

Joint SDG Fund

Template for the Joint Programme Annual Progress Report

SDG FINANCING PORTFOLIO – COMPONENT 1

Cover page

Reporting period: June 30 – December 31, 2020

Country: Mauritnia

Joint Programme (JP) title: Institutionalizing and leveraging Zakat to finance SDGs in Mauritania

Short title: Zakat for SDGs in Mauritania

Start date (month/year): **July 2020**

End date (month/year): **July 2022**

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List of PUNOs: UNDP, UNFPA, FAO

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Budget (Joint SDG Fund contribution): **USD 716 900**

Overall budget (with co-funding): **USD 54 368**

Annual Financial Delivery Rate:

$$\text{Annual Delivery Rate (\%)} = \frac{\text{Expenditures PUNO 1+ Expenditures PUNO 2...}}{\text{Total transferred funds Jan 2020 to December 2020}};$$

Rate of Committed Funding :

$$\text{Committed Funding Rate (\%)} = \frac{\text{Committed money PUNO 1+ Committed money PUNO 2...}}{\text{Total transferred funds Jan 2020 to December 2020}}$$

| | Expenditures January 2020 - December 2020 | Committed resources January 2020- December 2020 | Transferred Funds January 2020- December 2020 | Annual Financial Delivery Rate (%) | Committed Funding Rate(%) |
|---------------|---|---|---|------------------------------------|---------------------------|
| PUNO 1 | | | | | 46% |
| PUNO 2 | UNFPA | 53 500 | 117000 | | |
| PUNO 3 | | | | | |
| PUNO 4 | | | | | |
| PUNO 5 | | | | | |

Short description of the Joint Programme (max 1 paragraph):

The Islamic Republic of Mauritania has reached a decisive turning point in its history and is at a turning point in the implementation of policies conducive to sustainable development, following the election of the new President in July 2019, marking the first country's peaceful transition and releasing a positive dynamic of transformative reforms in many sectors. Given the scarcity of financial resources and the enormity of the humanitarian and development challenges, it is necessary to widen the range of financing options available in the country, in particular by promoting innovative and transformative solutions. There are no methodology and studies available in the country to measure and monitor the transmission channels and characteristics of Zakat payments. This lack of reliable official data on Zakat and its characteristics, coupled with a lack of understanding of its potential for the achievement of the SDGs by the public, inevitably hinders the government's capacity to make optimal use of these funds to effectively meet the development challenges. The still incomplete regulatory and legal framework also constitutes a constraint for maximizing the potential of Zakat and the development of Islamic finance in general. Through this project, the United Nations intends to support the Government in removing the existing major constraints and creating the preliminary conditions to be able to fully explore the opportunities offered by Zakat to fill the current financing gap for the SDGs. The expected results are to help the Government and the development actors better understand Zakat, its characteristics, strengths and weaknesses as a source of innovative financing for the SDGs in Mauritania, to improve the legal framework of Zakat and make sure the population understand and accept the importance of institutionalizing and optimizing the distribution of Zakat for financing development. Ultimately, the institutionalization of Zakat will allow considerable progress in achieving several SDGs. It is envisaged that the proposal will also provide an entry point and platform for a raft of related initiatives aimed at channeling domestic resources towards the SDGs. Specifically, the initiative will help channel philanthropy and voluntary contributions from both individuals and enterprises. In the case of the latter, the Government of Mauritania has, in the context of this initiative, begun exploring the possibility of making contributions from enterprises tax-deductible. The project will be anchored on a solid and effective partnership with the Government, development partners, civil society and the private sector. The proposal is perfectly aligned with the National Integrated Financial Framework (INFF) initiative. Through this project, the UN intends to support the Government in removing the existing major constraints and creating the preliminary conditions to be able to fully explore that opportunities offered by Zakat and islamic finance to fill tne current financing gap.

