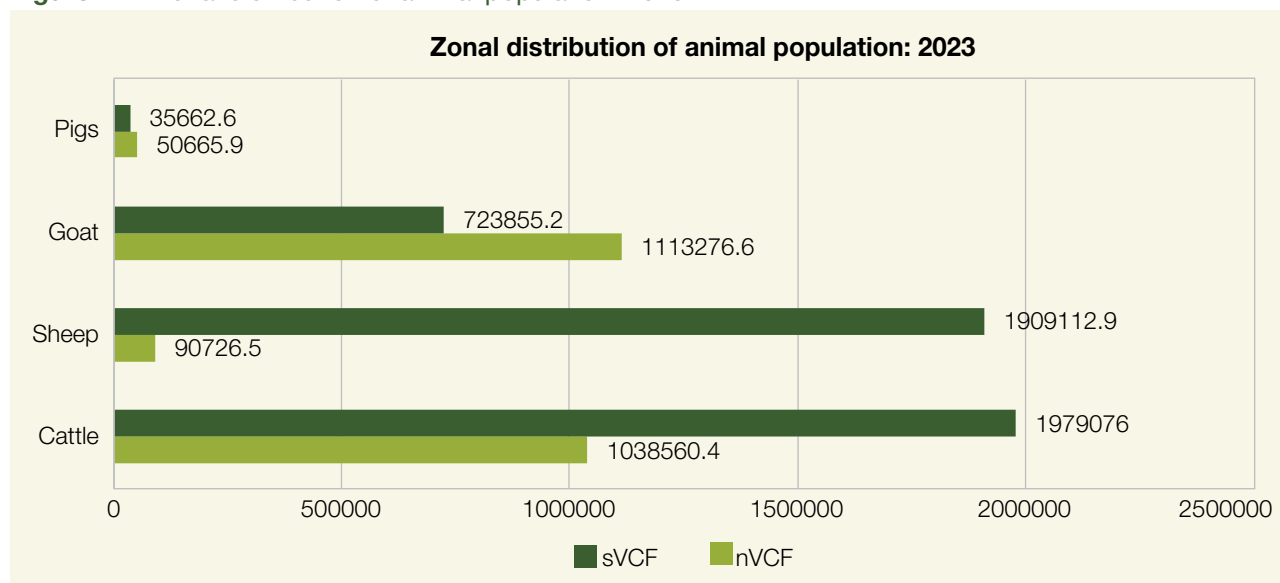
According to the directorate of veterinary services, the 2022 cattle census depicts a herd size of approximately 3 017 636. A total of 1 979 076 cattle are located south of the veterinary cordon fence (VCF) while 1 038 560 are north.

Number of cattle slaughtered at export abattoirs:	Number of cattle slaughtered at local abattoirs:	Live exports:
2022: 70 568	2022: 40 570	2022: 141 388
2023: 105 297	2023: 44 233	2023: 153 611

Size of national small stock herd

Namibia has 1 909 113 sheep of which 95% of the flock is found south of the VCF whereas 61% out of 1837132 goats are mostly found in communal areas north of the VCF.

Number of sheep slaughtered at export abattoirs:	Number of sheep slaughtered at local abattoirs:	Live sheep exports:	Live goat exports:
2022: 34 147	2022: 122 919	2022: 424 227	2022: 137 083
2023: 88 140	2023: 111 251	2023: 601 375	2023: 147 772

Figure 2: Zonal distribution of animal population: 2023

Namibian export facilities

A total of 303 141 cattle were marketed, an increase of 20.04% compared to 252 526 cattle marketed in 2022. Of the 303 141 heads of cattle (including weaners) marketed in 2023, 51% were exported live while local abattoirs and processing factories slaughtered the other 49% (149 530 heads).

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, African-approved (Angola, South Africa, Ghana and Tanzania) abattoirs in Namibia are:

- Two cattle abattoirs in Oshakati and Katima Mulilo which have the necessary infrastructure and comply with standards for export to a number of African countries.
- 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% during the first eight years of the pork market share promotion scheme (PMSPS). The country produces 43% of its domestic pork consumption, importing approximately 57% 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. The second phase of the PMSPS commenced in 2020 and will end in 2028.

Livestock and Livestock Products Board of Namibia financially assist agricultural unions

The Livestock and Livestock Products Board of Namibia made a contribution of N\$4.7 million to the agricultural unions for the financial year 2023-24 on the following basis: Namibia National Farmers Union

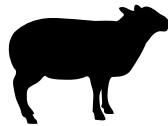
(NNFU) 33.33%, Namibia Agricultural Union (NAU) 33,33% and Namibia Emerging Commercial Farmers Union (NECFU) 33,34%. The contributions to the Unions were made despite concerns over the future sustainability of the Livestock and Livestock Products Board of Namibia to assist the industry during the economic and environmental state of the country and meat industry.

NAMIBIA MAINTAINS ALMOST 6.9 MILLION LIVE CONTROLLED ANIMALS, ACCORDING TO THE LATEST CENSUS DATA (EXCLUDING POULTRY)

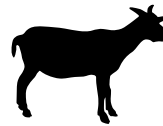
3.0 million



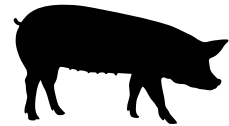
1.9 million



1.8 million



86 329



Breakdown of Livestock 2023

Key Highlights

The Namibian livestock and meat industry is valued at approximately N\$7,8 billion, which amounts to 4% of all goods and services produced annually throughout the country.

6 940 936 heads			
3 017 636 cattle	1 999 839 sheep	1 837 132 goats	86 329 pigs
51% exported on the hoof	75% exported on the hoof	96% exported on the hoof	0% exported
49% slaughtered	25% slaughtered	4% slaughtered	

Breakdown of 2023 production

(Sources: DVS and Livestock and Livestock Products Board of Namibia 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 Livestock and Livestock Products Board of Namibia is financially independent, has motivated, highly skilled personnel and complies with industry requirements. The Livestock and Livestock Products Board of Namibia 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 Livestock and Livestock Products Board of Namibia's strategic plan. Its purpose is to ensure that the Board maintains good relations with stakeholders in order to grow the livestock and livestock products industry and concentrate on customer and financial perspectives.

- 3 Market access and maintenance: To execute its mandate, namely promoting the livestock and livestock products industry of Namibia, the Livestock and Livestock Products Board of Namibia 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 livestock and livestock products industry. This strategic focus area ensures that existing regulations are well implemented and new ones introduced where gaps exist, as well as enabling the promotion, branding and classification of Namibian meat products.
- 5 Production, processing and marketing: The purpose of this strategic focus is to assist the livestock and livestock and livestock products industry with animal health and welfare, ensuring that market-related information reaches the industry and aligning livestock production with market requirements. It entails customer, internal processes, learning and growth perspectives.

The Livestock and Livestock Products Board of Namibia's Operating Environment

2023-24 Performance

The Livestock and Livestock Products Board of Namibia reviewed its strategy for sustainability and long-term growth for the period between 2020 and 2024. 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 Livestock and Livestock Products Board of Namibia's Strategic Plan (2020 to 2024) emphasizes five key strategic focus areas. Successful performance in these areas will effectively position the Livestock and Livestock Products Board of Namibia to increase its contribution to Namibia's economic growth and sustainability.

Close collaboration is therefore required to ensure the effective implementation of programs, projects and activities according to sound project management principles.

Financial performance

Overall financial performance

Total income for the reporting period was N\$90 965 633 compared to N\$75 158 333 in 2022/23, an increase of 21%.

Total expenses increased from N\$65 405 554 in 2022/23 to N\$74 833 897 in the reporting period. This resulted in a surplus of N\$18 073 737 compared with a surplus of N\$12 327 779 in 2022/23.

Borrowing plans

The Livestock and Livestock Products Board of Namibia does not intend to borrow funds in the foreseeable future, does the organisation plan receive funds from the government for its operations.

Sources of revenue

The Livestock and Livestock Products Board of Namibia, as the regulator of the livestock and livestock products 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 Livestock and Livestock Products Board of Namibia.

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.

Levis are apportioned as follows:

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

Standard values, based on livestock sold the previous calendar year, are announced by the Livestock and Livestock Products Board of Namibia on an annual basis.

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

Such retained income is a significant source of funds.

From time to time the Livestock and Livestock Products Board of Namibia receives funds from the MAWLR, earmarked for the implementation of projects on a fixed-fee basis.

Appropriation and administration of funds

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

In order to achieve this mission, the Livestock and Livestock Products Board of Namibia must ensure that the key strategic focus areas, as enshrined in the Livestock and Livestock Products Board of Namibia'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 the Livestock and Livestock Products Board of Namibia operations, the Board manages six funds on behalf of the meat industry. In addition, the Livestock and Livestock Products Board of Namibia manages funds earmarked for specific projects on behalf of the MAWLR.

The funds administered and managed by the Livestock and Livestock Products Board of Namibia 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 Livestock and Livestock Products Board of Namibia. Income from the above statutory funds is derived from levies promulgated by the Honourable Minister on request of the Livestock and Livestock Products Board of Namibia. Some funds are managed by the Livestock and Livestock Products Board of Namibia 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 Livestock and Livestock Products Board of Namibia of Namibia and its operations.

Emergency Veterinary Services 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 comprises 5% of the total levy received (as per government notice no. 272/2010).

Ear Tag Fund: The Livestock and Livestock Products Board of Namibia was appointed by the Ministry of Agriculture, Water and Land Reform (MAWLR) as the central distributor of official cattle and small stock ear tags as per Animal Identification Regulations (2017). The Livestock and Livestock Products Board of Namibia, via the Animal Health and 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 Animal Health and FAN Meat Committee.

Administering funds on behalf of the livestock and livestock products industry

FAN Meat Fund

The FAN Meat Scheme is a consumer-oriented, meat quality assurance scheme that monitors and certifies meat for the export market according to consumer requirements concerning biosafety, food safety, animal welfare and meat quality. The scheme provides assurance of meat products. It is administered by the Livestock and Livestock Products Board of Namibia 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 Livestock and Livestock Products Board of Namibia 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 Livestock and Livestock Products Board of Namibia. Stock brand administration fees were imposed and a special account was 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, except the Zambezi and East Kavango regions, has been contained. International certification confirming these areas are free of FMD must be pursued shortly. 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 livestock and livestock products 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.

MAWLR funds

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

The Livestock and Livestock Products Board of Namibia's brand

A strong brand identity is essential for the management of an organisation's reputation. The brand of the Livestock and Livestock Products 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 Livestock and Livestock Products Board of Namibia continues its marketing and communications journey. In keeping with this, the Livestock and Livestock Products Board of Namibia 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 Livestock and Livestock Products Board of Namibia 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 Livestock and Livestock Products Board of Namibia 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.

Law enforcement functions of the Livestock and Livestock Products Board of Namibia

An overview

To protect the Namibian market from illegal imports and unfair trade practices, the key objective of the Livestock and Livestock Products Board of Namibia Law Enforcement subdivision is to ensure that all role players adhere to the legislation and procedures guiding the livestock and livestock products industry in Namibia. Namibia is about 90% dependent on processed produce imports from SA and has a very huge responsibility towards local producers in Namibia in facilitating a conducive environment for them to trade in.

This goal is achieved with physical inspections at borders and at final destinations in the country 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 Livestock and Livestock Products Board of Namibia to meet this objective is derived from the Livestock and Livestock Products Act.

Presence in the industry

The law enforcement subdivision monitors 20 border posts across Namibia, dealing with imports, exports and in-transit cargo of controlled products such as livestock and products thereof. Nine border posts are currently used as primary crossing points with another five border posts that are occasionally used.

Smaller border posts are regulated by Customs and Excise (Ministry of Finance) or Nampol, who do not allow any consignment of controlled products to pass over that specific border, except LLPBN permit holders.

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

Infrastructure

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

Personnel

The Law Enforcement subdivision consists of three senior employees at the Head office 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 are frequently done by Inspectors of the Livestock and Livestock Products Board of Namibia on traders and processors of livestock around the country to ensure compliance with Industry 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 using 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 Livestock and Livestock Products Board of Namibia staff at the point of entry or 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 Livestock and Livestock Products Board of Namibia officials before 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 on regulatory restrictions and benefits thereof.

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 Livestock and Livestock Products Board of Namibia registrations and slaughter and levy remittances are adhered to.

Conclusion

The Law Enforcement subdivision is regarded an essential role-player in the meat industry of Namibia by way of regulation and law enforcement inside Namibia as well as on the remote border posts.

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 several 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 Livestock and Livestock Products Board of 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 healthy 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 healthy environment were vaccinated as prescribed by law, were transported in an acceptable manner and were slaughtered humanely.

Meat Standards Division

The Meat Standards Division of the LLPBN 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 LLPBN 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: LLPBN 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 Livestock and Livestock Products Board of Namibia classification standards

The South African Meat Industry Company (SAMIC) annually audits the Livestock and Livestock Products Board of Namibia's application of carcass classification systems and standards at export abattoirs.

Qualitative risk analysis set up

The Livestock and Livestock Products Board of Namibia 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 of animal health South Africa in this regard. Should negotiations regarding the 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.

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 Livestock and Livestock Products Board of Namibia 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.

Building on the Common Vision, the LLPBN and the industry developed the Ten Point Plan for the Revival of the Livestock and Meat Industry of Namibia and submitted the same to the line Minister. While the Common Vision is a rallying call for action, the Ten Point Plan outlines areas of priority for action and spells out specific strategic objectives to be attained in order to ensure that the agricultural sector in general and the livestock and meat industry in particular takes its rightful place in the Namibian economy. The Livestock and Livestock Products Board of Namibia will lend new impetus to the Common Vision and increase monitoring on the Ten Point Plan in the upcoming financial year to ensure that all stakeholders contribute meaningfully to the goals enshrined in the Plan.

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 sustainable livestock production.

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

As a result of 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 an 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 Livestock and Livestock Products Board of Namibia has actively supported various de-bushing initiatives.

Marketing of livestock, meat and meat products

Cattle marketing increased by 20.04% during 2023 as a result of a general increase in the number of marketable cattle. This increase was predominantly driven by export abattoir activity to a large extent and live exports of weaners to a lesser extent. Activities at export approved abattoirs recorded a growth of 49.21% as more animals were slaughtered at these facilities owing to relatively stable international prices that helped export abattoirs pay relatively competitive prices throughout 2023. A total of 303 141 cattle were marketed in 2023 compared to 252 526 in 2022. Live exports accounted for 50.67% of the total market share with 153 611 heads of cattle. Cattle slaughtered at export approved abattoirs accounted for 34.73% whereas cattle slaughtered at various B&C-class abattoirs accounted for 14.59%.

The long term marketing trend reflects that 2023 recorded a recovery in the number of animals marketed following a weak performance during 2020 and 2021.

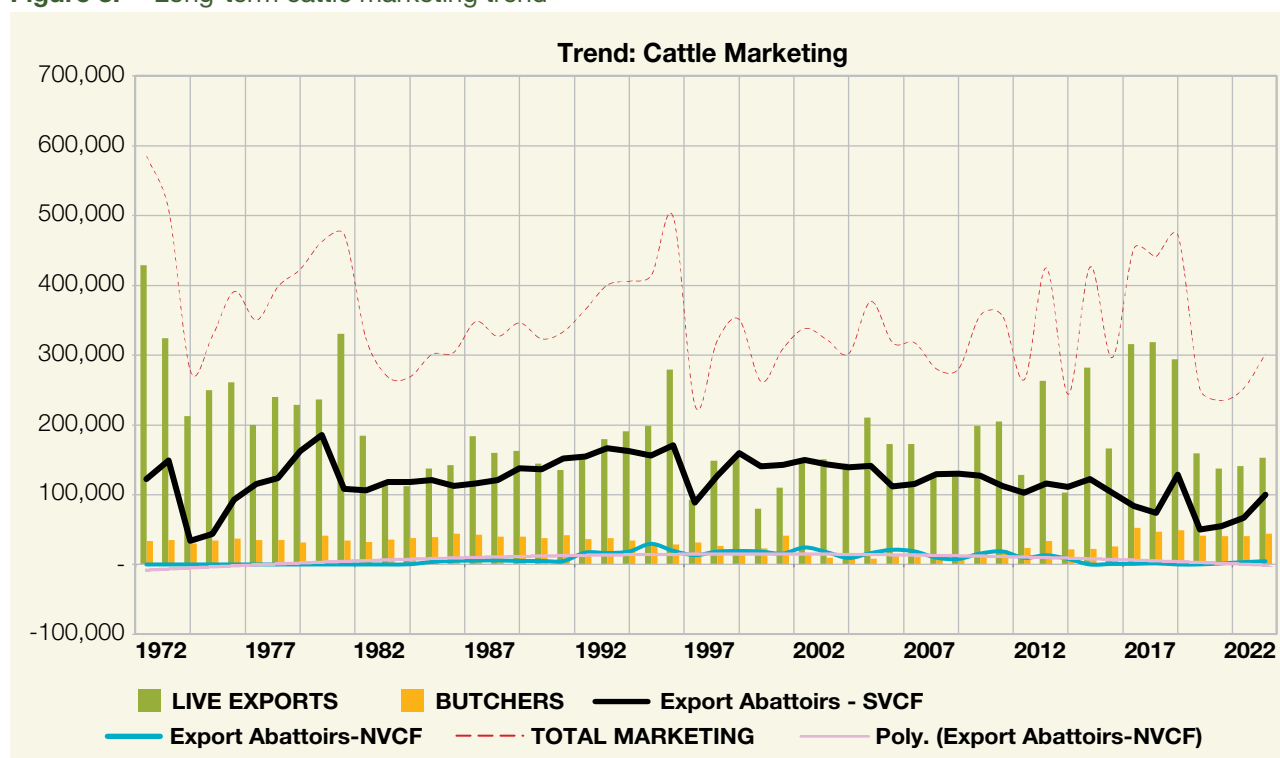
Figure 3: Long-term cattle marketing trend

Figure 3 shows an increase in heads of cattle slaughtered by export-approved facilities and live exports particularly during the period of 2023.

