



Joint Programme 2021 Annual Progress Report

SDG Financing Portfolio - Component 1

Cover page

UNCT/MCO: Mauritania

Reporting Period: 1 January - 31 December 2021

JP title: Institutionalizing and Leveraging Zakat to Finance SDGs in Mauritania

PUNOs: FAO, UNFPA

Government partner: Ministry of Economy and Industry

Target SDGs: SDGs 17, 1, 2, 5

Gender Marker: 2

Approved budget: USD 716,900

Co-funding: USD 54,368

Total Disbursement by 2021: USD 716,900

Total estimated expenditures: USD 243,253 (est. Delivery rate: 33.9%)

Total estimated commitments (including expenditures): USD 321,845 (est. Committed rate: 44.9%)

RCO focal point name: Moussa Sall

RCO focal point email: moussa.sall@un.org

Executive Summary

For UNDP: - The legal and institutional corpus for zakat in the service of the SDGs has been developed (draft law on the institutionalization of Zakat, draft decrees on the creation, management and operation of a national Public Administrative Establishment responsible for the management of Zakat as well as a Shariah Compliance Advisory Committee). - Report on "The institutionalization of Zakat management in Mauritania", based on a perception survey of 5200 individuals in the 13 regions (Wilayas) in Mauritania, has been elaborated; It focuses on the Zakat landscape in Mauritania and its potential in supporting SDGs. It also analyzes the Zakat Institutionalization models in the world and proposes a model taking into consideration the Mauritanian context. - A first analysis using the module exclusively focusing 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 2019 National Household Survey was finalized. It helps to get a more detailed information on the landscape of Zakat in Mauritania by sector, region, age, sex...

For UNFPA: - Communication plan containing messages by target and the choice of channels has been elaborated. - ToR's for the recruitment of two associations to sensitize women and youth on the institutionalization of Zakat

have been prepared. - A first meeting with the focal point of the parliamentary group for humanitarian and social action was held to preparation of a presentation workshop with parliamentarians

For FAO: - The comparative study of ZAKAT systems in Muslim countries has been realized. - The benchmarking of the financial tools used in the zakat of agricultural products at the international level has been revised and completed. - The international expert has been recruited to develop the operational model, governance, and Strategy 22-26 of the use of Zakat as a microfinance instrument to empower women and finance the poorest farming communities.

Annual Progress

Overall JP self-assessment of 2021 progress:

Satisfactory (majority of expected results achieved; 1 to 3 months delay in implementation)

Comments on self-assessment: Most results in 2021 are achieved compared to the objectives with some delays, due to the COVID-19 pandemic situation.

Overall progress and key developments to date (3 key JP milestones)

During 2021, the project developed the below: -A meeting is held with the focal point of the humanitarian and social action parliamentary group. This meeting was a first as a prelude to the project presentation workshop scheduled for 2022 to involve Parliamentarians in the process of institutionalizing zakat - For the first time, a module exclusively focusing on Zakat and its role as an innovative financing tool for development in close collaboration with the National Statistics Office and the Ministry of Finance. The module is incorporated into the Mauritania's 2019 National Household Survey. -The legal and institutional corpus for zakat in the service of the SDGs has been developed (draft law on the institutionalization of Zakat, draft decrees on the creation, management and operation of a national Public Administrative Establishment responsible for the management of Zakat as well as a Shariah Compliance Advisory Committee). - Report on "The institutionalization of Zakat management in Mauritania", based on a perception survey of 5200 individuals in the 13 regions (Wilayas) in Mauritania, has been elaborated; It focuses on the Zakat industry from a global perspective and the Zakat landscape in Mauritania and its potential in supporting SDGs. It also analyzes the Zakat Institutionalization models in the work and proposes a model taking into consideration the Mauritanian context.