Executive summary

Preparatory activities for the effective launch of Project activities have been undertaken, including :

- Series of mini-workshops with all three PUNOs (UNDP, UNFPA and FAO), between agencies and between the representation and the Sub-Regional Office
- Development of Project SWOT (mini-workshops)
- Elaboration of a preliminary draft of Project Communication Strategy (mini-workshops)
- A module exclusively focussing on Zakat designed by UNDP in close collaboration with the National Statistics Office and the Ministry of Finance and subsequently incorporated into the Mauritania's ongoing National Household Survey, currently in the data cleaning phase. The data will be made available to UNDP for the purpose of this initiative. It is envisaged that at a global level, this will be one of the most complete national level data-sets related to Zakat related flows and will be exploited as part of the Zakat Mapping study
- ToR for the Zakat Mapping study (UNDP), covering survey, legal framewotk and design of future institutional framework finalized and published
- Procurement process to hire the consulting firm to conduct the Mapping Study is in its final phase
- ToR for Project Coordinator and M&E Specialist (UNDP) finalized and published

- Hiring process for the Project Coordinator and M&E Specialist have been completed and they will be operational in the coming weeks.
- Several working sessions were organized with the FAO sub-regional office in Tunisia to validate the work plan and identify concrete inputs from FAO technical expertise pool, based on experiences and lessons learned in another countries;The process of recruiting the national coordinator for FAO has been completed and he will be operational during the month of January and one of his first tasks will be to revise the documents already prepared, including the work plan of the FAO component among others
- For UNFPA, a specialist consultant conducted a study on the field of intervention of UNFPA within the framework of the implementation of the project to institutionalize zakat in Mauritania and which highlighted the position of women, women's organizations for that this institutionalization be to the benefit of these targets.

A. Annual Progress (MAXIMUM 7 PAGES)

A.1 The overview of progress and challenges

A.1.1. Overall self-assessment

Provide a self-assessment on the overall JP progress in the last year.

- Above expectations (expected annual results fully achieved and additional progress made)
- On track (expected annual results achieved)
- Satisfactory (majority of expected annual results achieved)
- Not-satisfactory (majority of expected annual results not yet achieved)
 - Please, explain briefly the reasoning behind the self-assessment.

Despite this year's tough circumstances, with the COVID-19 outbreak, mini-workshops were held and roles and responsibilities of the experts determined for all the components;

The recruitment of the project coordinator finalized for FAO;

For UNDP, it is underway. Interviews were conducted to recruit the project coordinator and the monitoring and evaluation expert.

A.1.2. Overall progress and key developments to date

A.1.3. Changes

Was the JP document modified in the past year?

- Yes
- No

A.1.4. Challenges

Did the JP face any major challenges in the past year?

- Yes
- No

The main challenge is the emergence of the Covid, which has slowed down activities in general, across the world, in Mauritania and those related to the project in particular. As the situation has not changed, virtual meetings will be favored.

In fact, the resurgence of COVID-19 with additional restrictions on travel and gatherings request corrective and mitigation measures: zoom meetings are used when face to face consultations are not possible with strict respect and application of COVID preventive measures. For the Periodic availability of senior national counterparts constituting the Steering Committee, mitigating measures include the designation of alternate members, enabling virtual meetings etc.

Most of these ulemas agree that the state has the right to set up a system for the collection and redistribution of zakat. However, the current debate reveals the existence within them of two tendencies which do not appear to be able to find common ground in the near future:

→ A trend led by the Department of Islamic Affairs and Original Education (MAIO), which sees in the institutionalization of zakat a work of capital importance for the country. The Department is in the final stages of drafting a bill based on some experiences from other countries. The second tendency of ulemas is more skeptical about the possibility for the state to avoid the mismanagement of the resources drawn from zakat. They believe that the institution in charge of this issue will not be able to escape the fate of the Office of the Awghafs, which has become a “shambles” after receiving significant resources. However, this tendency is prudent in speaking in a low voice so as not to arouse the anger of the public authorities concerned.