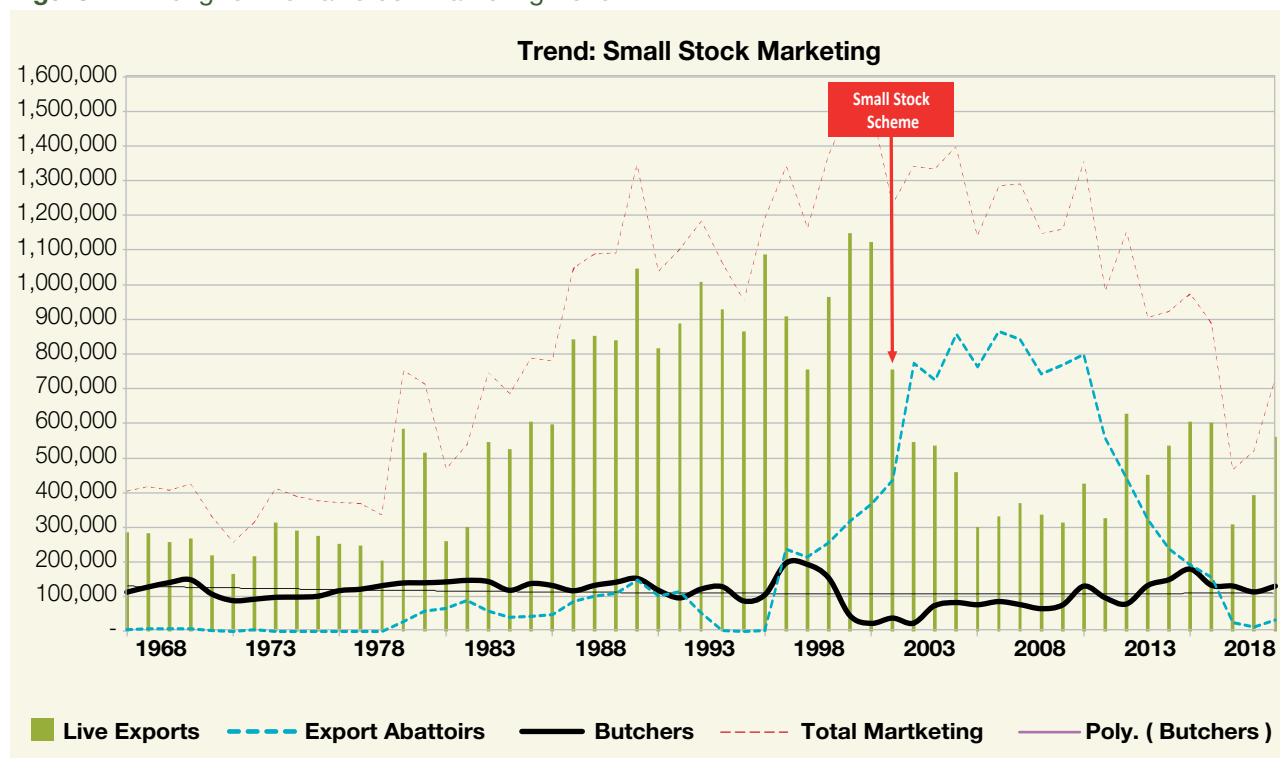
Meat prices in the international markets post-COVID and currency depreciation helped maintain high producer carcass prices at home while live weaner prices took a downward turn as South African producer prices declined on account of FMD-related supply shocks. On average, the Namibian B2 Beef carcass price was recorded at N\$62.03/kg and assisted producers in absorbing high local farm production costs. On the other hand, the Namibian weaner traded on average at N\$27.56/kg during 2023, N\$6.03/kg less than the South African weaner average of N\$33.59/kg. Namibia had been the main supplier of weaners to South Africa but Botswana has also opened up its weaners for export and is mounting sustained competition for Namibia. The drop in weaner prices is reflected in the negative nominal performance of agricultural GDP in the face of a positive real agriculture GDP reported by the NSA.

On the meat trading front, a total of 15 567.2 tons of beef was exported to various destinations during the year 2023. This represents an increase of 50.52% compared to an amount of 7 865.2 tons exported during the year 2022.

A total of 1 233 tons of beef was imported into Namibia during 2023 of which 70 percent was processed beef whereas beef liver and other offal only accounted for 30 percent. Beef imports declined by 44.71 percent.

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 a notable growth of 37,62% in 2023. The total of 800 766 sheep were marketed, compared to 581 873 heads in 2022. Of this, live exports accounted for 75,10% while slaughtering at export-approved and B & C-class abattoirs absorbed 11,10% and 13.91% of the market share, respectively.

Figure 4: Long term small stock marketing trend

Despite a doubling of slaughter activity at the rate of 158,12%, the increase in slaughtering was purely technical in nature without any fundamental changes. Slaughtering activity levels can be considered to be insignificant compared to live exports and were carried out at levels that are considered economically not viable. This phenomenon was due to a lack of markets for sheep carcasses as the traditional South African market was saturated with meat due to South Africa's export limitations caused by the persistence of FMD. Price differences between Namibian and Northern Cape abattoirs in A2 and C2 grades took a dramatic turn with the Namibia A2 sheep prices recording an average positive difference of N\$2.75 per kg against the Northern Cape counterpart. However, Namibian grade-C2 sheep prices were N\$7.70 per kg lower than their Northern Cape counterparts. 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. However, due to market imperfections manifesting through poor carcass market in South Africa, Namibian abattoirs could not take advantage of these better prices through increased throughput.

Namibian A2 and C2 prices were reported at N\$82.92 per kg and N\$47.56 per kg, respectively during 2023. Thus the lamb price indicator (A2) gained with 3.0 percent while the mutton price indicator (C2) dropped by 18.1 percent.

Live sheep auction prices 2023 declined due corresponding lower prices in the traditional South African market triggered by increased meat supply. The average lamb Dorper auction price for 2023 was N\$32.53 per kg, a decline of 11.17percent compared to the preceding year.

Sheep meat imports in 2023 decreased by 19.35% compared to 2022 dominated by offal from the People's Republic of China.

During 2023, a total of 881.4 tons of sheep meat was exported to South Africa, Norway and Botswana. This represents an increase of 123.14 percent compared to the 395 tons exported during 2022 and is attributed to improved slaughtering activity at export approved 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 153 464 goats were marketed in 2023 of which (147 772 goat - 96.3% were exported live mainly to South Africa while only 5 692 (3.70%) were locally slaughtered. Hence total marketing improved by 6.89% when compared to 143 568 goats marketed in 2022.

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 57% of the total market share while locally produced pork catered for 43% of local market demand. This represents a decline in local market share by a 1% percentage points compared with 2022 when 44% of the total market share was sourced from local production.

The total tonnage of imported pork in 2023 (excluding processed) was 5 739.5 tonnes, an increase of 5.4% compared to the 5 445 tonnes in 2022. Processed pork imports for 2023 amounted to 936.1 tonnes bringing overall pork imports to 6 675.6 tonnes. Local pork production increased by 0.49% from 4 304 tonnes in 2022 to 4 325 tonnes in 2023.

Conclusion

Marketing of livestock recorded better performance in all controlled sectors (except the pig sector) recording growth during 2023. While carcass prices remained on a stable and positive trajectory, a decline in livestock prices at auctions resulted in negative nominal gross domestic product in the face of improved marketing activity. This implies that producers produced more and received less for it

A notable improvement in sheep marketing was observed against the backdrop of improved climatic conditions and better policy environment. However, the distribution of marketing between slaughtering and live exports remained skewed during 2023 as in 2022 due to a shortage of markets for Namibian carcasses in FMD-embattled South Africa. Namibian A2 prices recorded positive differences against their South African counterpart but C2 sheep carcass prices remained substantially lower than Northern Cape prices. The growth in lamb prices is attributed to lamb export earnings from the Norwegian market while no similar improvement was observed in mutton prices as evidenced by C2-grade prices. The continued underutilization of capacity at export abattoirs is in one part associated with relatively lower prices offered to producers and on the other hand due to insufficient carcass markets for Namibia in South Africa. Alternative markets for bone-in lamb in the Middle East could alter the situation.

A relatively larger increase in pork imports accompanied by a marginal increase in the slaughtering of pigs in the aggregate resulted in a reduction in market share of local producers in 2023.

Human Capital Division

Organisational structure

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

Management Team

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

Management is assisted by a Manager Marketing, Manager Classification, Manager Information Management Systems and Manager FANMeat, Manager Information Technology, and Manager Law Enforcement. The latter two report to the Operations Manager together with the Manager Human Capital.

Chief Executive Officer

The CEO is primarily responsible for the day-to-day management of the Livestock and Livestock Products Board of Namibia's affairs. One of the main functions of the CEO is to strategically align the Livestock and Livestock Products Board of Namibia with the needs of the livestock and livestock products 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 Executive: Operations and is responsible for efficient and effective management of the Livestock and Livestock Products Board of Namibia'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 the Manager: Law Enforcement is responsible for the enforcement of the Livestock and Livestock Products Act, border control and general advice and assistance to law enforcement agencies.

Trade Division

The Executive: Trade is responsible for livestock and livestock products 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 livestock and livestock products 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 Livestock and Livestock Products Board of Namibia's visibility north of the VCF.

The Information subdivision is responsible for gathering and disseminating information with respect to the livestock and livestock products industry. This subdivision also focuses on expanding existing markets for livestock and livestock products 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 Executive: 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 Manager: FAN Meat, who, together with the Executive: Meat Standards, is responsible for the implementation of Namibia's FANMeat Scheme (for minimum standards and assurance), 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 the Livestock and Livestock Products Board of Namibia Finances according to regulatory requirements and other resources under the Livestock and Livestock Products Act and other relevant legislation. The Executive Finance is responsible for financial planning, reporting and controls, investments, cash management, internal risk management and accounting.

People, the backbone of the Livestock and Livestock Products Board of Namibia's operations

Workforce profile: The Livestock and Livestock Products Board of Namibia employs 70 permanent staff members, of which 50% are male and 50% female. The workforce profile shows a balanced spread of ages. Employees under 40 years of age comprise 50% of the workforce and employees over the age of 40 constitute 50%, a good balance between youth and experience. A total of 47% of the workforce has served 10 years or more. Most of the employees (75%) work in Operations and Meat Standards respectively.

Bursaries: As per the Livestock and Livestock Products Board of Namibia 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 livestock and meat industry. To date, all bursary holders successfully completed their studies. One bursary was awarded to post-graduate students during the 2022/23 financial year, with focus on Veterinary Science, Animal Science or Agricultural Economics.

Affirmative Action activities: The Livestock and Livestock Products Board of Namibia is an equal opportunity employer, and annually receives an affirmative action compliance certificate from the Equity Employment Commissioner. With employees who commenced employment as far back as 1991, and by maintaining sound labour relations, the Livestock and Livestock Products Board of Namibia has made substantial progress in people management, with regard to training and development. In giving employment opportunities to all skill levels of society, the Livestock and Livestock Products Board of Namibia currently employs 64 staff members in all categories. A total of 93% are from previously disadvantaged backgrounds. The Livestock and Livestock Products Board of Namibia'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 Livestock and Livestock Products Board of Namibia is relatively low and remuneration levels are market-related. Remuneration for executives 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 identify skill gaps among staff. A performance management framework is in place; staff performance is appraised bi-annually.



Livestock Marketing Statistics & Analysis

Table 1:	Total Marketing of Livestock - (n)	53
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Table 1: Total Marketing of Livestock - (n)

CATTLE	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2023%¹	AVERAGE
SVCF EXPORT ABATTOIRS	154 643	166 609	162 672	156 381	170 707	88 879	126 624	139 522	140 599	142 624	149 833	143 885	139 162	141 348	111 821	115 480	129 622	130 035	127 141	112 802	102 980	115 819	111 101	122 267	103 097	83 790	74 171	128 564	50 414	54 986	67 232	100 544	33.17	121 417
NCA EXPORT ABATTOIRS	17 106	16 512	18 604	29 680	19 724	13 522	18 488	19 410	18 804	15 701	24 489	17 776	9 401	16 283	21 170	18 881	9 798	7 676	15 704	18 757	9 301	13 217	8 019	0	0	0	0	0	110	1 528	3 336	4 753	1.57	12 127
BUTCHERS	36 814	37 931	110	29 645	28 405	12 905	26 620	20 121	22 956	41 073	15 654	9 950	9 191	8 477	12 016	10 883	10 923	9 210	15 866	20 825	23 910	33 423	21 988	22 867	35 837	39 933	40 686	50 000	41 443	40 676	40 570	44 233	14.59	29 176
LIVE EXPORTS	157 071	179 648	190 660	198 773	279 127	92 661	148 729	152 416	79 969	110 127	148 350	150 601	144 573	210 945	172 790	172 587	129 662	133 156	198 816	204 638	128 483	282 929	103 199	282 197	166 161	316 206	318 880	294 352	159 414	137 784	141 388	153 611	50.67	178 761
TOTAL	365 634	400 700	372 046	414 488	497 953	327 957	320 671	351 989	262 118	308 925	338 336	322 212	302 927	377 653	317 797	317 821	280 205	280 277	357 527	357 042	264 964	425 388	243 917	426 831	305 085	439 379	433 749	472 916	251 381	224 984	292 526	303 141	100	341 480
SMALL STOCK																																		
EXPORT ABATTOIRS	147 333	102 319	115 290	52 907	2 198	0	2 552	235 919	214 754	254 966	318 713	366 454	455 676	772 422	725 558	858 493	782 647	865 758	842 559	742 986	788 522	798 963	559 160	444 927	201 413	238 104	191 029	154 398	26 519	13 252	34 147	88 140	9.24	358 032
BUTCHERS	152 482	118 231	96 481	121 829	128 522	87 714	105 213	156 670	192 795	153 706	45 414	23 155	38 427	23 715	74 101	83 044	76 818	85 946	77 137	65 475	76 311	130 345	96 854	79 024	132 161	149 100	179 361	132 636	130 518	113 683	130 411	116 943	12.26	106 695
LIVE EXPORTS	1045 809	817 608	888 410	1008 662	928 614	885 951	1086 320	908 153	755 383	985 713	1149 149	1123 102	756 464	546 103	535 121	459 454	301 196	332 914	369 957	337 971	314 648	427 240	326 221	628 380	462 162	535 476	604 106	601 228	309 086	392 232	561 312	749 147	78.51	658 817
TOTAL	1346 634	1038 158	1100 181	1183 386	1059 334	953 865	1194 085	1341 742	1162 912	1374 385	1513 276	1512 711	1230 567	1342 240	1334 780	1397 936	1140 661	1284 618	1288 653	1146 422	1159 481	1356 548	982 235	1182 531	965 736	922 680	974 486	888 362	468 123	519 167	716 448	954 230	100	1123 544
**PIGS																																		
MEATCO																																		
BUTCHERS																																		
TOTAL																																		

* NCA = Northern Communal Areas

** Live Imports From RSA Included

Table 2: Marketing of Live Cattle per District-2023 (heads)

Total	9,860	8,337	12,917	13,215	11,413	12,881	15,735	22,512	13,897	10,178	15,902	6,764	153,611
Windhoek	-	-	-	-	-	91	259	-	294	-	5	-	649
Tsumeb	-	-	-	-	-	-	-	-	-	-	-	-	-
Rundu	-	-	-	-	-	-	-	-	-	-	-	-	-
Rehoboth	-	-	1	-	-	-	-	-	-	-	-	-	1
Otavi	-	-	-	-	-	-	-	-	-	-	-	27	-
Outapi	-	-	-	-	-	-	-	-	-	-	-	-	-
Otjituuo	-	-	-	-	-	-	-	-	-	-	-	-	-
Otjiwarongo	6,490	6,752	7,795	4,763	4,720	4,545	4,175	5,157	3,185	1,146	1,416	937	51,081
Otjinene	-	-	-	-	-	-	-	-	-	-	-	-	-
Opuwo Rural	-	-	-	-	-	-	-	-	-	-	-	-	-
Ongwediva	-	-	-	-	-	-	-	-	-	-	-	-	-
Omaruru	-	-	-	-	-	-	-	-	-	-	-	-	-
Okahandja	-	-	426	2,081	1,541	3,208	2,474	4,436	2,881	4,908	6,856	1,801	30,612
Mariental	91	303	834	578	980	786	1,077	1,120	242	296	202	193	6,702
Maltahohe	-	-	-	-	-	-	-	-	-	-	-	-	-
Luderitz	-	-	-	-	-	-	-	-	-	-	-	-	-
Kamanjab	-	-	-	-	-	-	-	-	-	-	-	-	-
Keetmanshoop	75	70	562	1,454	571	771	2,200	2,597	1,254	1,175	2,885	800	14,414
Karasburg	800	-	197	196	-	523	-	-	325	333	-	127	2,501
Grootfontein	-	-	1	1	-	-	-	-	-	-	27	-	29
Gobabis	2,404	1,212	3,101	4,142	3,583	2,957	5,550	9,202	5,716	2,320	4,511	2,879	47,577
Epukiro	-	-	-	-	-	-	-	-	-	-	-	-	-
Berseba	-	-	-	-	-	-	-	-	-	-	-	-	-
Bethanie	-	-	-	-	-	-	-	-	-	-	-	-	-
Aranos	-	-	-	-	18	-	-	-	-	-	-	-	18
Months	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total

Table 3: Marketing of Live Sheep per District-2023 (heads)

Total	16085	33468	69426	81054	68026	71663	63011	51029	37629	37869	43038	29077	601,375
Windhoek	-	-	-	-	-	-	665	3	650	-	57	-	1,375
Tsumeb	-	-	-	-	-	-	-	-	-	-	-	-	-
Rehoboth	-	-	-	-	-	-	-	-	-	-	-	-	-
Ongwediva	-	-	-	-	-	-	-	-	-	-	-	-	-
Otjombinde	-	-	-	-	-	29	-	-	-	-	-	-	29
Outjo	-	-	-	-	-	-	-	-	-	-	-	-	-
Otjiwarongo	-	-	12	-	-	-	-	-	-	-	-	-	12
Otjinene	-	-	-	-	-	-	-	-	-	-	-	-	-
Omaruru	-	-	-	-	-	-	-	-	-	-	-	-	-
Otavi	-	-	-	-	-	-	-	-	-	-	-	-	-
Okahandja	-	-	104	-	-	-	52	-	-	-	-	-	156
Mariental	5,807	15,186	35,201	48,841	37,299	39,284	38,049	24,596	20,670	21,692	25,367	12,509	324,501
Maltahohe	-	-	-	-	-	-	-	-	-	-	-	-	-
Keetmanshoop	7,768	14,925	28,359	27,623	25,748	26,743	20,620	23,092	12,116	14,172	12,756	13,328	227,250
Karibib	-	-	-	-	-	-	-	-	-	-	-	-	-
Karasburg	2,510	3,054	5,750	4,580	4,967	4,995	3,625	3,308	4,183	2,005	4,717	3,240	46,934
Grootfontein	-	-	-	-	-	-	-	19	-	-	-	-	19
Gobabis	-	-	-	10	12	612	-	11	-	-	104	-	749
Bethanie	-	-	-	-	-	-	-	-	10	-	-	-	10
Berseba	-	303	-	-	-	-	-	-	-	-	-	-	303
Aminuis	-	-	-	-	-	-	-	-	-	-	37	-	-
Aranos	-	-	-	-	-	-	-	-	-	-	-	-	-
Months	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total