- An analytical and descriptive study ongoing by FAO was carried out on the products of Zakat and propose solutions for its institutionalization so that it fully plays its role in the fight against poverty in Mauritania. It contributes to better understand the product of zakat and identify its beneficiaries. Thus, the objectives of the study were as follows: • Make an inventory (benchmarking) on the use of agricultural products in Zakat at the international level • Contribute to the development of the topography of the practice of Zakat on agricultural products, including livestock, taking into account their monetary counterpart, in particular, the cultural aspect and poverty. • Evaluate the importance and how Zakat can contribute to the elimination of poverty in Mauritania • Contribute to the development of operational and governance models for the use of Zakat as a microfinance instrument to empower women and finance the poorest farming communities

Changes made to JP:

Main Challenges: The main challenge is related to the health situation. In fact, COVID-19 severely disrupted Project activities, making contacts and field missions either impossible or difficult at some point. The consultation with different stakeholders were not possible to be organized directly and the project team opted for virtual meetings and consultations. The awareness campaign has been delayed. To deal with this, a committee made up of all the stakeholders has been set up. ToR's have been prepared allowing this committee to organize a retreat to discuss and validate messages and materials to support the process in 2022. For FAO, the main challenges faced during 2021 was the hiring of international expert in the context of Covid-19 and the organization of concertation with stakeholders.

Updates on SDG financing framework

Inception phase	Assessment Diagnostics	Financing Strategy	Monitoring Review	Governance Coordination
N/A	N/A	N/A	N/A	N/A

Descriptions on progress by INFF building blocks

Inception Phase: Not yet. In fact, in 2021 the government was working on the development of the second action plan of the SCAPP(national development strategy), which was a higher priority in which the UN system was involved. Beyond this practical aspect, the INFF must help finance national strategies and in particular the second action plan of the SCAPP, that's why implementing it in 2022 is one of our top priorities.

Assessment & Diagnostics: NA. The INFF planned for 2022.

Financing Strategy: NA. The DFA to be conducted in 2022

Monitoring & Review: NA

Governance & Coordination: NA. The governance body will be constituted in 2022 for the INFF process.

Priority Cross-cutting Issues

How did the JP adapt to the COVID-19 context

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. As the situation has not changed, virtual meetings were 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.

This project aims to boost Zakat as a source of financing development and achieving SDGs. In the context of COVID-19 and with the impact on economic activities and government's resources, Zakat is presented as an innovative and alternative source of financing development.

How did the JP apply the Gender Marker

Awareness campaign to involve women associations to sensitize women on the institutionalization of Zakat have been prepared and will be implemented to show how women and girls rights and gender equality will be used from Zakat institutionalization benefits. The project team systematically collected data through the studies and interviews on the adequacy of measures to address gender inequalities and empower women.

Estimated % of overall disbursed funds spend on gender: 1%

Alignment with cross-cutting UN issues (e.g. human rights, decent work, inclusion, LNOB)

The program is well integrated with the human rights-based approach, in that it focuses on the rights-holders (communities) and that the changes primarily target young people, women and marginalized populations who will benefit a better capacity for empowerment by participating in decision-making that concerns them, and in the identification of their needs, particularly in geographical areas with poverty rates well above the national average.

How did the JP work to build ownership and buy-in of key stakeholders

The implementation of legal and institutional corpus for zakat in the service of the SDGs which has been developed (draft law on the institutionalization of Zakat, draft decrees on the creation, management and operation of a national Public Administrative Establishment responsible for the management of Zakat as well as a Shariah Compliance Advisory Committee) makes it possible to ensure the SDG financing strategy and its appropriation will be sustainable over time.

Annual Reporting on Results

Results achieved in promoting the priority thematic SDG agendas

The JP contribute to accelerate achievement of the follow's priority thematic SDGs: 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.

JP contributions to the Joint SDG Fund's global results (especially around Outcome 2 & Output 4)

The JP contribute to enhance the ratio of financing for integrated multi-sectoral solutions leveraged in terms of scope through new sources (Zakat) in several sectors (agriculture, livestock sector, fishing, finance).