It should be noted that between these two tendencies, it is not impossible that a third could emerge and would basically rejoice at seeing an inexhaustible source of funding that could be diverted to strengthen the Salafist movement. At least, this is one of the fundamental issues that needs to be taken into account by the Government and its partners, including the UN country team.

[A.1.5. COVID-19 and other strategic alignment](#)

A.2 Update on priority issues

A.2.1. Progress on Integrated National Financing Framework/SDG financing building blocks

- Please define the status and progress of your JP’s INFF, SDG financing strategy or enabling framework according to the implementation stages in the table below. **The INFF survey (<https://ee.kobotoolbox.org/x/mFDHF54N>) needs be completed online (one per country) and is considered an integral part of the Annual Progress report.** This question and the survey are applicable to all Component 1 JPs, even if the JP does not aim to complete all INFF steps and blocks. The INFF scope was considered comprehensive enough to cover the planned activities under the 62 JPs. (Instructions to complete the survey are online – for questions contact UNDP helpdesk tim.strawson@undp.org).

| Implementation stages | Planned (0%) | Emerging (1-49% progress) | Advancing (50-99% progress) | Complete (100% progress) | Previously completed | Not applicable | Comments/ Notes |
|---------------------------|--------------------------|-------------------------------------|-----------------------------|--------------------------|--------------------------|--------------------------|---|
| 1. Inception phase | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | UN RC started engagement with the highest levels of government. The initiative was introduced to the Ministry of Economy. |

| | | | | | | | |
|---|--------------------------|-------------------------------------|-------------------------------------|--------------------------|--------------------------|--------------------------|---|
| 2. Assessment & diagnostics | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <p>The project is perfectly aligned with the National Integrated Financial Framework (INFF) initiative, which aims to help governments and their partners better understand the national financial landscape and coordinate their efforts to mobilize, catalyze and align a wide range of funding sources, including new source of finance like zakat. Studies on the Zakat financial landscape (mapping and analytical work) are underway and an investigation study was conducted, especially on how the women can reap the benefits of institutionalizing Zakat.</p> |
| 3. Financing strategy | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 4. Monitoring & review | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 5. Governance & coordination | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <p>Identification of institutional arrangements not yet done but one feasible option could be that the steering committee host the INFF oversight committee.</p> |

UNFPA recruited a specialist consultant who conducted a study on the scope of UNFPA intervention in the implementation of the zakat institutionalization project in Mauritania. This study aims to support the collection and analysis of data on Zakat, the mapping of areas of vulnerability, and the targeting of the poor and those in distress, in particular women and girls eligible for Zakat funding. In addition, this study aims to sensitize the

populations and the private sector to the need to mobilize and optimize Zakat, as well as for the preparation of legal instruments for its institutionalization in favor of women.

The research was structured around five main axes, namely (i) an overview on zakat and the zakataire context (ii) the institutionalization of zakat with regard to stakeholders (iii) obstacles to the mobilization of zakat (iv) mechanisms for participatory management of zakat (v) mobilization of zakat in support of UNFPA activities, in particular strengthening women's access to essential sexual and reproductive health services, through their economic empowerment.

A.2.2. Thematic focus

- | | | | |
|--|---|--|-------------------------------------|
| <input type="checkbox"/> Cross-cutting | <input checked="" type="checkbox"/> Social protection | <input checked="" type="checkbox"/> Agriculture | <input type="checkbox"/> Other..... |
| <input checked="" type="checkbox"/> Gender | <input checked="" type="checkbox"/> Health & nutrition | <input checked="" type="checkbox"/> Biodiversity | <input type="checkbox"/> Other..... |
| <input checked="" type="checkbox"/> Children & youth | <input checked="" type="checkbox"/> Climate change & nature | <input type="checkbox"/> Blue economy | <input type="checkbox"/> Other..... |

A.2.3. Gender marker

Did your Joint Programme feature Gender Results in the past year at the outcome or output level?