Table 4: Marketing of Live Goats per District-2023 (heads)

Months	Aranos	Aminuis	Berseba	Bethanie	Gobabis	Grootfontein	Karasburg	Karibib	Keetmanshoop	Luderitz	Maltahohe	Mariental	Okahandja	Omaruru	Otjiwarongo	Otjombinde	Outjo	Rehoboth	Tweerivier	Tsumeb	Windhoek	Total
Jan	-	-	-	-	890	-	1	-	1,450	-	-	2,828	-	-	29	-	-	-	-	-	-	5,198
Feb	-	-	12	-	930	-	55	-	2,500	-	-	2,869	-	-	-	-	-	-	-	-	-	6,366
Mar	-	-	-	-	100	-	36	-	3,110	-	-	4,820	104	-	88	-	52	-	-	-	-	8,310
Apr	-	-	-	235	1,080	-	15	-	3,320	-	-	3,861	-	-	-	-	-	-	-	-	-	8,511
May	-	-	-	-	848	-	351	-	5,635	-	-	5,904	-	-	-	-	54	-	-	-	160	12,952
Jun	-	-	-	-	1,318	-	127	-	4,870	-	-	9,226	60	-	-	7	-	-	-	-	70	15,678
Jul	-	-	-	-	1,350	-	-	-	7,585	-	800	8,776	90	-	-	-	-	-	-	-	16	18,617
Aug	-	-	-	-	1,360	17	-	-	4,308	-	-	7,735	-	-	-	-	-	-	-	-	6	13,426
Sep	-	-	-	87	1,920	94	50	-	3,384	-	-	8,514	416	-	-	-	100	-	-	-	108	14,673
Oct	-	-	-	-	1,514	25	-	-	6,465	-	-	5,941	-	-	-	-	-	-	-	-	-	13,945
Nov	-	-	-	-	1,099	8	24	-	3,820	-	-	7,344	-	-	-	-	52	-	-	-	39	12,386
Dec	-	5	-	-	1,360	-	400	-	5,318	-	-	10,497	-	-	-	-	-	-	-	-	130	17,710
Total	-	5	12	322	13,769	-	1,059	-	51,765	-	800	78,315	670	-	117	-	258	-	-	-	529	147,772

Table 5: Export Of Cattle To All Market Regions-2023 (heads)

MONTHS	SOUTH AFRICA	ANGOLA	BOTSWANA	ZAMBIA	ZIMBAMBWE	TOTAL 2023
1	9,860					9 860
2	8,312		25			8 337
3	12,367	509	11		30	12 917
4	12,937	277	1			13 215
5	10,800	595	18			11 413
6	12,473	399	9			12 881
7	15,389	287	12		47	15 735
8	21,852	645	15			22 512
9	13,834		63			13 897
10	10,170		8			10 178
11	15,428	337	137			15 902
12	6,443	267	39		15	6 764
TOTAL 2023	149,865	3,316	338	0	92	153,611
%	97.56%	2.16%	0.22%	0.00%	0.06%	100.00%

Table 6: Export Of Sheep To All Market Regions-2023 (heads)

MONTHS	SOUTH AFRICA	ANGOLA	BOTSWANA	MALAWI	ZAMBIA	ZIMBAMBWE	TOTAL 2023
1	16,065				20		16 085
2	33,042	303	123				33 468
3	69,231	130	51		4	10	69 426
4	80,958		86		10		81 054
5	68,007	7				12	68 026
6	71,533		100		30		71 663
7	62,010	702	84		200	15	63 011
8	50,919		77		20	13	51 029
9	36,542	650	187		240	10	37 629
10	37,869						37 869
11	42,781		257				43 038
12	29,071		6				29 077
TOTAL 2023	598,028	1,792	971	0	524	60	601,375
%	99.44%	0.30%	0.16%	0.00%	0.09%	0.01%	100.00%

Table 7: Export Of Goats To All Market Regions-2023 (heads)

MONTHS	SOUTH AFRICA	ANGOLA	BOTSWANA	DEMOCRATIC REPUBLIC OF CONGO	MALAWI	ZAMBIA	ZIMBABWE	TOTAL 2023
1	5,149	0	29	0	0	20	0	5 198
2	6,318	0	48	0	0	0	0	6 366
3	7,973	225	5	0	0	51	56	8 310
4	8,251	0	2	0	0	23	235	8 511
5	12,631	16	33	0	0	160	112	12 952
6	15,411	15	137	0	0	63	52	15 678
7	18,351	90	54	0	0	106	16	18 617
8	13,249	0	23	0	0	37	117	13 426
9	13,673	416	95	0	0	302	187	14 673
10	13,920	25	0	0	0	0	0	13 945
11	12,189	8	36	0	0	25	128	12 386
12	17,553	0	27	0	0	0	130	17 710
TOTAL 2023	144,668	795	489	0	0	787	1,033	147,772
%	97.90%	0.54%	0.33%	0.00%	0.00%	0.53%	0.70%	100.00%

Table 8: Export Of Beef Carcasses, Cuts, Offal and Processed Meat by Export Abattoirs (Tons) - 2023

MONTHS	RSA MARKETS					OTHER AFRICA					OVERSEAS					GRAND TOTAL				
	CARCASSES	CUTS	OFFAL	PROC	TOTAL	CARCASSES	CUTS	OFFAL	PROC	TOTAL	CARCASSES	CUTS	OFFAL	PROC	TOTAL	CARCASSES	CUTS	OFFAL	PROC	TOTAL
1	0.0	0.0	0.0	6.9	6.9	0.0	0.0	0.0	0.0	0.0	0.0	333.5	0.0	0.0	333.5	0.0	333.5	0.0	6.9	340.4
2	0.0	95.5	23.9	13.1	132.4	0.0	0.1	0.0	0.0	0.1	0.0	371.5	0.0	0.0	371.5	0.0	467.1	23.9	13.1	504.0
3	0.0	38.3	0.0	4.2	42.5	0.0	0.9	0.0	1.5	2.4	0.0	533.5	0.0	0.0	533.5	0.0	572.7	0.0	5.7	578.4
4	0.0	58.4	63.2	3.1	124.7	0.0	50.6	0.0	1.2	51.8	0.0	705.0	0.0	0.0	705.0	0.0	813.9	63.2	4.4	881.5
5	0.0	193.9	105.0	4.6	303.5	0.0	55.3	0.0	0.0	55.3	0.0	1,272.7	0.0	0.0	1,272.7	0.0	1,521.8	105.0	4.6	1,631.4
6	0.0	169.6	276.8	7.4	453.8	0.0	56.5	0.0	1.2	57.7	0.0	2,014.4	0.0	0.0	2,014.4	0.0	2,240.6	276.8	8.6	2,525.9
7	0.0	265.1	265.1	3.3	533.4	0.0	48.5	0.0	0.0	48.5	0.0	1,391.5	0.0	0.0	1,391.5	0.0	1,705.1	265.1	3.3	1,973.5
8	0.0	277.4	107.9	3.0	388.2	0.0	0.0	0.0	1.2	1.2	0.0	1,784.7	0.0	0.0	1,784.7	0.0	2,062.0	107.9	4.2	2,174.1
9	0.0	300.8	184.3	0.7	485.8	0.0	49.3	0.0	0.0	49.3	0.0	1,660.5	0.0	0.0	1,660.5	0.0	2,010.6	184.3	0.7	2,195.6
10	0.0	182.6	149.4	1.1	333.2	0.0	49.6	0.0	0.0	49.6	0.0	1,224.3	0.0	0.0	1,224.3	0.0	1,456.6	149.4	1.1	1,607.1
11	0.0	124.8	83.2	4.4	212.5	0.0	25.0	0.0	0.0	25.0	0.0	1,211.4	0.0	0.0	1,211.4	0.0	1,361.2	83.2	4.4	1,448.9
12	0.0	130.9	24.9	3.7	159.4	0.0	0.0	0.0	0.0	0.0	0.0	896.2	0.0	0.0	896.2	0.0	1,027.1	24.9	3.7	1,055.6
2023	1837.2	1283.7	55.4	3176.3	335.8	5.2	341.1	13399.1	0.0	13399.1	0.0	896.2	0.0	0.0	896.2	0.0	15572.2	1283.7	60.6	16916.5
%	0%	58%	40%	2%	100%	0%	0%	0%	2%	2%	0%	100%	0%	0%	100%	0%	92%	8%	0%	100%
2022	0.0	633.6	1243.9	271.6	2149.2	0.0	0.0	0.0	41.9	41.9	0.0	5674.1	0.0	0.0	5674.1	0.0	6307.8	1243.9	313.5	7865.2
%	0%	29%	58%	13%	100%	0%	0%	0%	100%	100%	0%	100%	0%	0%	100%	0%	80%	16%	4%	100%

Table 9: Export Of Sheep Carcasses, Cuts, Offal and Processed Meat by Export Abattoirs (Tons) - 2023

MONTHS	RSA MARKETS					OTHER AFRICA					OVERSEAS					GRAND TOTAL				
	CARCASSES	CUTS	OFFAL	PROC	TOTAL	CARCASSES	CUTS	OFFAL	PROC	TOTAL	CARCASSES	CUTS	OFFAL	PROC	TOTAL	CARCASSES	CUTS	OFFAL	PROC	TOTAL
1	14.0	0.0	0.0	0.0	14.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	14.0	0.0	0.0	0.0	14.0
2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3	102.8	0.0	0.0	0.0	102.8	0.0	0.0	0.0	0.0	0.0	0.0	60.0	0.0	0.0	60.0	102.8	60.0	0.0	0.0	162.8
4	83.9	0.0	0.0	0.0	83.9	0.0	0.0	0.0	0.0	0.0	0.0	62.5	0.0	0.0	62.5	83.9	62.5	0.0	0.0	146.4
5	73.0	0.0	0.0	0.0	73.0	0.0	0.0	0.0	0.0	0.0	0.0	42.1	0.0	0.0	42.1	73.0	42.1	0.0	0.0	115.1
6	52.4	0.0	0.0	0.0	52.4	0.0	0.0	0.0	0.0	0.0	0.0	65.9	0.0	0.0	65.9	52.4	65.9	0.0	0.0	118.3
7	64.0	22.7	0.0	0.0	86.7	0.0	0.0	0.0	0.0	0.0	0.0	87.6	0.0	0.0	87.6	64.0	110.3	0.0	0.0	174.3
8	42.1	0.0	0.0	0.0	42.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	42.1	0.0	0.0	0.0	42.1
9	23.2	0.0	0.0	0.0	23.2	0.0	6.7	0.0	0.0	6.7	0.0	0.0	0.0	0.0	0.0	23.2	6.7	0.0	0.0	29.8
10	36.5	0.0	0.0	0.0	36.5	3.2	0.0	0.0	0.0	3.2	0.0	0.0	0.0	0.0	0.0	39.7	0.0	0.0	0.0	39.7
11	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
12	30.2	0.0	0.0	0.0	30.2	0.0	13.0	0.0	0.0	13.0	0.0	0.0	0.0	0.0	0.0	30.2	13.0	0.0	0.0	43.2
2023	522.06	22.67	0.00	0.00	544.7	3.20	19.69	0.00	0.00	22.9	0.00	318.15	0.00	0.00	318.1	525.26	360.51	0.00	0.00	885.8
%	96%	4%	0%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	59%	41%	0%	0%	100%
2022	173.4	0.0	0.0	0.0	173.4	0.0	0.0	1.2	0.0	1.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	174.6
%	100%	0%	0%	0%	100%	0%	0%	100%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

Table 10: Sex of Cattle Slaughtered at Export Abattoirs - 2023 (Heads)

Month	Bulls	Cows	Heifers	Oxen	Total
Jan	185	1,518	341	1,778	3,822
Feb	145	580	296	2,772	3,793
Mar	247	1,698	920	5,014	7,879
Apr	263	2,261	773	4,669	7,966
May	401	3,192	1,066	5,657	10,316
Jun	466	3,047	1,416	10,056	14,985
Jul	247	1,824	1,158	7,202	10,432
Aug	341	2,739	1,522	6,691	11,293
Sep	267	2,511	1,449	6,797	11,024
Oct	183	919	829	4,564	6,495
Nov	237	1,485	836	5,028	7,587
Dec	138	943	507	3,364	4,952
2023	3,120	22,719	11,112	63,592	100,544

Table 11: Cattle Slaughtered at Various Abattoir Factories (Including Nca Abattoirs) - (Heads)

EXPORT ABATTOIRS												
	Meatco Windhoek		Beefcor Okahandja		Meatco Katima Mulilo		Meatco Rundu		Other Export Abattoirs		Total	
Months	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023
1	2,684	665	2,010	3,157	-	88	-	31	117	-	4,811	3,910
2	3,314	656	1,995	3,137	-	225	-	76	167	-	5,476	4,018
3	2,255	4,010	2,385	3,869	-	263	-	196	320	-	4,960	8,142
4	5,833	4,988	2,144	2,978	207	317	-	265	248	-	8,432	8,283
5	4,627	7,085	1,968	3,231	446	427	-	230	217	-	7,258	10,743
6	4,976	11,469	2,408	3,516	511	360	-	259	198	-	8,093	15,345
7	2,927	7,352	2,636	3,080	820	269	-	-	70	-	6,453	10,701
8	1,187	7,550	2,900	3,743	465	369	-	32	-	-	4,552	11,662
9	2,289	7,388	2,520	3,636	467	379	-	239	-	-	5,276	11,403
10	2,067	3,240	3,074	3,255	142	176	-	146	-	-	5,283	6,671
11	1,936	3,662	3,570	3,925	111	97	-	41	-	-	5,617	7,684
12	1,839	2,413	2,358	2,539	63	-	-	268	-	-	4,260	4,952
Total	35 933	60 478	29 968	40 066	3 232	2 970	0	1 783	1 337	0	70 470	105 297

* No slaughter for Oshakati, Brukarros and Witvlei abattoirs

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

Table 12: Type of Live Cattle Exports - 2023 (heads)

Month	Calves	Weaners	Stores	Tollies	Oxen	Breeding	Live Bovine	Heifers	Cow	Slaughter Cattle	Bulls	Cow with Calves	Total
1	300	9,260	0	260	0	0	0	40	0	0	0	0	9 860
2	110	8,072	0	130	0	0	0	0	0	0	13	12	8 337
3	379	11,867	0	120	0	83	0	463	0	0	5	0	12 917
4	526	11,841	0	337	0	0	0	510	0	0	1	0	13 215
5	1,972	8,345	297	90	0	0	0	691	0	0	18	0	11 413
6	1,579	10,702	0	0	0	0	0	396	127	0	77	0	12 881
7	274	14,191	0	820	0	287	0	104	43	0	16	0	15 735
8	1,676	19,014	0	1,028	0	200	0	579	0	0	15	0	22 512
9	864	12,158	294	382	0	36	0	84	51	0	28	0	13 897
10	271	7,834	0	1,451	0	0	0	581	0	33	8	0	10 178
11	440	13,964	0	398	3	0	66	887	25	0	59	60	15 902
12	293	5,567	0	469	13	0	0	367	14	0	41	0	6 764
2023	8,684	132,815	591	5,485	16	606	66	4,702	260	33	281	72	153,611
2022	17,068	256,370	1,182	10,710	32	1,212	132	9,364	520	66	562	144	297,362