Progress against JP-specific outcomes

Report on “The institutionalization of Zakat management in Mauritania”, based on a perception survey of 5200 individuals in the 13 regions (Wilayas) in Mauritania, has been elaborated; It focuses on the Zakat industry from a global perspective and the Zakat landscape in Mauritania and its potential in supporting SDGs. It also analyzes the Zakat Institutionalization models in the work and proposes a model taking into consideration the Mauritanian context.

Progress against JP-specific outputs

The legal and institutional corpus for zakat in the service of the SDGs has been developed (draft law on the institutionalization of Zakat, draft decrees on the creation, management and operation of a national Public Administrative Establishment responsible for the management of Zakat as well as a Shariah Compliance Advisory Committee).

JP contributions to strengthening UN coherence, partnerships and reducing duplications of efforts

The 3 agencies are coordinating closely and having a monthly meeting to exchange and discuss the progress done in the implementation of the Work Plan of the JP and to identify potential synergies and avoid duplication of efforts.

Also, 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.

Strategic Partnerships, Documents and Communications

How did the JP facilitate collaboration with diverse stakeholders in the SDG financing space

Partnership has been forged with civil society and other development, private sector, and women organization. Indeed, interviews and consultations were carried out with opinion leaders (Associations of scholars, influential personalities), the various federations of the National Union of Employers of Mauritania and the Chamber of Commerce, Agriculture, and Industry as well as several leaders of Islamic banks in Mauritania.

Did the JP secured additional financing (co-funding/co-financing) from the following stakeholders:

Government	Donors & IFIs	Private Sector	PUNOs	Other Partners
No	No	No	No	No

Comments on additional financing secured: Partnership has been forged with civil society and other development, private sector, and women organization. Indeed, interviews and consultations were carried out with opinion leaders (Associations of scholars, influential personalities), the various federations of the National Union of Employers of Mauritania and the Chamber of Commerce, Agriculture, and Industry as well as several leaders of Islamic banks in Mauritania.

JP organized events in 2021

JP Launch Event	Annual Donor Event	Partners Event
No	No	Yes in 2021

Number of strategic documents produced by the JP: 3

Number of strategic documents contributed by the JP: 3

Number of communication materials produced: 2

2022 Plans & Way Forward

JP priority activities & expected results for 2022

- Finalization of the study the impact of Zakat on rural women, the poor and vulnerable communities, and the benchmarking study and Topography of the practice related to agricultural zakat.
- Implementation of advocacy and communication activities and production of communication supports (brief, flyers, notes, videos...)
- Development of an action plan for the implementation of the national Zakat agency
- A Final report including the results of the perception survey among individuals and main stakeholders (private sector, civil society, key ministries, Ulema, etc.).
- Implementation of the legal and institutional corpus for zakat in the service of the SDGs, especially the law related to the creation of the National Zakat Agency.
- Organize a reflection workshop to harmonize and validate the messages and communication media of the Zakat project
- Contribute to the design, production and dissemination of communication materials on Zakat
- Conduct an awareness campaign with local NGOs with the aim of promoting the institutionalization and maximization of the potential of Zakat to promote the right to health and equal opportunities for the benefit of the most vulnerable, particularly women living in the rural world
- Organize an exchange session with parliamentarians to discuss the interest of promoting the institutionalization of Zakat to take advantage of it; Organize study/monitoring missions and field visits with partners in the project area.

3 major transformative results that will be achieved by the end of the JP

- Decision makers and other actors (stakeholders) have evidence-based, gender-sensitive and youth specific data and analysis related to Zakat
- Provision made for the legalization of Zakat, its integration into the public finance legislation and for the creation of the Zakat management body
- Increased awareness and commitment regarding the institutionalization of Zakat collection and distribution, with a special effort to address the female audience

Estimated rate of completion for each result as of 31 Dec 2021

Result.1	Result.2	Result.3
Advancing (50-99%)	Advancing (50-99%)	Emerging (1-49%)