- Yes
 No

Briefly explain: The study on the field of intervention of UNFPA within the framework of the implementation of the institutionalization project of zakat in Mauritania made it possible to specify the place that should be given to women in the redistribution of zakat funds.

Gender Marker total average scoring from 0 to 3 (as defined in the JP document): 2

In the study conducted by UNFPA , a focus was done on gender and the importance to give priority to women in the implementation and distribution of zakat to improve the socio-economic conditions of women.

A.2.4. Vulnerable groups

Will the JP directly impact marginalized and/or vulnerable groups through a dedicated outcome or output?

- Yes
 No

| List of marginalized and vulnerable groups | Dedicated Outcome | Dedicated Output | Status (planned/in progress/complete) |
|--|-------------------|------------------|---------------------------------------|
| Women and girls | Outcome 1 | Output 1.3 | In progress |
| Children | Outcome 1 | Output 1.1 | planned |
| Youth | Outcome 1 | Output 1.1 | planned |
| Persons with disabilities | | | |
| Older persons | | | |
| Minorities (incl. ethnic, religious, linguistic...) | | | |
| Indigenous peoples | | | |
| Persons of African Descent (when understood as separate from minorities) | | | |
| Migrants | | | |

| | | | |
|--|--|--|--|
| Refugees & asylum seekers | | | |
| Internally displaced persons | | | |
| Stateless persons | | | |
| Persons deprived of their liberty | | | |
| Peasants and rural workers | | | |
| Human rights defenders (incl. NGOs, journalists, union leaders, whistleblowers...) | | | |
| LGBTI persons (sexual orientation and gender identity) | | | |
| Persons affected by (HIV/AIDS, leprosy...) | | | |
| Persons with albinism | | | |
| Victims or relatives of victims of enforced disappearances | | | |
| Victims of (slavery, torture, trafficking, sexual exploitation and abuse...) | | | |

[A.2.5. Learning and sharing](#)

A.3 Update on events and partnerships

[A.3.1. Events](#)

| Type of event | Yes | No | Comments |
|-----------------------|--------------------------|-------------------------------------|---|
| JP launch event | <input type="checkbox"/> | <input checked="" type="checkbox"/> | The official launch of the Project will be combined, at the request of the Minister of Finance, with the start of the National Consultations on Zakat which have been delayed so far because of COVID restrictions on in-person gatherings. |
| Annual donors' event* | <input type="checkbox"/> | <input checked="" type="checkbox"/> | idem |
| Partners' event ** | <input type="checkbox"/> | <input checked="" type="checkbox"/> | idem |

[A.3.2. Partnerships](#)

Did your Joint Programme facilitate engagement with diverse stakeholders (e.g. parliamentarians, civil society, IFIs, bilateral/multilateral actor, private sector)?

- Yes
 No

Partnership will be done with civil society and other development , private sector and women organization.

[A.3.3. Additional financing](#)

- Yes
 No

| Source of funding | Yes | No | Co-funding or Co-financing? | Name of organization | Amount (USD) | Comments |
|-------------------|--------------------------|--------------------------|-----------------------------|----------------------|--------------|----------|
| Government | <input type="checkbox"/> | <input type="checkbox"/> | | | | |
| Donors/IFIs | <input type="checkbox"/> | <input type="checkbox"/> | | | | |
| Private sector | <input type="checkbox"/> | <input type="checkbox"/> | | | | |
| PUNOs | <input type="checkbox"/> | <input type="checkbox"/> | | | | |
| Other partners | <input type="checkbox"/> | <input type="checkbox"/> | | | | |

A.4 Strategic communications

Did the JP develop a strategic communications plan?