*Bulls & castrate figures added to Bulls column

*Heifers&Tollies added to Weaners column

Table 13: Grades of Beef Carcasses at Svcf Export Abattoirs 2023 - %

% GRADES (Exported)	Jan- 23	Feb- 23	Mar- 23	Apr- 23	May- 23	Jun- 23	Jul- 23	Aug- 23	Sep- 23	Oct- 23	Nov- 23	Dec- 23	AVG 2023	AVG 2022
A0	0.34%	0.87%	0.57%	0.26%	0.12%	0.27%	0.61%	0.76%	0.57%	0.6%	0.69%	0.71%	0.53%	0.43%
A1	2.01%	4.17%	2.87%	2.12%	1.23%	2.71%	3.58%	2.56%	3.13%	4.6%	3.95%	2.32%	2.94%	2.19%
A2	22.97%	17.40%	5.58%	7.75%	8.33%	10.59%	18.99%	14.42%	12.55%	31.4%	24.66%	20.64%	16.27%	12.94%
A3	4.58%	6.41%	0.71%	0.78%	2.69%	3.39%	9.56%	7.12%	3.45%	7.0%	6.52%	4.91%	4.76%	5.05%
A4	0.13%	0.76%	0.01%	0.05%	0.23%	0.34%	1.33%	1.27%	0.58%	0.6%	1.11%	0.34%	0.56%	0.47%
A5	0.00%	0.18%	0.00%	0.03%	0.00%	0.04%	0.21%	0.25%	0.14%	0.1%	0.18%	0.04%	0.10%	0.05%
A6	0.03%	0.16%	0.00%	0.00%	0.01%	0.01%	0.10%	0.12%	0.05%	0.0%	0.11%	0.00%	0.05%	0.01%
AB0	0.42%	0.69%	1.03%	0.65%	0.60%	0.69%	0.68%	1.37%	0.85%	0.7%	1.19%	1.07%	0.83%	0.88%
AB1	1.67%	4.06%	6.24%	5.54%	4.10%	5.07%	4.41%	3.71%	3.94%	3.5%	3.18%	2.63%	4.01%	3.14%
AB2	8.95%	8.65%	11.56%	10.66%	12.88%	14.15%	11.75%	9.55%	14.09%	9.7%	8.16%	10.78%	10.90%	8.07%
AB3	1.88%	1.82%	1.66%	1.48%	2.96%	4.05%	4.57%	2.79%	3.60%	1.9%	2.41%	3.01%	2.68%	2.21%
AB4	0.05%	0.45%	0.14%	0.15%	0.37%	0.51%	0.73%	0.62%	0.53%	0.2%	0.45%	0.24%	0.37%	0.26%
AB5	0.00%	0.16%	0.01%	0.03%	0.06%	0.12%	0.13%	0.07%	0.14%	0.0%	0.13%	0.06%	0.08%	0.05%
AB6	0.00%	0.03%	0.00%	0.00%	0.02%	0.05%	0.04%	0.07%	0.03%	0.0%	0.01%	0.00%	0.02%	0.02%
B0	0.92%	1.85%	1.73%	1.41%	0.58%	1.31%	0.77%	1.57%	1.12%	1.2%	1.56%	1.76%	1.32%	1.82%
B1	2.69%	6.09%	8.38%	6.77%	4.22%	4.96%	5.02%	4.68%	5.75%	4.3%	5.26%	4.62%	5.23%	6.76%
B2	15.41%	16.90%	23.20%	19.78%	15.42%	15.29%	13.67%	12.72%	18.75%	12.6%	11.99%	15.55%	15.94%	19.92%
B3	2.17%	2.29%	4.20%	4.19%	4.49%	4.36%	2.97%	3.27%	4.52%	2.0%	2.99%	4.18%	3.47%	4.16%
B4	0.10%	0.45%	0.49%	0.53%	0.63%	0.52%	0.50%	0.69%	0.60%	0.2%	0.51%	0.34%	0.46%	0.49%
B5	0.00%	0.05%	0.15%	0.18%	0.11%	0.10%	0.06%	0.18%	0.10%	0.0%	0.22%	0.18%	0.11%	0.09%
B6	0.00%	0.05%	0.01%	0.09%	0.10%	0.09%	0.03%	0.10%	0.05%	0.0%	0.05%	0.04%	0.05%	0.03%
C0	1.96%	1.08%	1.43%	1.56%	1.05%	1.22%	1.24%	1.32%	1.00%	0.8%	1.07%	1.55%	1.27%	1.59%
C1	4.29%	3.08%	4.29%	4.31%	3.84%	3.81%	3.35%	3.54%	3.46%	2.5%	2.65%	2.99%	3.51%	3.48%
C2	22.29%	14.08%	19.01%	19.34%	20.80%	16.34%	10.52%	15.27%	14.31%	10.9%	12.73%	13.51%	15.76%	16.43%
C3	5.73%	5.40%	5.11%	8.13%	10.99%	7.11%	3.51%	8.15%	4.77%	3.8%	5.72%	6.42%	6.24%	6.91%
C4	0.65%	1.50%	0.63%	2.23%	2.27%	1.52%	0.77%	2.07%	1.10%	0.7%	1.41%	1.19%	1.34%	1.30%
C5	0.13%	0.42%	0.16%	0.70%	0.54%	0.40%	0.18%	0.52%	0.34%	0.1%	0.26%	0.24%	0.34%	0.33%
C6	0.03%	0.18%	0.09%	0.60%	0.37%	0.19%	0.11%	0.31%	0.13%	0.2%	0.20%	0.12%	0.21%	0.18%
MEASELS	0.47%	0.63%	0.58%	0.55%	0.92%	0.66%	0.55%	0.71%	0.34%	0.3%	0.42%	0.44%	0.55%	0.44%
CONDEMNED	0.10%	0.13%	0.11%	0.14%	0.09%	0.11%	0.09%	0.21%	0.05%	0.0%	0.20%	0.10%	0.11%	0.31%
TOTAL	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Carcasses (n)													TOTAL	
Total (n) 2023	3,822	3,793	7,879	7,966	10,316	14,985	10,432	11,293	11,024	6,495	7,587	4,952	100,544	
Total (n) 2022	4,811	5,476	4,960	8,225	6,811	7,576	5,633	4,087	4,809	5,141	5,506	4,197	67,232	
Total (n) 2021	1,834	2,485	4,740	3,999	5,100	5,791	6,784	6,407	4,771	5,733	3,741	3,611	54,996	
Total (n) 2020	1,897	2,721	4,224	4,475	10,073	6,388	4,666	2,540	2,241	4,133	4,244	2,922	50,524	
Total (n) 2019	1,811	5,743	13,312	11,335	18,687	15,218	14,310	17,027	13,202	7,626	8,142	2,151	128,564	

Table 14: Grades of Sheep Carcasses at Svcf Export Abattoirs 2023 - %

% GRADES (Exported)	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	AVG 2023	AVG 2022
A0	0.43%	2.21%	0.70%	0.37%	0.54%	0.32%	0.32%	0.65%	0.93%	2.2%	2.72%	5.67%	1.42%	1.46%
A1	5.19%	6.65%	3.49%	2.53%	2.89%	2.53%	2.86%	4.05%	4.17%	5.6%	7.56%	12.21%	4.98%	7.87%
A2	46.97%	61.35%	55.07%	53.94%	61.99%	63.35%	63.87%	56.70%	56.06%	54.2%	65.47%	62.00%	58.41%	46.48%
A3	14.94%	13.26%	13.95%	15.12%	13.71%	15.63%	15.02%	10.60%	14.38%	13.5%	8.37%	7.59%	13.01%	12.85%
A4	7.47%	3.95%	5.72%	5.12%	5.00%	5.66%	4.82%	3.78%	4.68%	4.5%	2.35%	1.67%	4.56%	3.58%
A5	4.98%	2.19%	3.50%	2.88%	2.56%	3.11%	2.23%	2.45%	2.09%	1.8%	1.15%	0.92%	2.49%	1.97%
A6	3.25%	0.72%	1.26%	0.94%	0.58%	0.83%	0.62%	0.75%	0.65%	0.5%	0.24%	0.17%	0.88%	0.85%
AB0	0.11%	0.07%	0.05%		0.01%	0.01%	0.02%	0.00%	0.20%	0.1%	0.24%	0.15%	0.08%	0.19%
AB1	0.00%	0.14%	0.24%	0.13%	0.09%	0.05%	0.11%	0.18%	0.42%	0.5%	0.57%	0.77%	0.27%	0.71%
AB2	3.79%	2.84%	5.56%	3.95%	2.79%	3.61%	2.59%	4.25%	6.51%	6.8%	4.63%	3.48%	4.23%	5.72%
AB3	3.35%	1.05%	1.95%	1.49%	0.87%	1.33%	1.13%	1.93%	2.34%	2.4%	0.76%	0.47%	1.59%	1.90%
AB4	1.73%	0.23%	0.54%	0.50%	0.51%	0.53%	0.52%	0.90%	1.18%	1.0%	0.15%	0.00%	0.65%	0.68%
AB5	1.41%	0.10%	0.18%	0.25%	0.27%	0.23%	0.39%	0.48%	0.87%	0.6%	0.14%	0.10%	0.42%	0.25%
AB6	0.22%	0.06%	0.08%	0.06%	0.09%	0.19%	0.04%	0.30%	0.25%	0.3%	0.05%	0.02%	0.13%	0.21%
B0	0.00%	0.00%	0.02%	0.01%	0.00%	0.01%	0.00%	0.00%	0.00%	0.0%	0.02%	0.07%	0.01%	0.04%
B1	0.00%	0.04%	0.08%	0.04%	0.07%	0.01%	0.01%	0.05%	0.11%	0.1%	0.15%	0.10%	0.06%	0.12%
B2	0.43%	0.62%	0.85%	1.20%	1.15%	0.57%	0.61%	1.68%	0.85%	0.7%	0.66%	0.87%	0.85%	1.35%
B3	0.11%	0.33%	0.37%	1.12%	0.99%	0.20%	0.53%	1.13%	0.20%	0.6%	0.32%	0.22%	0.51%	0.38%
B4	0.22%	0.13%	0.14%	0.49%	0.47%	0.14%	0.25%	0.53%	0.11%	0.3%	0.08%	0.05%	0.24%	0.18%
B5	0.11%	0.06%	0.05%	0.13%	0.22%	0.06%	0.19%	0.25%	0.14%	0.1%	0.07%	0.05%	0.12%	0.12%
B6	0.11%	0.04%	0.04%	0.01%	0.10%	0.10%	0.15%	0.20%	0.11%	0.1%	0.05%	0.02%	0.09%	0.10%
C0	0.22%	0.55%	0.23%	0.44%	0.16%	0.22%	0.55%	0.50%	0.85%	0.4%	0.42%	0.57%	0.43%	0.87%
C1	0.65%	0.55%	0.43%	0.69%	0.27%	0.20%	0.57%	0.73%	0.45%	0.5%	0.54%	1.02%	0.55%	1.18%
C2	2.71%	2.05%	3.81%	5.14%	2.70%	0.76%	1.93%	4.35%	1.83%	2.2%	2.74%	1.39%	2.63%	8.31%
C3	0.87%	0.55%	1.07%	2.06%	1.18%	0.14%	0.45%	2.18%	0.45%	0.7%	0.30%	0.15%	0.84%	1.89%
C4	0.54%	0.14%	0.39%	0.86%	0.50%	0.14%	0.15%	0.55%	0.06%	0.1%	0.19%	0.20%	0.31%	0.41%
C5	0.22%	0.12%	0.16%	0.42%	0.20%	0.03%	0.04%	0.60%	0.03%	0.1%	0.05%	0.00%	0.17%	0.19%
C6	0.00%	0.00%	0.10%	0.12%	0.07%	0.02%	0.02%	0.28%	0.06%	0.0%	0.02%	0.05%	0.06%	0.14%
MEASELS	0.00%	0.00%	0.00%	0.00%	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%	0.00%	0.00%	0.00%	0.00%	0.0%	0.00%	0.00%	0.00%	0.00%
TOTAL	100.00%	100%	100.00%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Carcasses (n)														TOTAL
Total (n) 2023	2,779	6,937	14,644	10,781	10,758	9,809	9,374	4,000	3,546	5,575	5,916	4,021		88,140
Total (n) 2022	840	1,090	3,086	5,002	3,782	4,204	2,587	1,739	1,588	1,240	3,634	5,355		34,147
Total (n) 2021	-	1,882	2,132	1,956	1,556	2,223	-	-	654	618	591	1,640		13,252
Total (n) 2020	2,373	4,329	5,763	4,609	3,617	1,610	982	1,135	923	-	427	-		25,768

Table 15: Average Beef Carcass Mass -2023-(kg)

GRADES	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	AVG 2023	AVG 2022
A0	199.91	224.03	227.46	211.02	235.00	208.24	215.14	197.95	221.49	205.62	214.26	209.24	214.56	215.40
A1	227.54	215.32	216.16	219.16	229.92	221.93	186.00	212.59	223.96	223.56	227.92	207.95	218.55	216.77
A2	215.71	209.84	220.32	229.87	238.77	233.86	234.28	239.61	238.41	233.49	239.05	229.14	230.29	231.51
A3	211.71	204.68	230.59	228.09	238.37	233.64	235.55	241.21	244.26	233.84	236.60	223.93	230.78	231.89
A4	217.98	226.97	254.90	282.15	249.16	234.57	243.80	238.95	245.75	235.03	241.80	241.89	242.82	245.00
A5		236.94		270.90		227.82	242.67	236.45	241.46	277.10	247.48	162.10	247.60	238.10
A6	171.90	239.60			228.30	263.50	243.63	278.58	227.08	221.50	225.94		233.34	241.02
AB0	229.98	226.20	236.59	231.03	245.17	233.81	228.19	225.07	240.42	223.00	238.34	203.90	232.53	230.16
AB1	243.72	234.98	235.75	236.83	243.44	239.58	232.25	240.19	239.74	238.90	228.04	229.10	237.58	236.25
AB2	250.89	241.91	246.28	245.13	248.43	251.80	250.61	254.74	258.13	249.24	248.95	253.01	249.65	249.84
AB3	243.86	253.95	266.49	256.49	260.57	263.60	255.38	273.61	270.18	249.29	263.91	265.00	259.76	261.68
AB4	230.55	234.49	288.69	272.04	276.57	264.16	258.42	279.94	267.39	258.21	259.07	262.24	262.69	265.57
AB5		266.65	311.80	246.95	299.09	272.38	255.10	338.94	265.58		259.16	291.07	279.52	280.67
AB6		208.70		-	222.90	217.52	264.60	338.57	289.20	340.60	251.60		237.08	237.08
B0	236.88	266.73	252.30	253.87	270.21	245.04	251.16	243.46	248.15	239.37	250.49	220.87	250.70	249.24
B1	262.59	252.42	253.92	254.07	252.75	251.83	245.66	254.32	249.40	249.13	244.04	237.59	251.83	249.56
B2	268.19	261.19	266.35	263.18	259.75	265.47	259.33	262.60	270.84	275.94	267.90	274.80	265.52	266.12
B3	275.03	276.02	281.19	284.15	277.91	282.79	275.06	290.20	289.16	288.31	286.99	289.96	282.44	283.80
B4	245.28	275.65	331.64	303.05	298.83	295.41	287.73	323.81	293.45	349.53	291.66	286.53	299.64	303.39
B5		316.35	378.19	294.61	333.45	301.69	296.68	351.78	296.87		267.59	325.08	315.25	316.23
B6		249.00	431.50	317.90	326.88	398.83	274.37	364.41	320.46	343.55	261.40	273.35	328.83	323.79
C0	224.65	253.83	256.89	268.14	270.86	291.42	253.46	230.13	253.63	256.96	270.68	222.00	257.33	257.09
C1	250.24	244.61	246.21	246.80	245.06	257.08	235.64	239.30	261.07	240.29	252.60	230.36	247.17	245.37
C2	251.97	262.47	252.17	253.49	376.21	257.92	248.16	258.28	260.81	261.83	251.15	259.71	266.77	267.47
C3	260.83	284.88	276.65	267.62	279.96	276.11	274.46	288.78	290.13	286.76	271.35	275.77	277.96	279.32
C4	278.05	289.51	295.18	287.95	295.35	284.59	290.38	311.17	316.85	321.49	274.41	280.06	294.99	295.18
C5	319.06	286.31	317.37	307.02	300.83	300.20	306.45	325.28	328.63	303.11	283.43	301.98	307.06	305.51
C6	259.00	278.47	340.30	324.88	317.56	309.78	335.28	360.25	303.48	307.16	318.94	321.68	314.10	319.80
Measels	230.01	255.02	247.52	246.96	251.84	258.68	248.25	258.65	263.41	251.39	221.35	272.10	250.43	252.13
Condemed	43.23	45.80	114.86	159.64	215.21	201.58	163.53	243.31	-	282.00	158.41	207.12	152.89	162.03
													AVERAGE MASS	
AVG 2023	233.95	244.08	269.53	250.45	268.56	261.50	253.04	273.40	257.31	265.94	251.82	252.05	256.80	
AVG 2022	255.33	252.62	257.38	256.82	258.34	275.63	263.39	251.40	265.27	268.94	255.99	247.14	259.02	
AVG 2021	226.14	235.31	233.94	249.19	267.71	257.32	262.19	256.83	253.30	261.10	260.10	266.24	242.40	
AVG 2020	215.64	224.46	231.90	270.96	257.80	245.48	238.72	246.92	232.40	256.08	249.00	239.46	242.40	
AVG 2019	226.70	234.11	240.59	253.88	240.23	241.03	236.33	238.14	237.57	233.37	214.78	231.00	235.64	
AVG 2018	248.90	242.10	247.70	256.40	250.80	252.10	248.70	245.10	241.50	236.70	237.50	229.30	244.73	

* 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 Sheep Carcass Mass at Export Abattoirs - 2023 - (kg)

CLASSES	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	AVG 2023
A0	13.00	15.15	17.16	14.70	14.38	15.38	14.33	13.78	14.63	13.50	13.40	12.78	14.49
A1	15.30	16.08	16.70	15.80	15.55	16.30	15.80	15.42	14.86	15.07	14.25	13.95	15.56
A2	17.10	17.94	18.60	18.45	18.87	18.65	18.88	17.59	17.10	17.32	16.55	15.81	17.91
A3	18.50	18.45	19.10	19.13	20.12	19.78	19.51	18.70	18.85	18.90	17.79	17.05	18.98
A4	18.90	18.92	18.99	19.71	20.65	20.38	19.95	18.77	19.68	20.20	18.22	17.80	19.49
A5	18.90	19.70	19.65	20.36	20.73	21.52	20.55	18.75	19.43	20.38	18.41	17.69	19.85
A6	19.20	21.17	19.87	20.75	21.50	20.56	21.97	20.15	18.62	19.77	18.24	18.01	20.16
AB0	14.50	19.30	16.38		19.60	14.40	10.00		18.74	17.27	15.17	13.92	16.15
AB1		18.42	16.94	17.87	17.39	17.06	17.37	18.24	16.38	17.57	17.06	16.24	17.43
AB2	20.01	20.41	19.79	20.48	20.14	21.48	20.30	20.14	19.13	19.52	18.58	18.66	20.00
AB3	20.70	20.61	21.52	22.30	21.33	22.96	21.02	22.29	20.71	22.62	20.07	21.55	21.47
AB4	20.70	19.80	22.10	22.90	21.85	24.15	20.71	22.55	21.31	23.70	20.56		21.85
AB5	20.90	20.24	23.50	23.46	22.38	24.34	21.85	24.38	19.73	24.66	21.29	19.00	22.43
AB6	21.40	19.85	23.19	24.17	23.23	26.72	19.08	23.76	20.60	27.03	16.60	18.00	22.33
B0			17.00	16.90		28.90						16.60	20.93
B1		20.67	17.65	16.68	11.86	17.20	20.10	17.10	17.90	18.50	15.16	21.65	17.28
B2	18.10	20.71	19.71	19.70	21.29	19.40	20.48	20.41	18.28	22.41	21.94	19.91	20.22
B3	22.10	20.77	22.45	22.68	24.13	19.51	21.90	21.96	20.10	25.48	24.78	26.16	22.35
B4	25.90	23.60	24.25	22.82	24.36	23.97	22.13	21.21	21.78	26.87	24.10	25.30	23.73
B5	20.10	25.30	27.71	23.75	24.25	27.40	21.68	23.30	28.36	25.40	26.73	26.30	24.91
B6	26.70	30.97	24.72	25.30	25.80	29.13	25.80	20.50	22.53	26.27	26.30	25.40	25.82
C0	14.70	16.80	16.06	14.99	16.19	13.95	20.65	16.40	14.17	13.99	15.35	17.65	15.75
C1	18.70	18.08	17.04	16.04	17.78	18.58	20.38	17.80	17.69	15.03	17.72	18.20	17.71
C2	21.41	20.28	20.39	19.47	20.84	21.70	20.33	20.90	20.64	20.63	20.06	20.71	20.60
C3	25.60	22.12	22.20	22.03	23.07	25.45	22.32	24.30	21.36	25.71	24.99	26.20	23.56
C4	28.24	23.82	22.31	23.15	24.30	25.87	23.60	26.60	25.30	18.53	24.90	25.30	24.24
C5	21.60	24.28	23.13	25.34	24.91	17.77	27.88	28.30	31.40	19.17	24.97		24.43
C6			24.13	28.54	26.94	29.40	35.40	33.20	28.05	37.80	28.70	29.10	30.24
AVG 2023	20.09	20.52	20.44	20.65	20.87	21.50	20.89	21.02	20.27	21.23	20.07	19.96	20.62
AVG 2022	19.25	20.47	19.35		18.15	20.17	19.40	22.13	18.89	17.59	18.11	21.30	19.53