Yes

No

- Strategic objective 1: Communicate and sensitize all stakeholders on Zakat, its impact on populations, the obligations of each, the link between Zakat and the SDGs and its relevance as a tool to finance development .
- Strategic objective 2: Reassure populations on issues of transparency and management of their zakat; Highlight the vast experience of the UN as a strategic partner for institutional capacities, the main characteristics of the management system to be set up, the functionality of the computer system for monitoring and traceability,
- Strategic objective 3: Highlight the reliable and participatory nature of the Zakat collection agency
- strategic objective 4: Communicate the economic benefits of institutionalizing zakat by involving the private sector and build on the individual capacity to actively participate in the development of the country in an efficient and visible manner
- Strategic objective 5: Ensure the participation and support of influential groups such as ulemas, religious leaders, employers' organizations, unions, political parties and civil society organizations.

B. Annual Results (MAXIMUM 3 PAGES)

B.1. SDG acceleration

List up to 3 main SDG targets that your Joint Programme primarily focused in 2020.

SDG 1 – End poverty in all its forms everywhere

SDG 3 - Ensure healthy lives and promote well-being for all at all ages

SDG 5 - Achieve gender equality and empower all women and girls.

SDG 10 - Reduce inequality across countries and across countries.

SDG 17 - Strengthen the means of implementation and revitalize the global partnership for sustainable development.

Target 17.18 (Data, monitoring and accountability) - By 2030, provide increased support for capacity-building in developing countries, particularly the least developed countries and small island developing States, with the aim of having Much higher quality, up-to-date and accurate data, disaggregated by income level, sex, age, race, ethnicity, migration status, disability and geographic location, and other country-specific characteristics.

Favoring women in the redistribution of zakat will help bridge the gender gap and allow women better access to essential reproductive health services and improve their resiliency. Zakat as described by the Qur'an primarily targets vulnerable and distressed people. Women need protection against violence in all its forms, including in humanitarian situations. It can be deduced that the zakat aims at common Sustainable Development Goals, in particular SDG 3 relating to reproductive health and SDG 5 which targets the achievement of gender equality and the empowerment of all women and girls, in particular the eradication of all forms of discrimination everywhere.

B.2. Contribution to Fund's global results

B.3. JP Outputs and outcomes

- Achievement of outputs

- Achievement of outcomes

B.4. Strategic Documents

Did the JP produce strategic documents in the last year (policy, strategies, analyses/assessments, methodological documents, and other relevant documents)?

- Yes
 No

- A study was conducted on the field of intervention of UNFPA as part of the implementation of the zakat institutionalization project in Mauritania and which highlighted to give the priority to women, for the redistribution of zakat, given their socioeconomic status and vulnerability;
- The poverty rate is higher among women than among men since the former are more affected by illiteracy, more hampered by the cultural system which limits their movement, their activities and the expression of their rights and ideas;
- Women are exposed to all kinds of violence, including that of men, whether they are employers, husbands, fathers, brothers or simple passers-by in the street;
- Women are victims of abandonment in cases of divorce, neglect, hunger as caretakers of orphans, enslavement in cases of extreme poverty;
- Women are victims of isolation which causes them to give birth in a state of geographical isolation and far from health services;
- Women are more indebted than men, because traders have more confidence in them, since, unlike men, they are stable and cannot escape their creditors.

C. Plan for the Next Year of implementation (MAXIMUM 2 PAGES)

C.1 Upcoming activities

- Draft Mapping Study completed Exploitation of Data collected concurrently with the National Household Survey;
- Project Management Unit (Project Coordinator, M& E, National Experts, including Statistics and the Gender expert) in place and operational;
- National Steering Committee operational;
- Senior expert in islamic finance (Zakat) recruited january 2021. A detailed article on the national strategy to develop the potential of Zakat in Mauritania and an article on on the governance model and institutional framework are finalized. Consultations with national counterparts undertaken to discuss and exchange about the governance model and the best practices and strategy to promote zakat in Mauriatnia A national workshop is held and an action plan to put into effect the Zakat plan is presented.
- National Consultations on Zakat organized;
- Framework for South-South cooperation and experience sharing around Zakat in place and field trip confirmed and (subject to COVID restrictions) conducted;
- Draft evaluation and quantification of agricultural products and food components of Zakat (FAO) completed;
- Draft assessment of Zakat as a microfinance tool promoting the empowerment of rural women (agriculture sector employment) FAO; anticipated financial annual delivery is estimated as 30%;
- Launch of a series of studies establish a baseline;
- Launch of a series of studies with the rural population and other institutions such as financial institutions to establish a baseline.

The main expected results are the availability of data on zakat and its quantification on products, agricultural products, sensitized populations and their place of residence and the organization of islamic financial institutions.

A govrennace model and institutional framework to to enhance the collection of Zakat in Mauritania is proposed.

C.2. Expected changes

Given the delays and the fact that the first work plan is being developed, many changes and improvements are planned to adapt it to the circumstances and context of the Covid.

C.3. Risks and mitigation measures

Are there any changes made/expected to be made to the Risk Matrix?

- Yes
 No

Annex 1: Consolidated Annual Results

1. JP contribution to global programmatic results (annual)

Joint SDG Fund Global Outcome 2: Additional financing leveraged to accelerate SDG achievement (Update table below)

| Indicators | Target 2020 | Result 2020 | Target 2021 |
|--|-------------|-------------|-------------|
| 2.1: Ratio of financing for integrated multi-sectoral solutions leveraged in terms of scope(for other/ additional sector/s or through new sources/means) | | | - |
| 2.2: Ratio of financing for integrated multi-sectoral solutions leveraged in terms of scale(for the same multi-sectoral solution.) | | | - |

Joint SDG Fund Global Output 4: Integrated financing strategies for accelerating SDG progress implemented (Update table below and provide details as requested)

| Indicators | Target 2020 | Result 2020 | Target 2021 | List of strategies/ frameworks developed |
|--|-------------|-------------|-------------|--|
| 4.1: #of integrated financing strategies that were tested (disaggregated by % successful / unsuccessful) | - | - | 1 | |
| 4.2: #of integrated financing strategies that have been implemented with partners in lead disaggregated by (1) government/public partners (2) civil society partners and (3) private sector partners | - | - | 1 | |
| 4.3: # of functioning partnership frameworks for integrated financing strategies to accelerate progress on SDGs made operational | | | | |

2. Selected global performance indicators (annual)

- Provide data for aggregation at the global level of the Joint SDG Fund.

2.1. Did your Joint Programme contribute to the improvement of the overall UNCT coherence in 2020?

- Yes, considerably contributed
 Yes, contributed
 No

Explain briefly: Discussions were held between UN agencies on the issue of financing development; exchanges between the two joint programmes (Zakat and Social Protection). Comprehensive social protection systems consider informal self-help mechanisms such as tontines and Zakat.

2.2. Did your Joint Programme contribute to reduced transaction costs for the participating UN agencies in interaction with national/regional and local authorities and/or public entities compared to other Joint Programmes?

- Yes,
 No
 N/A (if there are no other joint programmes in the country)

Explain briefly:

2.3. Was your Joint Programme aligned with the UNCT Results Groups in 2020?

- Yes
 No

Explain briefly: The JP is contributing to enhance sustainable integrated financing strategies and explores novel forms of financing development, in line with the objectives defined within the pillar *Strategic Financing & Partnerships* of the UNCT Performance plan. The project was also mentioned in the CCA chapter on "Financial Landscape" and will provide data to refine/extend the analyses to better understand the Islamic financial landscape.