Table 17: Average Producer Price Of Beef Carcasses at Export Abattoirs 2023 (N\$/kg)

CLASSES	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Avg 2023
A0	58.27	62.07	62.89	60.62	56.23	58.00	62.17	62.08	59.40	59.57	59.14	54.65	59.59
A1	66.03	63.94	63.37	60.64	61.22	60.89	61.63	61.15	61.48	61.60	60.58	60.07	61.88
A2	65.23	65.17	62.13	62.72	62.87	63.12	63.30	63.38	63.15	62.99	62.76	62.79	63.30
A3	64.98	64.17	63.20	62.85	63.73	64.34	64.77	65.63	63.23	63.04	64.15	63.84	63.99
A4	65.25	64.18	63.00	65.25	64.46	64.09	64.04	66.39	63.45	63.60	65.12	64.93	64.48
A5		64.65		68.00		63.76	66.09	66.95	63.14	62.34	65.48	62.99	64.82
A6	64.50	64.00			68.00	68.00	67.39	67.21	63.18	65.00	66.00		65.92
AB0	60.93	59.16	60.16	56.79	59.62	57.52	58.82	60.91	60.49	60.50	56.71	53.19	58.73
AB1	65.26	63.61	62.31	59.84	60.16	60.81	61.02	61.07	60.86	61.76	59.00	59.40	61.26
AB2	66.08	64.56	62.66	61.33	61.80	61.94	61.98	62.13	63.87	62.43	61.66	61.55	62.67
AB3	64.66	64.60	63.32	62.32	63.76	64.09	64.37	64.73	64.72	62.44	64.58	63.39	63.91
AB4	66.46	64.21	63.38	63.30	65.40	64.32	64.42	65.04	64.47	62.28	65.23	65.38	64.49
AB5		64.00	64.00	65.25	66.17	65.67	65.24	64.48	65.56		65.55	66.00	65.19
AB6		64.00			68.00	67.21	66.61	66.62	63.86	63.75	66.00		65.76
B0	57.05	61.20	58.48	55.99	60.70	54.09	58.20	58.93	58.35	58.46	54.38	54.15	57.50
B1	62.53	62.83	61.48	59.28	60.30	60.46	60.25	61.08	60.57	61.00	58.16	59.22	60.60
B2	66.22	63.79	62.53	60.60	61.33	61.26	60.93	61.60	62.40	61.57	60.40	61.71	62.03
B3	65.82	64.20	62.14	61.69	63.04	62.20	62.45	63.35	63.57	62.21	62.51	64.03	63.10
B4	66.94	64.79	45.54	62.45	64.33	62.16	62.28	63.66	63.42	62.98	64.29	64.53	62.28
B5		64.00	25.97	63.33	62.94	63.82	62.51	64.86	63.78		65.56	65.33	60.21
B6		68.00		64.26	65.25	63.77	68.00	65.27	65.79	65.00	66.00	66.00	65.73
C0	53.73	64.40	50.99	50.42	51.64	53.41	50.33	46.04	49.90	52.77	49.25	43.21	51.34
C1	62.90	62.95	59.46	55.91	57.77	59.14	57.82	56.20	58.16	57.67	56.55	56.86	58.45
C2	65.73	62.34	61.89	59.11	59.19	60.31	59.04	59.78	59.13	59.88	59.70	61.30	60.62
C3	65.14	64.50	60.34	61.94	62.17	37.88	59.85	62.48	60.03	61.81	63.51	63.39	60.25
C4	61.89	66.09	55.32	63.13	63.41	62.96	59.92	63.11	61.06	62.81	64.19	63.10	62.25
C5	61.80	67.26	48.79	65.42	65.07	63.24	60.46	64.21	61.35	62.74	64.87	64.78	62.50
C6	68.00	67.48	63.42	66.57	65.40	64.03	60.40	63.57	61.52	64.00	65.79	66.00	64.68
Measles	56.77	55.45	53.65	54.35	54.37	52.25	52.65	54.92	56.54	51.20	45.38	53.98	53.46
Condemned	6.30	6.50	14.13	17.95	25.24	23.49	20.83	26.10			17.19	21.37	17.91
AVG 2023	61.14	61.94	56.71	59.69	60.81	59.61	60.26	61.10	61.60	61.31	59.99	59.54	60.31
AVG 2022	60.40	59.35	61.25	60.44	57.94	59.58	60.19	58.16	58.47	60.53	60.63	62.07	59.92

Table 18: Average Producer Price Of Sheep Carcasses at Export Abattoirs 2023 (N\$/kg)

Grades	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	AVG
A0	50.76	53.27	53.79	51.92	53.04	55.71	58.04	56.10	55.93	58.52	57.22	56.54	55.07
A1	73.46	83.50	85.32	81.23	78.91	84.24	78.94	75.00	73.08	72.32	72.94	71.50	77.54
A2	75.59	89.19	89.95	89.13	89.82	88.18	88.81	79.76	76.67	74.82	77.13	76.00	82.92
A3	75.64	83.58	81.55	83.30	83.92	84.54	85.00	79.87	76.61	72.77	76.08	74.98	79.82
A4	62.61	68.87	62.30	66.99	61.90	65.22	64.90	63.15	70.88	63.32	68.85	68.45	65.62
A5	58.26	66.79	54.33	59.11	56.43	59.10	59.17	56.43	59.44	57.49	58.09	58.72	58.61
A6	58.26	54.31	51.07	57.64	51.54	58.54	59.15	55.82	60.10	57.12	58.06	57.80	56.62
AB0	46.09	44.42	45.59		48.00	40.43	36.54		39.52	46.16	49.02	47.61	44.34
AB1		66.19	66.78	77.47	62.66	73.96	69.17	59.55	59.64	62.34	61.16	62.33	65.57
AB2	61.99	70.34	72.09	79.17	71.96	78.90	77.26	70.01	64.54	65.10	65.34	64.74	70.12
AB3	62.61	64.49	73.62	72.76	63.69	80.90	65.70	65.92	68.45	63.17	65.38	61.69	67.37
AB4	65.22	61.85	59.99	61.83	51.87	54.90	52.62	51.39	62.79	59.09	61.55		58.46
AB5	47.83	44.74	49.49	51.43	44.73	49.94	46.76	44.58	52.54	49.64	50.91	46.00	48.21
AB6	47.83	44.48	53.12	46.23	45.23	48.21	44.63	43.90	51.43	54.46	46.09	56.00	48.47
B0			32.45	32.17		25.22				35.59	39.00	32.17	32.77
B1		46.57	50.76	53.38	32.30	46.52	49.96	48.28	48.70	49.39	38.41	45.19	46.31
B2	57.39	57.08	51.69	51.59	45.87	45.42	50.24	47.41	53.08	50.84	51.42	52.42	51.21
B3	57.39	56.20	51.70	49.78	45.32	47.01	46.92	47.00	54.60	50.98	50.00	48.78	50.47
B4	52.17	50.50	43.58	44.47	43.35	42.90	43.74	43.05	47.85	46.23	46.42	48.48	46.06
B5	47.83	44.48	41.08	43.48	41.80	45.22	42.68	43.34	48.71	45.22	34.57	42.61	43.42
B6	45.22	43.61	40.51	40.00	39.13	39.19	37.74	33.91	43.44	42.63	42.05	42.61	40.84
C0	33.04	32.40	31.10	28.61	29.58	29.90	29.10	28.57	29.58	31.17	30.95	30.01	30.33
C1	54.78	52.67	49.34	44.61	43.36	43.22	41.90	40.38	44.95	48.34	47.87	47.06	46.54
C2	53.42	53.60	48.87	46.31	43.73	41.82	43.83	44.08	46.73	49.27	50.77	48.27	47.56
C3	52.17	54.64	49.34	46.96	43.48	41.73	44.12	45.04	48.41	46.11	51.47	48.64	47.68
C4	46.61	46.32	42.38	42.65	41.55	40.27	42.32	42.44	43.48	45.57	44.54	45.22	43.61
C5	43.48	42.58	39.40	40.87	39.13	40.00	37.49	33.04	40.00	40.65	42.16		39.89
C6			39.45	40.87	39.13	36.52	33.04	33.04	42.50	40.00		37.39	37.99
AVG 2023	55.40	56.79	53.95	54.96	51.53	53.13	52.95	51.19	54.21	52.80	53.24	52.74	53.58
AVG 2022	61.35	64.06	59.18		60.92		64.53	62.17	62.30	59.14	62.92	56.29	61.29

Table 19.1a: nVCF National Livestock Auctions: Cattle Average Prices 2023

TYPE	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	AVG 2023
TOLLIES - N\$/kg	20.58	22.56	15.84	14.94	16.24	15.15	22.36	23.45	23.45	24.30	24.95	33.40	21.43
HEIFERS - N\$/kg	32.78	30.31	20.60	18.52	24.04	22.36	26.11	26.55	26.55	26.51	28.52	27.03	25.82
STORE OXEN- N\$/kg	23.51	21.37	19.68	15.88	18.87	19.85	22.19	24.71	24.71	26.96	31.61	35.05	23.70
SLAUGHTER OXEN - N\$/kg	33.24	27.04	24.73	20.02	21.69	19.54		25.33	25.33	28.09	29.42	29.14	25.78
COW WITH CALVES- N\$/kg													
COWS - KG	26.45	19.21	21.86	16.57	16.10	14.86	18.15	16.34	16.34	19.78	17.86	16.59	18.34
COWS MEDIUM- KG							21.48						21.48
SLAUGHTER BULLS - KG	26.60	17.34	20.19	15.47	21.21	16.46	20.70	22.59	22.59	28.14	20.87	23.93	21.34

Table 19.2a: nVCF National Livestock Auctions: Cattle Average Mass 2023

TYPE	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	AVG 2023
TOLLIES - N\$/kg	166.80	172.18	219.03	223.85	231.57	280.00	211.79	232.14	232.14	211.43	173.75	171.67	210.53
HEIFERS - N\$/kg	221.80	182.28	196.15	233.63	254.09	240.78	201.67	231.51	231.52	202.41	197.85	185.95	214.97
STORE OXEN- N\$/kg	287.78	267.07	289.94	286.80	333.59	344.19	398.10	294.32	294.32	280.88	248.53	249.77	297.94
SLAUGHTER OXEN - N\$/kg	431.70	488.13	453.62	416.79	480.90	482.59		418.64	418.64	457.20	420.27	428.13	445.15
COW WITH CALVES- N\$/kg													
COWS - KG	418.33	333.62	337.48	353.79	351.46	372.80	409.70	339.92	339.92	307.59	308.00	284.62	346.44
COWS MEDIUM- KG							440.00						440.00
SLAUGHTER BULLS - KG	434.17	402.33	401.25	512.14	515.77	511.00	500.00	501.67	501.67	485.00	493.33	330.83	465.76

Table 19.3a: National Livestock Auctions: Cattle Marketing 2023

TYPE	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total 2023
TOLLIES - N\$/kg	17	48	43	91	62	36	16	61	36	29	7	36	40
HEIFERS - N\$/kg	58	72	67	81	82	70	66	39	49	74	69	43	64
STORE OXEN- N\$/kg	32	75	17	101	66	99	171	27	62	21	23	22	60
SLAUGHTER OXEN - N\$/kg	47	209	138	204	179	186		90	70	33	42	14	110
COW WITH CALVES- N\$/kg	1	1	6	1	3	1			1				2
COWS - KG	21	46	89	132	110	143	51	46	57	55	27	29	67
COWS MEDIUM- KG							5						5
SLAUGHTER BULLS - KG	12	21	32	53	27	17	9	20	18	24	9	8	21
TOTAL CATTLE MARKETED	188	472	392	663	529	552	318	283	293	236	177	152	355

Table 19.4a: sVCF National Livestock Auctions: Cattle Average Prices 2023

TYPE	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	AVG 2023	AVG 2022
WEANERS - N\$/kg	37.12	33.29	25.81	24.92	26.51	23.48	26.42	27.04	24.11	24.24	27.11	30.69	27.56	37.62
TOLLIES - N\$/kg	39.72	36.19	30.06	29.61	28.83	26.98	31.22	31.74	29.34	29.61	33.24	34.16	31.73	38.33
HEIFERS - N\$/kg	35.51	33.44	27.03	26.71	26.19	24.42	27.69	28.23	26.36	26.41	29.21	30.45	28.47	35.40
STORE OXEN - N\$/kg	32.46	31.69	27.23	26.91	26.42	24.42	26.68	28.04	27.09	26.89	28.22	29.59	27.97	31.45
STORE HEIFERS - N\$/kg	30.11	30.91	25.49	26.08	25.29	24.21	26.09	25.74	26.62	25.04	26.53	28.42	26.71	31.36
SLAUGHTER OXEN - N\$/kg	33.56	33.09	27.92	27.88	27.56	27.55	27.24	29.15	29.49	29.28	29.54	30.16	29.37	31.10
SLAUGHTER HEIFERS - N\$/kg	31.54	31.21	26.59	27.17	25.45	26.29	25.46	27.19	27.51	27.73	27.93	29.31	27.78	30.64
COW FAT - N\$/kg	32.96	32.51	27.91	27.05	26.63	26.63	28.31	29.21	29.07	28.71	29.24	29.35	28.97	30.47
COWS MEDIUM- KG	29.55	29.21	23.51	24.15	23.75	23.46	24.22	25.31	24.58	24.39	25.07	26.65	25.32	27.52
COW LEAN - N\$/kg	24.62	24.49	19.36	19.25	18.59	18.15	17.86	18.88	19.87	17.85	19.33	20.31	19.88	23.49
SLAUGHTER BULLS - KG	30.36	29.28	24.92	24.36	24.46	22.81	24.02	25.92	25.99	25.83	26.57	27.78	26.03	28.06

LABTA form the basis for National Auction prices

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Table 19.5a: sVCF National Livestock Auctions: Cattle Average Mass 2023

TYPE	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	AVG 2023	AVG 2022
WEANERS - N\$/kg	169.00	166.00	157.00	147.00	151.00	162.00	135.00	151.00	155.00	161.00	187.00	189.00	160.83	167.08
TOLLIES- KG	191.00	201.00	209.00	211.00	206.00	198.00	199.00	197.00	194.00	206.00	199.00	203.00	201.17	209.42
HEIFERS- KG	194.00	199.00	196.00	207.00	214.00	201.00	202.00	201.00	198.00	224.00	218.00	215.00	205.75	207.75
STORE OXEN- KG	308.00	317.00	302.00	314.00	321.00	318.00	326.00	312.00	309.00	315.00	321.00	314.00	314.75	312.50
STORE HEIFERS- KG	298.00	309.00	322.00	298.00	314.00	316.00	296.00	305.00	298.00	301.00	289.00	295.00	303.42	308.33
SLAUGHTER OXEN- KG	511.00	493.00	485.00	504.00	489.00	506.00	487.00	468.00	472.00	495.00	511.00	483.00	492.00	508.67
SLAUGHTER HEIFERS- KG	316.00	321.00	346.00	398.00	368.00	372.00	432.00	392.00	398.00	392.00	387.00	372.00	374.50	368.67
COWS FAT -KG	524.00	492.00	487.00	498.00	478.00	471.00	498.00	489.00	482.00	472.00	498.00	492.00	490.08	495.58
COWS MEDIUM- KG	452.00	447.00	441.00	466.00	459.00	450.00	433.00	419.00	421.00	426.00	433.00	427.00	439.50	447.33
COW LEAN -KG	344.00	332.00	341.00	362.00	351.00	327.00	356.00	332.00	351.00	361.00	369.00	352.00	348.17	384.17
SLAUGHTER BULLS - KG	588.00	562.00	512.00	562.00	544.00	504.00	581.00	576.00	556.00	515.00	552.00	545.00	549.75	576.75
COWS WITH CALVES- KG														

LABTA form the basis for National Auction mass

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

Table 19.6a: National Livestock Auctions: Cattle Marketing 2023

TYPE	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total 2023	Total 2022
WEANER - HEADS	314	1,101	1,347	863	1,225	877	126	184	261	198	325	412	7,233	9,945
TOLLIES - HEADS	3,129	7,698	8,223	5,798	7,981	5,518	7,947	7,626	4,794	3,833	6,449	3,214	72,210	79,020
HEIFERS - HEADS	2,011	4,948	5,382	3,881	5,590	3,823	6,604	6,942	4,371	3,433	5,541	2,107	54,633	46,879
STORE OXEN - HEADS	398	840	1,023	951	947	665	2,477	3,135	2,632	2,231	3,769	411	19,479	6,790
STORE HEIFERS - HEADS	311	1,068	1,155	1,031	1,036	727	2,229	2,895	2,532	2,031	3,343	382	18,740	4,996
SLAUGHTER OXEN - HEADS	47	214	263	198	371	243	748	812	438	451	788	311	4,884	6,996
SLAUGHTER HEIFERS - HEADS	18	171	188	163	181	121	725	755	455	411	655	151	3,994	3,289
COWS FAT - HEADS	312	1,087	1,098	776	1,021	563	1,138	1,102	542	491	502	438	9,070	7,927
COWS MEDIUM - HEADS	524	1,032	1,205	879	1,256	773	2,087	2,412	1,378	1,078	1,849	827	15,300	10,890
COW LEAN - HEADS	266	832	859	645	416	467	738	1,372	1,509	1,028	1,945	523	10,600	7,488
SLAUGHTER BULLS - HEADS	29	103	147	87	79	44	58	73	45	39	93	17	814	1,009
COWS WITH CALVES - HEADS	25	114	117	75	97	67	101	121	81	58	141	51	1,048	708
LABTA TOTAL CATTLE MARKETED	7,384	19,208	21,007	15,347	20,200	13,888	24,978	27,429	19,038	15,282	25,400	8,844	218,005	185,937