3. Results as per JP Results Framework (annual)

- Present annual JP results in the following template

| Result / Indicators | Baseline | Expected 2020 Target | 2020 Result | Reasons for variance from planned target (if any) | Expected Target 2021 | Expected final target (if different from 2021) |
|---|----------|----------------------|-------------|---|----------------------|--|
| (UNDAF/CPDD Strategic priority 3 – Governance – Outcome 4): Central and local institutions ensure more effective and transparent management and coordination of public policies / Intermediate output: Arrangements for leveraging Zakat to finance the SDGs taken | | | | | | |

| | | | | | | |
|---|----|------------|------------|--|----------|-----|
| Outcome 1 indicator % of central and local institutions satisfied with the quality of data and the analyses on Zakat | NA | - | NA | Data not yet available. | 80 | |
| Number of Wilayas Mougahataa (regions/departments) engaged in the institutionalization of Zakat | 0 | 10 | 0 | | 40 | |
| Output 1.1 Decision makers and other actors (stakeholders) have evidence-based, gender-sensitive and youth specific data and analysis related to Zakat | | | | | | |
| Output 1.1 indicator: A complete set of gender-sensitive data on the Zakat flows, perception indicators and mapping of actors available and accessible to decision-makers and the general public | 0 | Incomplete | Incomplete | Data and analyses should be available in the first quarter | Complete | |
| Output 1.1 Indicator : The Zakat module integrated into the 2020 National Household Survey; with gender sensitive data | No | Yes | Yes | The module was integrated. The data will be provided through the National Household survey EPCV under finalization | Yes | Yes |

| | | | | | | |
|--|------------|------------|----|--|----------|-----|
| | | | | (data should be available in the first quarter of 2021) | | |
| Output 1.1 Indicator : 75% response rate, participant satisfied with data and analyses on Zakat and its socio-economic impacts, including the private sector, civil society organizations and partners, Women's organization | 0 | 75% | NA | Analyses on the zakat financial landscape / Mapping Study are underway | 75% | |
| Output 1.2 Provision made for the legalization of Zakat, its integration into the public finance legislation and for the creation of the Zakat management body | | | | | | |
| Output 1.2 Indicator : Zakat management strategy developed, and structures, rules and regulations of the Zakat management body adopted | 0 | 0 | 0 | | Yes | |
| Output 1.2 Indicator Existence of a legal framework for Zakat | Incomplete | Incomplete | | | Complete | |
| Output 1. 3 Increased awareness and commitment regarding the institutionalization of Zakat collection and distribution, with a special effort to address the female audience | | | | | | |
| Output 1.3. Indicator | No | Yes | | A draft of a communication strategic plan including a | Yes | Yes |

| | | | | | | |
|--|---|---|-----|---|----|---|
| Zakat communication strategy developed and validated | | | Yes | SWOT analysis and an action plan with activities was elaborated | | |
| Output 1.3. Indicator : Number of wilaya having benefited from an awareness campaign on Zakat | 0 | 8 | 0 | Planned not started | 15 | |
| Output 1.3. Indicator : Number of Dialogues conducted on the coherence between the principles of Islamic finance and the SDGs and the role of Zakat for SDGs, Women participation rate (at least 30%) | 0 | 4 | 0 | Delays caused by the pandemic | 8 | 8 |

Annex 2: List of strategic documents

1. Strategic documents that were produced by the JP

| Title of the document | Date (month; year) when finalized | Brief description of the document and the role of the JP in finalizing it |
|---|-----------------------------------|--|
| Study on the field of intervention of UNFPA in the implementation of the institutionalization of zakat in Mauritania. | December 2020 | The study focuses on the scope of intervention of the UNFPA within the framework of the implementation of the project in order to institutionalize zakat in Mauritania. The report highlights to give the priority to women, for the redistribution of zakat, due to their socioeconomic status and their vulnerability. |
| | | |

2. Strategic documents for which JP provided contribution

| Title of the document | Date (month; year) when finalized | Brief description of the document and the role of the JP in finalizing it |
|-----------------------|-----------------------------------|--|
| CCA document | January 2021 | A country-based process for reviewing and analysing the national development situation, achievement of SDGs and identifying key issues. Zakat and the Joint Programme were mentioned and the project will provide inputs/data for the next rounds of revisions |
| | | |

Annex 3: List of strategic communication documents

1. Have you created a strategic communication plan for the Joint Programme?
 - Yes, A draft of a communication strategic plan including a SWOT analysis and an action plan with activities was elaborated, shared and discussed with concerned agencies and the consultant who coordinated the Project. But this plan was waiting the Project team to be recruited for approval and implementation.
 - No
 Explain briefly:
2. What percentage of the annual budget towards communications was utilized from the total budget? (Note that the entire JP comms budget must be min 5% of the total JP budget)
 - Yes
 - No
 Explain briefly:
3. Have visibility outcomes increased due to the provided funding for JP strategic communications?
 - Yes
 - No
 Explain briefly:
4. Does the Country Profile Page on the Joint SDG Fund website contribute to your JP outreach?
 - Yes
 - No
 Explain briefly:
5. How many articles (interviews, human interest stories, press releases, expert insights, etc) about your JP were published by an external media outlet (Non-UN published)?
 - Total number:
 - Explain briefly:
6. How many articles (interviews, human interest stories, press releases, expert insights, etc) about the Joint Programme were published by the UNCT and JP PUNOs?
 - Total number:
 - Explain briefly:
7. Have you received an increase of social media followers?
 - Yes
 - No
 - Total number: (Not mandatory)
 - Explain briefly:

Multi-Media Faucets

| Title of the document | Date | Brief description and hyperlink (if it exists) |
|-----------------------|------|--|
|-----------------------|------|--|

| | when finalized (MM/YY) | |
|--|---------------------------|--|
| | | |
| | | |
| | | |

Social Media Campaigns

| Title of the document | Type (FB/Twitter/LinkedIn/Etc.) | Brief description and hyperlink (if it exists) |
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Annex 4: Updated JP Risk Management Matrix

| Risks | Risk Level: | Likelihood: | Impact: | Mitigating measures | Responsible Org./ Person |
|------------------|--------------------|--------------------|----------------|----------------------------|---------------------------------|
| Contextual risks | | | | | |

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|--|----------|----------|----------|--|------------------|
| <p>Change in structure and lack of commitment from government bodies</p> | <p>6</p> | <p>2</p> | <p>3</p> | <p>An official commitment from the Government has been obtained. The Government's commitment, which materialized in a United Nations solicitation for the institutionalization of Zakat, must be maintained. The State structures are active from the project development phase. PUNOs will follow up with regular visits to ensure full participation of all stakeholders and regular convening of meetings of the Steering Committee</p> | <p>All PUNOs</p> |
| <p>Programmatic risks</p> | | | | | |

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|--|---|---|---|---|--------------------------|
| Coordination between PUNOs Possible difficulties could result from possible misunderstanding and different views between the PUNOs and hinder the "Delivering as one" approach and undermine the progress and the overall coherence of the project. | 6 | 2 | 3 | Regular coordination meetings will be held between PUNOs, under the leadership of the United Nations Coordination Office | All PUNOs |
| Stakeholders do not have a consensus on the data collected and on the methodologies for mapping and on the work of analyzing the flows of Zakat | 3 | 1 | 3 | Build consensus from the beginning of the project. Propose alternative methodologies | Tous les PUNOs All PUNOs |
| Institutional risks | | | | | |
| Delay or lack of consensus on religious discussions in relation to the legal framework governing Zakat | 6 | 2 | 3 | Involving and raising religious leaders and parliamentarians' awareness | All PUNOs |
| Fiduciary risks | | | | | |
| Lack of resources to cover related products of Islamic finance in connection with Zakat to carry out activities complementary to the project. | 9 | 3 | 3 | Resource mobilization strategies of the United Nations agencies for this project and for the post-project phase Prioritize the types of Zakat to be analyzed | All PUNOs |
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