LABTA form the basis for National Auction prices

Table 19.1b: sVCF National Livestock Auctions: Sheep Average Prices 2023

TYPE	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	AVG 2023	AVG 2022
SHEEP LAMB DORPER - N\$/kg	36.11	35.56	32.87	30.31	31.17	33.26	32.14	32.87	29.88	30.14	30.95	35.12	32.53	36.62
SHEEP CASTRATE DORPER - N\$/kg	34.17	34.02	31.57	29.73	30.22	30.22	31.89	32.12	29.82	29.79	30.31	33.74	31.47	35.34
SHEEP EWE DORPER - N\$/kg	31.61	30.12	26.83	26.57	25.18	24.98	28.55	29.13	27.84	28.11	29.14	29.88	28.16	31.21
SHEEP EWE & LAMB DORPER - N\$/kg														
SHEEP RAM DORPER - N\$/kg	27.89	29.79	24.83	23.74	25.11	24.71	23.77	26.78	27.11	28.67	27.86	27.71	26.50	28.24

LABTA form the basis for National Auction prices

Table 19.2b: sVCF National Livestock Auctions: Sheep Average Mass 2023

TYPE	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	AVG 2023	AVG 2022
SHEEP LAMB DORPER - KG	32.00	33.00	31.00	34.00	32.00	34.00	28.00	30.00	27.00	29.00	31.00	35.00	31.33	34.17
SHEEP CASTRATE DORPER - KG	37.00	41.00	39.00	43.00	39.00	43.00	38.00	36.00	35.00	34.00	38.00	42.00	38.75	41.08
SHEEP EWE DORPER - KG	42.00	47.00	45.00	48.00	46.00	42.00	41.00	43.00	37.00	41.00	44.00	46.00	43.50	43.50
SHEEP EWE & LAMB DORPER - KG														
SHEEP RAM DORPER - KG	58.00	61.00	59.00	54.00	51.00	53.00	48.00	56.00	52.00	55.00	56.00	58.00	55.08	53.17

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

Table 19.3b: National Livestock Auctions: Sheep Marketing 2023

TYPE	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total 2023	Total 2022
SHEEP LAMB DORPER - KG	987	1,220	1,338	1,356	765	1,112	998	608	301	412	1,727	724	962.33	17,972.00
SHEEP CASTRATE DORPER - KG	1,344	1,565	1,726	1,746	811	1,202	1,024	657	358	461	1,766	517	1,098.08	17,081.00
SHEEP EWE DORPER - KG	965	1,062	1,122	1,138	378	545	798	372	269	405	1,891	659	800.33	7,220.00
SHEEP EWE & LAMB DORPER - KG	11	18	6	23	11	14	54	25	4	14	23	35		157.00
SHEEP RAM DORPER - KG	52	73	125	102	49	134	47	28	11	12	55	22	59.17	926.00
TOTAL	3,359	3,938	4,317	4,365	2,014	3,007	2,921	1,690	943	1,304	5,462	1,957	35,277	43,356

LABTA form the basis for National Auction prices

Table 19.1c: sVCF National Livestock Auctions: Goat Average Prices 2023

TYPE	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	AVG 2023	AVG 2022
GOAT LAMB - N\$/kg	35.00	35.91	33.62	30.12	30.92	35.14	29.54	30.21	26.14	27.31	32.73	33.18	31.65	39.71
GOAT KAPATER - N\$/kg	35.38	34.47	31.78	30.14	30.49	37.29	30.76	31.69	32.24	32.48	33.06	36.94	33.06	37.24
GOAT EWE - N\$/kg	29.56	27.21	25.08	26.03	28.92	28.91	27.03	29.87	29.69	27.73	30.25	31.68	28.50	34.29
GOAT EWE & LAMB - N\$/kg														
GOAT RAM - N\$/kg	26.14	25.81	24.65	26.12	28.02	31.27	27.89	28.14	28.47	26.14	27.34	30.91	27.58	29.84

LABTA form the basis for National Auction prices

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

Table 19.2c: sVCF National Livestock Auctions: Goat Average Mass 2023

TYPE	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	AVG 2023	AVG 2022
GOAT LAMB - KG	23.00	21.00	23.00	22.00	23.00	24.00	23.00	24.00	21.00	25.00	24.00	22.00	22.92	22.00
GOAT KAPATER - KG	48.00	46.00	39.00	41.00	38.00	42.00	34.00	36.00	38.00	33.00	44.00	49.00	40.67	41.92
GOAT EWE - KG	41.00	48.00	47.00	45.00	41.00	43.00	38.00	37.00	35.00	37.00	39.00	42.00	41.08	43.00
GOAT EWE & LAMB - KG														
GOAT RAM - KG	52.00	48.00	45.00	44.00	52.00	49.00	48.00	51.00	50.00	42.00	52.00	47.00	48.33	49.83

LABTA form the basis for National Auction mass

*BLANK spaces indicate that no data was collected for that time period

Table 19.3c: National Livestock Auctions: Goat Marketing

TYPE	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total 2023	Total 2022
GOAT LAMB - HEADS	1,974	1,603	2,030	1,943	1,782	2,752	2,161	1,239	729	2,011	3,102	1,789	23,115	26,107
GOAT KAPATER - HEADS	2,148	1,736	2,268	2,112	2,005	3,156	2,582	1,416	833	2,177	3,206	2,515	26,154	26,565
GOAT EWE - HEADS	1,198	977	1,485	1,469	1,212	2,050	2,956	1,535	886	2,247	3,747	2,630	22,392	15,446
GOAT EWE & LAMB - HEADS	12	20	9	56	26	16	12	48	12	24	60	28	323	222
GOAT RAM - HEADS	142	117	179	129	105	120	242	189	148	131	218	185	1,905	1,315
TOTAL GOATS MARKETING	5,474	4,453	5,971	5,709	5,130	8,094	7,953	4,427	2,608	6,590	10,333	7,147	73,889	69,655

LABTA form the basis for National Auction mass

Table 20: Total Marketing of Cattle-(N) - T1.1

YEAR	TOTAL LIVE EXPORTS	NAMIBIA EXPORT ABATTOIRS	NAMIBIA EXPORT ABATTOIRS	NAMIBIA BUTCHERS	NAMIBIA BUTCHERS	NAMIBIA TOTAL	SLAUGHTER MASS
		sVCF	N.C.A.	sVCF	nVCF	PRODUCTION	
1968	259,490	32,333	—	26,666		318,489	220.10
1969	240,591	46,915	—	26,156		313,662	215.30
1970	312,383	75,219	—	31,295		418,897	200.10
1971	371,502	10,186	—	30,409		412,097	192.40
1972	429,195	122,313	—	33,521		585,029	194.80
1973	324,547	149,414	—	35,039		509,000	198.20
1974	212,478	33,853	—	30,445		276,776	212.10
1975	249,565	43,823	—	34,433		327,821	216.40
1976	260,869	93,214	—	37,455		391,538	220.10
1977	199,757	115,175	—	35,348		350,280	216.10
1978	239,994	123,545	—	35,338		398,877	216.00
1979	228,857	162,762	—	31,556		423,175	203.10
1980	236,435	185,613	—	41,112		463,160	209.50
1981	330,642	108,356	—	34,377		473,375	205.50
1982	184,954	106,015	—	32,348		323,317	199.20
1983	114,258	118,486	—	35,902		268,646	214.00
1984	112,501	118,493	323	37,573		268,890	218.00
1985	137,375	120,936	3,641	39,094		301,046	212.80
1986	142,178	112,435	5,241	44,230		304,084	216.90
1987	184,153	115,889	5,587	42,571		348,200	221.30
1988	160,077	120,807	5,877	40,241		327,002	225.00
1989	163,067	138,223	5,079	40,009		346,378	225.00
1990	144,582	136,261	5,052	37,565		323,460	220.00
1991	135,367	151,828	4,837	41,813		333,845	227.80
1992	157,071	154,643	17,106	36,814		365,634	232.00
1993	179,648	166,609	16,512	37,931		400,700	234.00
1994	190,660	162,672	18,604	34,108		406,044	227.00
1995	198,773	156,381	29,690	29,645		414,489	221.34
1996	279,127	170,707	19,724	28,405		497,963	209.20
1997	92,661	88,879	13,522	31,713		226,775	222.40
1998	148,734	126,824	18,488	26,620		320,666	225.90
1999	152,416	159,522	19,410	20,021		351,369	223.20
2000	79,969	140,589	18,604	22,956		262,118	234.10
2001	110,127	142,624	15,701	41,073		309,525	239.60
2002	148,350	149,833	24,499	15,654		338,336	240.70
2003	150,601	143,885	17,776	9,950		322,212	238.50
2004	144,573	139,162	9,545	9,191		302,471	240.40
2005	210,945	141,348	16,302	8,477		377,072	245.10
2006	172,790	111,821	21,170	12,016		317,797	249.10
2007	172,587	115,460	18,881	10,893		317,821	251.80
2008	129,862	129,622	9,798	10,923		280,205	243.10
2009	133,156	130,035	7,876	9,210		280,277	246.88
2010	198,816	127,141	15,704	15,866		357,527	250.25
2011	204,858	112,602	18,757	20,825		357,042	251.27
2012	128,493	102,980	9,581	23,910		264,964	248.49
2013	262,929	115,819	13,217	33,423		425,388	236.64
2014	103,199	111,101	8,019	21,598	666	244,583	231.76
2015	282,197	122,267	-	22,367	542	427,373	232.85
2016	166,161	103,097	-	35,837	187	305,282	237.49
2017	316,206	83,790	-	39,383	680	440,059	236.87
2018	318,880	74,171	-	40,698	921	434,670	244.73
2019	294,352	128,564	-	50,000	2,368	475,284	235.64
2020	159,414	50,414	110	41,443	2,276	253,657	242.40
2021	137,784	54,996	1,528	40,676	2,463	237,447	252.45
2022	141,388	67,232	3,336	40,570	4,257	256,783	259.02
2023	153,611	100,544	4,753	37,929	6,304	303,141	256.80

Table 21: Total Marketing of Small Stock - (N)- T1.2

	TOTAL LIVE	NAMIBIA	NAMIBIA	NAMIBIA
YEAR	EXPORTS	EXPORT ABATTOIRS	BUTCHERS	TOTAL PRODUCTION
1968	285 936	5 558	112 917	404 411
1969	283 024	6 392	127 829	417 245
1970	256 949	8 755	140 528	406 232
1971	267 023	7 837	148 779	423 639
1972	219 508	2 309	107 470	329 287
1973	167 002	911	88 655	256 568
1974	217 363	5 689	92 646	315 698
1975	314 335	-	98 231	412 566
1976	290 948	-	98 722	389 670
1977	275 951	-	101 425	377 376
1978	253 160	-	117 267	370 427
1979	248 171	-	121 450	369 621
1980	204 050	-	131 670	335 720
1981	583 182	28 220	139 333	750 735
1982	514 514	59 527	139 994	714 035
1983	259 710	65 608	142 323	467 641
1984	302 216	89 713	146 842	538 771
1985	546 513	57 581	143 372	747 466
1986	525 882	41 126	118 239	685 247
1987	604 951	44 039	137 621	786 611
1988	597 621	48 985	132 082	778 688
1989	843 112	87 196	117 011	1047 319
1990	853 553	102 070	132 676	1088 299
1991	839 537	108 777	141 557	1089 871
1992	1045 809	147 603	152 492	1345 904
1993	817 608	102 319	118 231	1038 158
1994	888 410	115 290	96 481	1100 181
1995	1008 662	52 907	121 829	1183 398
1996	928 614	2 198	128 522	1059 334
1997	865 951	0	87 714	953 665
1998	1086 320	2 552	105 213	1194 085
1999	908 153	236 919	196 670	1341 742
2000	755 363	214 754	192 795	1162 912
2001	965 713	254 966	153 706	1374 385
2002	1149 149	318 713	45 414	1513 276
2003	1123 102	366 454	23 155	1512 711
2004	756 464	435 676	38 427	1230 567
2005	546 103	772 422	23 715	1342 240
2006	535,121	725,558	74,101	1,334,780
2007	458,454	856,438	83,044	1,397,936
2008	301,196	762,647	76,818	1,140,661
2009	332,914	865,758	85,946	1,284,618
2010	369,957	842,559	77,137	1,289,653
2011	337,971	742,986	65,475	1,146,432
2012	314,648	768,522	76,311	1,159,481
2013	427,240	798,963	130,345	1,356,548
2014	326,221	559,160	96,854	982,235
2015	628,580	444,927	79,024	1,152,531
2016	452,162	321,413	132,161	905,736
2017	535,476	238,104	149,100	922,680
2018	604,106	191,029	179,361	974,496
2019	601,328	154,398	132,636	888,362
2020	309,086	26,519	130,518	466,123
2021	392,232	13,252	113,683	519,167
2022	561,312	34,147	130,411	726,448
2023	749,147	88,140	116,943	954,230

Table 22: Total Marketing of Pigs - (N) - T1.3

YEAR	MEATCO	LIVE EXPORTS	BUTCHERS	TOTAL
1968	-	-	19,116	19,116
1969	-	25	21,884	21,909
1970	4,840	125	19,300	24,265
1971	4,362	44	21,378	25,784
1972	427	248	19,245	19,920
1973	134	224	23,388	23,746
1974	353	327	28,523	29,203
1975	-	139	30,856	30,995
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
2022		-	46,330	46,330
2023		198	45,300	45,498

Table 23: Time Series -Beef Producer Carsass Prices-T2.1

Year	Beef Producer Carcass Prices(N\$/kg)
1968	0.33
1969	
1970	0.37
1971	0.39
1972	0.39
1973	0.53
1974	0.64
1975	0.72
1976	0.82
1977	0.91
1978	
1979	
1980	1.46
1981	2.07
1982	1.72
1983	
1984	
1985	2.09
1986	2.52
1987	
1988	4.52
1989	4.45
1990	4.54
1991	
1992	5.11
1993	5.33
1994	7.41
1995	7.32

Year	Beef Producer Carcass Prices(N\$/kg)
1996	7.24
1997	8.11
1998	8.13
1999	8.30
2000	9.06
2001	9.86
2002	12.92
2003	11.30
2004	11.46
2005	12.30
2006	16.21
2007	17.11
2008	21.79
2009	20.41
2010	18.70
2011	23.54
2012	22.90
2013	25.35
2014	28.08
2015	25.68
2016	28.57
2017	35.64
2018	40.93
2019	43.05
2020	43.36
2021	52.52
2022	59.92
2023	60.31

*Beef carcass prices are simple all-grade averages

*Blank spaces indicate that no data was available that year

Table 24: Time Series -Sheep Producer Carcass Prices-T2.2

Year	Sheep Producer Carcass Prices(N\$/kg)
1968	0.34
1969	
1970	0.37
1971	0.37
1972	0.43
1973	0.49
1974	0.65
1975	0.74
1976	0.86
1977	0.87
1978	
1979	
1980	1.97
1981	2.52
1982	2.46
1983	
1984	
1985	3.85
1986	4.17
1987	
1988	6.15
1989	5.63
1990	6.00
1991	
1992	7.03
1993	7.95
1994	10.77
1995	10.03

Year	Sheep Producer Carcass Prices(N\$/kg)
1996	10.43
1997	11.09
1998	10.48
1999	10.74
2000	11.85
2001	11.68
2002	14.18
2003	14.66
2004	14.43
2005	14.61
2006	17.66
2007	18.86
2008	20.19
2009	20.44
2010	22.25
2011	31.71
2012	29.72
2013	27.12
2014	33.46
2015	36.12
2016	43.36
2017	37.90
2018	43.36
2019	41.57
2020	47.85
2021	58.58
2022	61.29
2023	53.58

*Sheep carcass prices are simple all-grade averages

*Blank spaces indicate that data for that period is no available

Table 25: Time Series -Live Weaner Auction Price-T2.3

Year	Live Weaner Auction Prices (N\$/KG) - sVCF
1994	956.00
1995	812.75
1996	749.00
1997	1,089.00
1998	969.00
1999	4.36
2000	5.79
2001	6.16
2002	7.98
2003	7.15
2004	4.14
2005	8.37
2006	12.78
2007	11.25
2008	11.49
2009	13.10
2010	13.99
2011	18.80
2012	17.72
2013	14.63
2014	17.69
2015	18.04
2016	16.72
2017	25.19
2018	30.88
2019	24.04
2020	35.02
2021	39.89
2022	37.62
2023	27.56

*Weaner prices for the priod 1994-1998 are expressed per head

*Blank spaces indicate that data for that time period was not available

Table 26: Meat & Meat Exports and Imports -T3

YEAR	Beef Exports (kg)	Mutton Exports (kg)	Beef Imports (kg)	Mutton Imports (kg)	Pork Imports (kg)	Processed Canned meat Imports (kg)
1968	-					
1969	794,908.40					
1970	11,891,446.00					
1971						
1972	19,853,455.00					
1973						
1974						
1975	6,620,677.00					
1976	11,710,507.00					
1977	14,646,290.00					
1978						
1979						
1980	20,764,550.00					
1981	9,399,200.00					
1982	10,545,239.00					
1983						
1984	20,206,182.00					
1985	18,932,573.00					
1986	18,432,634.00					
1987	20,487,017.00					
1988	21,695,256.00					
1989	29,208,948.00					
1990						
1991	27,711,822.00					
1992	27,325,706.00					
1993	20,577,744.00					
1994	24,114,979.00		1,384,412.00	499,657.00	985,364.00	
1995	26,665,627.00		978,913.00	307,812.00	1,651,814.00	
1996	25,013,717.00		1,033,187.00	470,433.00	1,127,627.00	
1997	23,203,000.00		5,814,631.00	654,726.00	2,652,608.00	
1998	22,491,000.00		1,865,442.00	633,810.00	1,803,338.00	
1999	33,650,000.00	2,529,109.00	564,721.00	180,539.00	1,648,887.00	
2000	22,452,000.00	2,631,175.00	798,550.00	436,354.00	2,206,298.00	
2001	26,195,000.00	2,979,669.00	373,227.00	281,815.00	3,462,196.00	
2002	25,644,000.00	4,387,436.00	723,192.00	137,059.00	4,146,332.00	
2003	24,251,000.00	5,745,486.00	892,895.00	197,378.00	4,064,874.00	
2004	27,118,000.00		252,385.00	109,742.00	3,406,113.00	2,186,417.00
2005	29,051,000.00		243,831.00	244,769.00	3,205,860.00	2,824,321.00
2006	24,415,000.00		338,504.00	278,348.00	2,309,588.00	3,209,420.00
2007	22,842,000.00	15,415,502.00	341,273.00	329,391.00	2,361,216.00	2,829,521.00
2008	22,086,000.00	14,523,473.00	780,381.00	238,819.00	2,561,835.00	3,849,931.00
2009	20,664,000.00	15,747,890.00	705,018.00	84,453.00	4,655,438.00	2,360,635.00
2010	21,083,000.00	13,694,279.00	332,722.00	171,686.00	3,468,631.00	3,465,246.00
2011	20,643,000.00	13,509,253.00	39,903.00	55,823.00	2,744,216.00	1,577,907.00
2012	19,400,000.00	14,158,826.00	815.00	49,640.00	2,036,420.00	1,399,671.00
2013	23,211,000.00	13,418,634.00	67,642.00	62,550.00	2,383,859.00	3,413,651.00
2014	20,199,791.09	9,197,363.00	565,634.00	106,636.00	2,734,247.00	3,921,730.00
2015	23,617,000.00	7,064,659.00	1,037,820.90	253,542.54	3,705,898.89	7,311,930.59
2016	18,581,300.00	5,047,946.10	1,558,486.00	250,629.00	3,709,940.00	11,549,724.00
2017	18,709,403.86	3,252,357.00	1,394,412.00	172,738.00	2,668,724.00	4,605,974.00
2018	16,194,763.00	3,027,326.00	1,575,548.00	116,724.00	2,630,593.00	2,777,646.00
2019	26,638,317.00	2,535,527.00	1,022,867.00	113,070.00	3,416,945.00	2,559,702.00
2020	8,421,734.00	299,762.00	887,615.00	199,322.00	3,439,584.00	2,659,382.00
2021	7,865,204.00	174,570.00	1,080,676.00	251,142.00	4,894,675.00	3,489,355.00
2022	10,630,828.00	395,016.00	561,726.00	302,000.00	5,444,504.00	3,133,147.00
2023	16,916,508.00	940,863.00	376,523.00	237,599.00	5,739,493.00	1,793,314.00

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

*Beef Exports between the years 1989-1998 were converted to kilograms from Carcass Units

*Beef Exports between the years 1968-1988 and 1998-2020 were converted to kilograms from tons

Table 27: Time Series - Slaughter Mass T4

	CATTLE	SHEEP
YEAR	SLAUGHTER MASS (kg)	SLAUGHTER MASS (kg)
1968	220.10	
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

	CATTLE	SHEEP
YEAR	SLAUGHTER MASS (kg)	SLAUGHTER MASS (kg)
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
2022	259.02	19.53
2023	256.80	20.62

Table 28: Livestock Census Figures for 2023

SV District	Cattle	Sheep	Goats	mixed flock	Horses	Donkeys	Camels	Pigs	Poultry	Ostrich	Dogs	Cats
KATIMA MULILO	165,542	434	112,904	0	0	0	0	918	58,479	0	6,128	525
ONDANGWA	81,548	8,255	61,124	0	148	6,291	0	7,134	83,114	0	7,048	2,863
OUTAPI	121,500	20,827	255,266	276,093	628	16,026	0	17,492	169,655	0	14,204	7,157
EEENHANA	188,875	2,065	239,351	0	1,245	16,491	0	15,327	188,125	0	14,645	6,539
OSHIKOTO-OMUTHIYA	171,108	2,567	147,024	179,678	2,079	7,423	1	5,809	203,738	22	9,733	524
OSHIKOTO-TSUMEB	40,333	15,782	21,587	0	190	111	0	5,374	7,295	0	536	363
OTAVI	144,918	71,100	127,694	0	459	404	0	5,450	11,935	59	929	481
KAVANGO EAST	102,533	7,643	61,778	69,871	317	2,051	0	1,728	58,731	23	9,270	3,690
KAVANGO WEST	159,512	4,183	61,324	65,507	848	4,965	0	1,627	13,675	0	3,809	829
OPUWO	47,943	44,753	174,506	0	983	2,941	0	631	2,697	0	1,286	476
OUTJO	18,521	11,009	9,170	0	225	250	0	165	3,022	2	610	165
KAMANJAB	21,072	23,728	42,561	66,829	425	633	0	596	9,067	18	1,922	369
GROOTFONTEIN	174,745	87,089	46,983	28,480	196	481	0	330	8,000	0	2,687	353
OKAHANDJA	113,084	11,345	6,082	0	891	608	0	9,306	102,528	163	2,264	1,030
OTJIWARONGO	270,012	0	0	166,467	216	180	0	106	3,796	12	540	43
OKAKARARA	93,746	29,063	38,843	67,909	1,753	3,282	0	77	49,477	0	6,714	2,195
GOBABIS	495,254	474,635	28,069	0	3,094	1,794	0	437	7,469	0	2,317	1,053
AMINUIS	50,795	48,680	2,879	0	317	184	0	45	766	0	238	108
LEONARDVILLE	88,892	85,191	5,038	0	555	322	0	78	1,341	0	416	189
OTJINENE	86,048	5,031	6,583	0	2,707	6,656	0	0	6,404	0	7,314	435
EPUKIRO	90,201	41,434	47,159	0	4,769	3,252	0	0	6,551	0	3,128	914
OMARURU	16,351	11,404	17,449	0	690	1,210	5	175	44,240	30	1,401	338
WALVIS BAY	83	147	662	0	9	41	41	198	312	0	42	13
WINDHOEK	214,395	329,296	198,434	0	4,500	900	0	900	10,980,720	450	18,000	900
MARIENTAL	36,566	293,500	47,831	0	2,772	3,139	0	11,996	8,349	406	11,413	1,008
KEETMANSHOOP	15,603	194,004	47,346	0	2,786	2,732	0	212	3,714	262	2,658	473
TSES	226	2,812	686	0	40	40	0	3	54	4	39	7
BETHANIE	6,784	84,350	20,585	0	1,211	1,188	0	92	1,615	114	1,156	206
KARASBURG	1,100	68,032	6,243	75,585	136	77	0	92	1,834	64	789	263
WARMBAD	130	8,056	739	8,951	16	9	0	11	217	8	93	31
BONDELSWART	58	3,581	329	3,978	7	4	0	5	97	3	42	14
NOORDOEWER	159	9,847	904	10,940	20	11	0	13	265	9	114	38
GRAND TOTAL IN NAMIBIA	3,017,636	1,999,839	1,837,132	1,020,286	34,233	83,695	46	86,329	12,037,281	1,647	131,483	33,589

Financials

REPUBLIC OF NAMIBIA



TO THE HONOURABLE SPEAKER OF THE NATIONAL ASSEMBLY

I have the honour to submit herewith my report on the accounts of the Livestock and Livestock products board of Namibia for the financial year ended 31 March 2024 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, March 2025

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 LIVESTOCK AND LIVESTOCK PRODUCTS BOARD OF NAMIBIA FOR THE FINANCIAL YEAR ENDED 31 MARCH 2024

1. QUALIFIED AUDIT OPINION

I have audited the financial statements of the Livestock and Livestock Products Board of Namibia for the financial year ended 31 March 2024. 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, except for the possible effect of the matters described in the basis for qualified opinion section of the report, annual financial statements present fairly, in all material respects, the financial position of the Livestock and Livestock Products Board of Namibia as at 31 March 2024 and its financial performance and cash flows for the year then ended in accordance with International Public Sector Accounting Standards (IPSAS).

2. BASIS FOR QUALIFIED AUDIT OPINION

2.1 Doubtful debts

The auditor noted that the Board is fully adopted IPSAS. Despite that, the auditor noted that the current financial policy does not address credit risk exposure.

Furthermore, the auditors noted that there are long outstanding debtors over 180 days but the Board did not raise a provision for doubtful debts.

2.2 Levies- prior year transactions.

On the sample extracted from levies transactions, the auditors noted that the Board recorded levies transaction that took place in 2020 and 2023, on 2024 financial year. The auditors further noted that the Board used 2020 and 2023 levies rate to collect levies during the 2024 financial year. Auditors could not verify the completeness and accuracy of levies collected.

2.3 Employment Contract

Auditors were not provided with documentations pertaining to the shortlisting of candidate who applied for the D1 advert Human resources Officer before the the candidate was employed, therefore the auditors could not verify the completeness and accuracy of the employee's contract as earlier documents before the appointment of the employee requested for review are not available.

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 Board's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence, obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on Meat Board'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 Meat Board's 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 Livestock and Livestock Products Board of Namibia during the audit is appreciated.



WINDHOEK, March 2025

JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL

ANNEXURE A

LIVESTOCK AND LIVESTOCK PRODUCTS BOARD OF NAMIBIA
CONSOLIDATED STATEMENT OF FINANCIAL POSITION AT 31 MARCH

		GOVERNING BODY					
		LLPBN			AGRI BOARD		
		2024	2023	2024	2023	2024	2023
		N\$	N\$	N\$	N\$	N\$	N\$
Note							
ASSETS							
Non-current assets		38 896 174	36 592 689	350 588	247 841	39 246 762	36 840 530
2	Investment property	6 381 000	4 644 000	-	-	6 381 000	4 644 000
3	Property Plant and equipment	32 515 174	31 948 689	350 588	247 841	32 865 762	32 196 530
Current assets		85 746 290	69 526 153	1 933 548	1 877 535	87 679 839	71 403 687
Cash & Cash Equivalent & 12 months Investments		71 960 387	56 851 391	1 468 208	1 577 370	73 428 595	58 428 760
4&5							
6	Receivables from exchange transactions	13 068 371	11 951 520	-	-	13 068 371	11 951 520
	Receivables from non-exchange transactions	717 156	722 866	465 341	300 165	1 182 497	1 023 031
7							
8	Inventories	376	376	-	-	376	376
Total assets		124 642 464	106 118 848	2 284 136	2 125 383	126 926 607	108 244 217
EQUITY AND LIABILITIES							
Current liabilities							
Trade and other Payables from exchange transactions		4 074 778	3 547 962	63 934	65 146	4 138 712	3 613 108
9							
10	Leave pay provisions	2 750 737	3 237 920	-	-	2 750 737	3 237 920
	Payments made in advance from customers	500 900	445 730	-	-	500 900	445 730
Total liabilities		7 326 415	7 231 612	63 934	65 146	7 390 349	7 296 758
Net assets		117 316 054	98 887 232	2 220 202	2 060 237	119 536 258	100 947 462

ANNEXURE B

LIVESTOCK AND LIVESTOCK PRODUCTS BOARD OF NAMIBIA
CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31 MARCH

	Note	GOVERNING BODY					
		LLPBN		AGRI BOARD		CONSOLIDATED	
		2023/2024	2022/2023	2023/2024	2022/2023	2023/2024	2022/2023
		N\$	N\$	N\$	N\$	N\$	N\$
Income		84 554 923	71 101 353	2 398 422	4 479 926	86 953 345	75 581 27
Revenue from non-exchange transactions		65 167 118	57 429 495	-	-	65 167 118	57 429 49
Levy Income	12	65 167 118	57 429 495	-	-	65 167 118	57 429 49
Revenue from exchange transactions		19 387 804	13 671 858	2 398 422	4 479 926	21 786 226	18 151 78
Administration fees	13	993 196	850	-	-	993 196	916 85
Financing income (Interest received)		4 924 175	3 176 157	-	-	4 924 175	3 176 15
Rendering of service (Classification)		7 456 186	4 842 160	-	-	7 456 186	4 842 16
Rental Income				2 398 422	4 479 926	2 398 422	4 479 92
Other Income	14	6 014 247	4 736 691	-	-	6 014 247	4 736 69
Other gains		1 942 000	2 572 000	-	-	1 942 000	2 572 00
Total Expenditure		67 352 651	61 726 822	3 468 961	4 077 512	70 821 611	65 804 33
Donation	15	4 736 315	3 995 745	-	-	4 736 315	3 995 74
Board administration expenses	16	1 773 852	2 189 802	-	-	1 773 852	2 189 80
Personnel expenses	17	37 059 068	32 054 308	-	-	37 059 068	32 054 30

ANNEXURE B

LIVESTOCK AND LIVESTOCK PRODUCTS BOARD OF NAMIBIA
CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31 MARCH (Continued)

	Note	GOVERNING BODY AGRI					
		LLPBN			BOARD		
		2023/2024	2022/2023	2023/2024	2022/2023	2023/2024	2022/2023
		N\$	N\$	N\$	N\$	N\$	N\$
Travelling and Subsistence	18	855 738	689 772	-	-	855 738	689 772
Office expenses	19	12 803 045	15 034 506	-	-	12 803 045	15 034 506
Depreciation	20	1 249 073	654 662	-	-	1 249 073	654 662
Market Research	21	2 185 500	1 922 084	-	-	2 185 500	1 922 084
Commission	22	1 861 882	1 624 593	-	-	1 861 882	1 624 593
Other expenses	23	4 828 179	3 561 350	3 468 961	4 077 512	8 297 139	7 638 862
Surplus/(Deficit) for the year including interest		19 144 272	11 946 531	(1 070 538)	402 414	18 073 734	12 348 945

ANNEXURE C

LIVESTOCK AND LIVESTOCK PRODUCTS BOARD OF NAMIBIA
STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 31 MARCH

	GOVERNING BODY AGRI					
	LLPBN			BOARD		
	2024	2023	2024	2023	2024	2023
	N\$	N\$	N\$	N\$	N\$	N\$
General fund	58 936 845	50 210 531	-	-	-	50 210 531
FAN Meat fund	18 781 765	19 132 663	-	-	-	19 132 663
Emergency Veterinary Services fund	18 061 311	15 093 883	-	-	-	15 093 883
Surplus/(deficit) for the period	19 144 272	11 946 348	-	-	-	11 946 348
NCA levy fund	2 082 059	2 503 807	-	-	-	2 503 807
Governing Body - Agri Board	-	-	2 220 202	2 220 202	2 220 202	2 060 237
Balance as at 31 March 2024	117 006 252	98 887 232	2 220 202	2 060 237	119 226 453	100 947 469

ANNEXURE D

LIVESTOCK AND LIVESTOCK PRODUCTS BOARD OF NAMIBIA
STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH

	LLPBN		GOVERNING BODY AGRI BOARD		CONSOLIDATED	
	2024	2023	2024	2023	2024	2023
	N\$	N\$	N\$	N\$	N\$	N\$
CASH FLOW FROM OPERATING ACTIVITIES						
Cash (utilized) generated from operations	14 452 833	4 478 167	(1 103 736)	(38 346)	13 349 096	4 439 821
Interest Received	4 924 175	3 176 157	-	-	4 924 175	3 176 157
Net cash flow from operating activities	19 377 008	7 654 324	(1 103 736)	(38 346)	18 273 271	7 615 978
CASH FLOW FROM INVESTING ACTIVITIES						
Movement in property investments	(1 737 000)	-	-	-	(1 737 000)	-
Additions to property plant and equipment	(1 815 559)	(1 633 641)	(115 210)	-	(1 930 768)	(115 210)
Net cash flow from investing activities	(3 552 559)	(1 633 641)	(115 210)	-	(3 667 768)	(115 210)
CASH FLOWS FROM FINANCING ACTIVITIES						
Movement in reserve account	(715 451)	(260 486)	715 450	377 412	-	116 926
Net cash inflow for the period	15 108 999	5 760 197	(503 496)	339 066	14 605 502	7 617 694
Cash and cash equivalents at the beginning of the period	56 851 391	51 091 194	1 971 706	1 632 640	58 823 097	52 723 834
Cash and cash equivalents at the end of the year	71 960 390	56 851 391	1 468 210	1 971 706	73 428 599	60 341 528

ANNEXURE D

**LIVESTOCK AND LIVESTOCK PRODUCTS BOARD OF NAMIBIA
STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH (continued)**

	GOVERNING BODY AGRI				CONSOLIDATED			
	LLPBN		BOARD					
	2024	2023	2024	2023	2024	2023	2024	2023
	N\$	N\$	N\$	N\$	N\$	N\$	N\$	N\$
Surplus for the year	19 144 272	11 952 658	(1 070 538)	372 119	18 073 734	12 324 777		
Impairment loss	-	(2 572 000)	-	-	-	(2 572 000)		
Depreciation	1 249 073	654 663	74 434	-	1 323 507	654 663		
Interest received	(4 924 175)	(3 176 157)	-	-	(4 924 175)	(3 176 157)		
	(3 675 102)	(5 093 494)	74 434	-	(3 600 668)	(5 093 494)		
Profit before working capital movements	15 469 170	6 859 164	(996 104)	372 119	14 473 066	7 231 283		
Movement in accounts receivable	(1 111 141)	(1 260 435)	(90 134)	(747 482)	(1 201 275)	(2 007 917)		
Movement in Stock	-	879 262	-	-	-	879 262		
Movement in accounts payable	94 803	(1 999 824)	(17 498)	337 017	77 305	(1 662 807)		
CASH GENERATED FROM OPERATIONS	14 452 833	4 478 167	(1 103 736)	(38 346)	13 349 096	4 439 821		

ANNEXURE E

**LIVESTOCK AND LIVESTOCK PRODUCTS BOARD OF NAMIBIA
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 31 MARCH**

Original and	Final Budget	Actual-2024	Difference	%
	N\$	N\$	N\$	
Income	73 392 069	90 965 633	17 573 564	24%
Revenue from non-exchange transactions	60 648 057	65 167 118	4 519 061	7%
Levy Income	60 648 057	65 167 118	4 519 061	7%
Revenue from exchange transactions	12 744 012	25 798 515	13 054 503	102%
Administration fees	919 732	993 196	73 464	8%
Financing income (Interest received)	2 461 283	4 924 175	2 462 892	100%
Rendering of service (Classification)	4 102 198	7 456 186	3 353 988	82%
Other Income	5 260 799	12 424 958	7 164 159	136%
Total Expenditure	70 035 129	74 833 897	4 798 768	7%
Donation	4 474 087	4 736 315	262 228	6%
Board administration expenses	2 128 171	1 773 852	(354 319)	-17%
Personnel expenses	36 764 520	37 059 068	294 548	1%
Travelling and Subsistence	525 650	855 738	330 088	63%
Office expenses	13 391 558	20 284 291	6 892 733	51%
Depreciation	560 135	1 249 073	688 938	123%
Market Research	5 995 710	2 185 500	(3 810 210)	-64%
Commission	1 731 694	1 861 882	130 188	8%
Other expenses	4 463 604	4 828 179	364 575	8%

**LIVESTOCK AND LIVESTOCK PRODUCTS BOARD OF NAMIBIA
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE
YEAR ENDED 31 MARCH 2024**

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

- i) Actual levy income is higher than estimated levy income hence the increase.
- ii) Administration fees is based on Ear Tags and Stock brands; income received less income as estimated hence the decrease.
- iii) Interest received on investments depends on the market rates funds were invested at a higher rate than projected hence the increase.
- iv) Rendering of services: Actual classification levy income is higher than the estimated hence the increase.
- v) Other income increase as a result of funds received for EU Central Veterinary Lab project.
- vi) Donations to Agricultural unions are calculated as a certain percentage (%) based on income received more levy income resulting in donation to unions increase.
- vii) The decrease in the Board administration expenses is due appointment of new Board members that took place in June 2023 than expected. The cost of the previous board members was more.
- viii) Personnel expenses cost increased due to temporary staff employed at FAN Meat division to assist with Namlits data capturing.
- ix) Travel and Subsistence costs increased as a result of traveling being more than projected.
- x) Office expenses is more than projected hence the increase.
- xi) Depreciation increased due to additional vehicle purchased.
- xii) The decrease in Market research some projects/ industry studies were not implemented as anticipated.
- xiii) Commission on the levy is based on levy collected increase in levy income resulted in an increase in commission paid to producers.
- xiv) Other expenses increased due to EU Central Veterinary Lab expenses that was not budgeted.

ANNEXURE F

LIVESTOCK AND LIVESTOCK PRODUCTS BOARD OF NAMIBIA
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31
MARCH

LLPBN ACCOUNTING POLICIES

1. Statement of compliance and basis of preparation - IPSAS 1

1.1 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 LLPBN Accounting Policies and that have most significant effect on the amounts recognized in Annual Financial statements:

1.1 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.

1.2 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.

1.3 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 F

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

1.4 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 LLPBN's activities.

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

The LLPBN 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 LLPBN and when specific criteria have been met for each of the LLPBN'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 LLPBN 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 LLPBN 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 LLPBN 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.

ANNEXURE F

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

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.

1.5 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.

1.6 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 LLPBN and if the cost or fair value of the item can be measured reliably.

ANNEXURE F

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

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 Livestock and Livestock Products 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 LLPBN 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	10 Years
• Computer equipment	20%	straight line method	5 Years
• Motor vehicle	33%	straight line method	3 Years
• Building	2%	straight line method	50 Years

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 LLPBN 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 capitalist or future economic benefits associated with the asset. Where the LLPBN replaces parts of an asset it derecognizes the part of the asset being replaced and capitalizes the new component.

ANNEXURE F

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

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.

1.7 Financial Instruments - IPSAS 29

The LLPBN 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 LLPBN only recognizes a Financial Instrument when it becomes a party to the contractual provisions of the instrument.

The LLPBN'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

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

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 F

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

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 F

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

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 F

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

Loans and borrowing

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

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

De-recognition

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

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

Offsetting of financial instruments

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

Fair value of financial instruments

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

1.8 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 F

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

1.9 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.

1.20 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 LLPBN 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 LLPBN 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 LLPBN has chosen to add a column budget in the financial statements.

ANNEXURE F

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

1.21 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 LLPBN opted to recognize its provision for leave pay as an accrual.

The cost of all short-term employee 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 LLPBN recognizes expected cost of performance bonuses only when a percent legal or constructive obligation to make such payment and reliable estimate can be made.

Retirement fund

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

Post-employment benefits

LLPBN provides retirement benefits to its employees and has defined contribution post-employment plans.

Defined Contribution plans

The LLPBN'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 LLPBN'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 Livestock and Livestock Products Board of Namibia irrespective of their employment status must be registered according to the Social Security Act 1994 (Act 34 of 1994).

1.22 Events after the reporting date - IPSAS 14

The Board is not aware of any material events which occurred after the reporting date (31 March 2024) and up to the date of this report.

ANNEXURE F

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

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 LLP 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.

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.

1.23 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.

ANNEXURE F

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

Fair Values

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

	2024	2023
	N\$	N\$
Financial assets	87 679 462	71 872 695
Financial instruments at fair value through surplus/deficit		
Held-to-maturity financial instruments	9 955 062	28 334 840
Receivables from exchange transactions	13 068 371	11 951 520
Receivables from non-exchange transactions	1 182 496	1 098 072
Cash and cash equivalents	63 473 533	30 488 263
Financial liabilities	7 390 354	7 310 049
Trade payables from exchange transactions	7 390 354	7 313 049

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:

- Cash and short-term deposits trade receivables trade payables and other current liabilities approximate their carrying amount largely due to the short-term maturities of these instruments
- Long-term fixed-rate and variable-rate receivables / borrowings are evaluated by the Board based on parameters such as interest rates specific country risk factors and individual creditworthiness of the customer and the risk characteristics of the financed project. Based on this evaluation allowances are taken to account for the incurred losses of these receivables and market related interest rates. As at 31 March 2024 and 2023 respectively the carrying amounts of such receivables net of allowances are not materially different from their calculated fair values.
- 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.
- Fair value of financial assets is derived from quoted market prices in active markets if available.
- Fair value of unquoted available-for-sale financial assets is estimated using appropriate valuation techniques.

ANNEXURE F

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

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:

	2024	2023
	N\$	N\$
Trade receivables exchange transactions	13 068 371	11 951 520
Trade receivables non-exchange transactions	1 182 496	1 098 072
Cash and cash equivalents	63 473 533	30 488 264
Maximum exposure to credit risk	77 724 400	43 537 856

Investments

The Board limits its exposure to credit risk by investing only with reputable financial institutions 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.

ANNEXURE F

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

The outstanding amounts of N\$ 13 million largest debtors represent N\$ 9 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 45 days of invoice.

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

	2024	2023
	N\$	N\$
Liabilities		
Payables	7 390 354	7 313 049

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.

ANNEXURE F

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

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:

	Weighted Average Interest rate	2024	2023
Financial assets			
	%	N\$	N\$
Investments	8.5%	9 955 062	28 334 840
Cash and cash equivalents	7.5%	63 473 533	30 488 263
Total financial assets		73 426 595	58 823 103

1.24 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:

	2024	2023
	N\$	N\$
	9 787 108	8 972 938
Board members	1 773 852	1 988 511
Key management personnel	8 013 256	6 984 427

ANNEXURE F

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

2. INVESTMENT PROPERTY

	2024	2023
	N\$	N\$
Investment property	6 381 000	4 644 000
Opening balance	4 644 000	4 392 000
Additions	1 737 000	252 000
Closing balance	6 381 000	4 644 000

The fair value of investment property – Erf 749 is N\$ 6 381 000. The fair value was determined based on valuations performed by Gert Hamman Property Valuers CC an accredited independent valuer as at March 2024. Gert Hamman Property Valuers CC is an industry specialist in valuing these types of investment properties. The Livestock and Livestock Products Board of Namibia has restrictions on the realization of its investment property as it only owns 90% (2022/2023: 72%) of the investment property. The fair values of the properties have been determined on observable transactions in the market.

ANNEXURE E

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

3. PROPERTY PLANT AND EQUIPMENT

2024	Land	Buildings	Furniture & Fixtures	Office Equipment	Motor vehicles	Show equipment	TOTAL
	N\$	N\$	N\$	N\$	N\$		N\$
Carrying amount at beginning:	17 989 200	11 801 186	387 148	488 438	1 282 716	1	31 948 689
Cost as at 31/03/2023	17 989 200	13 370 800	1 573 167	2 271 965	4 842 733	47 268	40 095 133
Accumulated depreciation	-	(1 569 614)	(1 186 019)	(1 783 527)	(3 560 017)	(47 267)	(8 146 445)
Additions	-	205 000	37 317	238 921	1 334 320	-	1 815 559
Agriboard			(74 423)				(74 423)
Depreciation for the year	-	(289 998)	(53 958)	(194 610)	(710 507)	-	(1 249 073)
Carrying amount end of the year	17 989 200	11 716 188	370 507	532 749	1 906 529	1	32 515 174
Cost as at 31/03/2024	17 989 200	13 575 800	1 610 484	2 510 887	6 177 053	47 268	41 910 692
Accumulated depreciation	-	(1 859 613)	(1 239 977)	(1 978 137)	(4 270 524)	(47 267)	(9 395 518)

ANNEXURE F

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

3. PROPERTY PLANT AND EQUIPMENT-GOVERNING BODY (continued)

2023/2024	Land	Buildings	Furniture & Fixtures	Office Equipment	Motor vehicles	Show equipment	TOTAL
	N\$	N\$	N\$	N\$	N\$	N\$	N\$
Carrying amount at beginning:	-	-	309 802	-	-	-	309 802
Cost as at 31/03/2023	-	-	309 802	-	-	-	309 802
Additions	-	-	-	-	-	-	-
Depreciation for the year	-	-	115 210	-	-	-	115 210
	-	-	(74 424)	-	-	-	(74 424)
Carrying amount end of the year	-	-	350 588	-	-	-	350 588
Cost as at 31/03/2024	-	-	350 588	-	-	-	350 588

The fair value of Land and Building Erf 749 and Noordeower Houses is N\$ 29 790 000. The fair value was determined based on valuations performed by Gert Hamman Property Valuers CC an accredited independent valuer as at March 2023 by Gert Hamman Property Valuers CC is an industry specialist in valuing these types of investment properties. The fair values of the properties have been determined on observable transactions in the market. LLPBN owned 90% shares of the Office Buildings.

ANNEXURE F

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

	LLPBN		GOVERNING BODY AGRI BOARD	
	2024	2023	2024	2023
	N\$	N\$	N\$	N\$
4. CASH AND CASH EQUIVALENTS	63 178 363	28 516 551	1 468 208	1 577 370
Money market investment funds	42 985 889	18 962 893	1 173 038	864 688
LLPBN - Simonis Storm	1 029 543	958 328	-	-
LLPBN - Simonis Storm	13 557 353	12 376 536	-	-
LLPBN - Cirrus - Old Mutual money market	22 613 834	509 297	1 173 038	864 688
LLPBN -PSG - Capricon and Old Mutual	5 785 159	5 118 732	-	-
Current Accounts	20 192 474	9 553 658	295 169	712 682
LLPBN Bank Current Account	10 442 468	6 612 925	-	-
FAN Meat Levy Current Account	3 103 946	990 579	-	-
Emergency VET Levy Current Account	4 443 351	1 313 821	-	-
Classification Levy Current Account	811 751	47 699	-	-
NCA Levy Current Account	375 094	381 129	-	-
CVL Account	1 015 361	206 228	-	-
Current account	-	-	295 169	712 682
Petty Cash	503	1 277	-	-
5. INVESTMENTS	8 782 024	28 334 840	-	-
Held-to-maturity financial instruments				
Cirrus Security - (12 months)	-	20 140 000	-	-
Treasury Bill (12 months)	8 782 024	8 194 840	-	-

ANNEXURE F

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

	LLPBN		GOVERNING BODY AGRI BOARD	
	2024	2023	2024	2023
	N\$	N\$	N\$	N\$
6. RECEIVABLE FROM NON-EXCHANGE TRANSACTION	13 068 371	11 951 520	-	-
Trade Debtors (Levies & other receivables)	12 957 904	11 596 814	-	-
Ear Tag Expenses	29 289	76 100	-	-
FAN Meat Expenses	55 409	222 235	-	-
Stock Brands Expenses	25 769	56 371	-	-
7. RECEIVABLE FROM EXCHANGE TRANSACTION	717 156	722 866	445 147	284 010
Receivables	-	-	445 147	284 010
Accrued interest	419 057	360 398	-	-
Import VAT	295 589	359 958	-	-
Nampower (Electricity deposit - Border Post)	2 510	2 510	-	-
8. INVENTORIES	376	376		
Sales	-	903 050		
Less: cost sales	-	879 262	-	-
Opening stock	376	879 638	-	-
Purchases	-	-	-	-
Less: Closing stock	(376)	(376)	-	-
Gross Profit	(-)	23 788	-	-

ANNEXURE F

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

	LLPBN		GOVERNING BODY AGRI BOARD	
	2024	2023	2024	2023
	N\$	N\$	N\$	N\$
TRADE AND OTHER PAYABLES				
9. FROM EXCHANGE TRANSACTIONS	4 074 778	3 547 962	63 934	65 146
Sundry accruals payables	4 058 710	3 547 962	-	-
Payables	-	-	63 934	65 146
VAT	16 068	-	-	-
	2 750 737	3 237 920	-	-
10. LEAVE PAY PROVISIONS				
Balance at the beginning of the year	3 237 920	3 225 118	-	-
Additional provision raised	(487 182)	295 384	-	-
Provision utilized	-	(282 582)	-	-
	2 750 737	3 237 920	-	-
11. RESERVES				
	2024	2023	2024	2023
	General Fund	Emergency Fund	Fan Meat Fund	NCA fund
Opening balances	59 246 647	18 061 311	18 781 765	2 082 059
Surplus/Deficit	13 980 534	4 236 812	926 677	250
Closing balances	73 227 181	22 298 122	19 708 441	2 082 309
	117 316 054			
Opening balances	50 210 531	15 093 883	19 132 663	2 503 807
Surplus/Deficit	9 751 567	2 967 428	(350 898)	(421 748)
Closing balances	59 962 098	18 061 311	18 781 765	2 082 059
	98 887 232			

ANNEXURE F

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

	LLPBN		GOVERNING BODY AGRI BOARD	
	2024	2023	2024	2023
	N\$	N\$	N\$	N\$
12. REVENUE FROM NON-EXCHANGE TRANSACTIONS	65 167 118	57 429 495	-	-
General levies on livestock exported and slaughtered (80%)	49 818 633	43 557 982	-	-
In-transit Levy	148 427	419 177	-	-
Meat Products levy (imports)	2 750 337	2 699 984	-	-
Emergency Vet Levy (5%)	3 110 760	2 700 580	-	-
FAN Meat Levy (15%)	9 338 961	8 051 772	-	-
13. ADMINISTRATION FEE	993 196	916 850	-	-
Ear Tags	788 925	702 996	-	-
Stock Brands	81 080	76 907	-	-
Agricultural Boards Building	115 810	131 069	-	-
Commission on 3rd Parties Deductions	7 381	5 878	-	-
14. OTHER INCOME	6 014 247	4 736 691	2 398 422	4 479 926
CVL Cost recovery	1 951 966	2 294 616	-	-
CVL EU Rabies Cost	2 627 721	-	-	-
Market compliance Audit	84 012	42 150	-	-
Governing Body Agri board Income	-	-	2 398 422	4 479 926
Seal of Quality	-	330	-	-
Operational profit Agri Board shares	-	1 358 680	-	-
NTA refund	1 284 192	62 909	-	-
Water Refund Border	28 786	25 088	-	-
House rent received	37 571	49 868	-	-
Arbicides	-	903 050	-	-

ANNEXURE F

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

	2024	2023
	N\$	N\$
15. DONATIONS	4 736 315	3 995 746
NAU	1 577 193	1 298 617
NNFU	1 577 193	1 398 512
NECFU	1 581 929	1 298 617
16. BOARD ADMINISTRATION EXPENSES	1 773 852	2 189 801
Sitting Allowance	1 114 144	1 104 143
Travelling and Subsistence expenses	564 777	884 368
Insurance	8 201	7 963
Telephone Chairperson	38 360	65 589
Secretariat & Admin	48 370	110 488
Workshops	-	17 250
17. PERSONNEL EXPENSES	37 059 068	32 054 308
General fund remuneration(TCC)	32 362 022	28 122 987
FAN Meat fund remuneration(TCC)	4 697 046	3 931 321
18. TRAVELLING & SUBSISTANCE	855 738	689 772
General fund S&T	649 062	482 562
FAN Meat fund S&T	206 676	207 210

ANNEXURE E

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

	LLPBN		GOVERNING BODY AGRI BOARD	
	2024	2023	2024	2023
	N\$	N\$	N\$	N\$
19. OFFICE EXPENSES	12 803 045	15 034 506	5 117 377	3 678 552
General fund expenses	9 479 779	10 971 171	-	-
FAN Meat fund expenses	3 323 265	4 063 335	-	-
Governing Body Agri Board Expenses	-	-	5 117 377	3 678 552
20. DEPRECIATION	1 249 073	654 662	-	-
Motor vehicles	710 507	179 718	-	-
Furniture & Fittings	53 958	66 212	-	-
Computer Equipment	194 610	169 224	-	-
Buildings	289 998	239 508	-	-
21. MARKET RESEARCH	2 185 500	1 922 084	-	-
Industry Studies	180 430	100 595	-	-
Agricultural Shows	48 600	48 600	-	-
Market Exploration	-	146 451	-	-
International Markets	364 389	361 640	-	-
Local Market Development	1 592 081	1 264 798	-	-
22. COMMISSION	1 861 882	1 624 593	-	-
General levy fund	1 489 983	1 300 216	-	-
FAM Meat levy fund	278 924	243 283	-	-
Emergency Vet Services levy fund	92 975	81 094	-	-

ANNEXURE E

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

	2024	2023
	N\$	N\$
23. OTHER EXPENSES	4 828 179	3 561 350
Scholarships for Veterinary students	434 555	192 928
Assistance to DVS	1 000 000	1 000 000
Artificial insemination	18 000	-
NCA levy expenses	2 079	421 748
Emergency Vet Serv expenses	3 373 545	1 946 674
24. OTHER GAINS	1 942 000	2 572 000
Revaluation - Investment Property	1 737 000	252 000
Revaluation - Buildings	205 000	2 320 000

ANNEXURE F

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

ABBREVIATIONS

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



