

Joint SDG Fund
 Template for the Joint Programme
 Evidence-based Final Narrative Report
SDG FINANCING PORTFOLIO – COMPONENT 1

Cover page

Date of Report: 30 / June / 2023

| Programme title and Country |
|--|
| Country: Mauritania Joint Programme (JP) title: Institutionalizing and leveraging Zakat to finance SDGs in Mauritania MPTF Office Project Reference Number ¹ : 00129267 |

| Programme Duration |
|---|
| Start date ² (day/month/year): 28/07/2020 Original End date ³ (day/month/year): 30/06/2022 Actual End date ⁴ (day/month/year): 30/04/2023 Have agencies operationally closed the Programme in its system: Yes/No Expected financial closure date ⁵ : 31/12/2023 |

| Participating Organizations / Partners |
|--|
| RC (name and email): Mrs. Lila Pieters Yahia Government Focal Point (ministry/agency, focal point name and email): Souleimane Sidi Mohamed, Technical Advisor of the Minister of Finance, President of The Technical Steering Committee, elhaibasidimed@gmail.com RCO Focal Point (focal point name and email): Moussa Elimane Sall, UN RCO in charge of partnerships and Development Financing, moussa.sall@un.org Lead PUNO (focal point name and email): Other PUNO Focal Points (focal point names and emails): Mamoudou BA, UNFPA Officer, maba@unfpa.org; Other PUNO Focal Points (focal point names and emails): Moussa Mohamed Maouloud, Program Assistant FAO (Program), Moussa.MohamedMaouloud@fao.org; |

¹ The MPTF Office Project Reference Number is the same number as the one on the Notification message. It is also referred to as "Project ID" on the project's factsheet page on the [MPTF Office GATEWAY](#).

² The start date is the date inserted in the original ProDoc submitted and approved by the Joint SDG Fund.

³ As per approval of the original project document by the relevant decision-making body/Steering Committee.

⁴ If there has been an extension, then the revised, approved end date should be reflected here. If there has been no extension approved, then the current end date is the same as the original end date. The end date is the same as the operational closure date which is when all activities for which a Participating Organization is responsible under an approved MPTF / JP have been completed. As per the MOU, agencies are to notify the MPTF Office when a programme completes its operational activities. Please see [MPTF Office Closure Guidelines](#).

⁵ Financial Closure requires the return of unspent balances and submission of the [Certified Final Financial Statement and Report](#).

| Programme Budget (US\$) | | | |
|---|-----------------------------|------------|--------|
| Total Budget (as per Programme Document, without co-funding): | | | |
| Agency/Other Contributions/Co-funding (if applicable): | | | |
| Joint SDG Fund Contribution ⁶ and co-funding breakdown, by recipient organization: | | | |
| Agency/others | Joint SDG Fund contribution | Co-funding | Total |
| PUNO1/UNDP | 395 900 | 20000 | 415900 |
| PUNO2/ UNFPA | 117700 | 4368 | 122068 |
| PUNO3/FAO | 203 300 | 30000 | 23300 |
| Total | | | |

| External Consultant Details |
|---|
| Name: |
| Title and organization (if applicable): |
| Email: |

⁶ Joint SDG Fund Contribution is the amount transferred to the Participating UN Organizations – see [MPTF Office GATEWAY](#).

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Abbreviations

| | |
|-------|--|
| DFA | Development Finance Assessment |
| FAO | Food and Agricultural Organisation of the United Nations |
| INFF | Integrated National Financing Framework |
| JP | Joint Program |
| MoF | Ministry of Finance |
| NDCs | Nationally Determined Contributions (NDCs) |
| PUNOS | UN Participating Agencies |
| SDG | Sustainable Development Goals |
| UNDP | United Nation Development Programme |
| UNFPA | United Nations Population Fund |

Executive summary

The Government of the Islamic Republic of Mauritania identified Islamic finance as one of the strategic levers for expanding government fiscal space and development financing. Zakat is one of the Islamic finance instruments targeted as an important source of potential resources to help address development challenges. To harness the Zakat potential, the United Nations offered through the joint programme (JP) 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 JP was based on the idea that i) an institutionalization of Zakat would allow optimal collection and distribution of Zakat funds, which would make it an important and innovative lever to finance development, ii) and on the fact that filling the knowledge gap on Zakat and its characteristics, improving the legal framework, and enhancing public awareness are preconditions for a successful institutionalization of the collection and distribution of Zakat.

All expected results were achieved while new strategic interventions were initiated to consolidate these results. Indeed, a better understanding of Zakat was generated with quantitative and qualitative information including, its characteristics, strengths, and weaknesses as a source of innovative financing for the SDGs in Mauritania. The government was provided with a set of proposals to improve the legal framework of Zakat and create an enabling environment. The JP has fostered strong adhesion from political, religious, and social leaders stimulated by evidence-based awareness-raising. Sensitizations were undertaken to ensure the population understand and accept the importance of institutionalizing and optimizing the distribution of Zakat for financing development. The JP was leveraged to initiate reflections on strategic positioning of Zakat within the national social protection system and the extension of the understanding of the national innovative financing landscape.

Context

To sustain the implementation of the Sustainable Development Goals (SDGs), the Islamic Republic of Mauritania has undertaken to expand the range of financing options available, including by promoting innovative and transformative solutions. The Government identified Islamic finance as one of the strategic levers for expanding government fiscal space and development financing. Zakat is one of the Islamic finance instruments targeted as an important source of potential resources to help address development challenges. To harness the Zakat potential, the United Nations Development Program (UNDP) began working with the Government of Mauritania in 2019 to gradually implement a public Zakat program. From 2020, this support has intensified with the implementation of the joint project on the institutionalization of Zakat, which has benefited from the financing of the SDG Fund. Through this project, the United Nations and development partners supported the Government to manage constraints and remove obstacles to release the potential of Zakat finance for development.

The project was based on the idea that i) an institutionalization of Zakat would allow optimal collection and distribution of Zakat funds, which would make it an important and innovative lever to finance development, ii) and on the fact that filling the knowledge gap on Zakat and its characteristics, improving the legal framework, and enhancing public awareness are preconditions for a successful institutionalization of the collection and distribution of Zakat. The theory of change for this project followed the same dynamics as that of the "Joint SDG Fund" and was also aligned with the UNSDCF. Project interventions related to three mutually reinforcing pathways. Pathway N ° 1: The project is an opportunity to allow the government and stakeholders to have tools to improve their knowledge of Zakat and its characteristics, a precondition for the success of the institutionalization. Zakat is often given informally, so there are no official data; Pathway N ° 2: For activities contributing to the Zakat strategy and the strengthening of the legal framework for the institutionalization of Zakat; and Pathway N ° 3: The project will help enhance public understanding and raise public awareness about Zakat compliance, which will increase Zakat disbursements, and the need to adhere to the formalization of Zakat and build public confidence.

The project implementation coincided with the emergence of the Covid19 pandemic, which slowed down execution due to restrictions on travel and gatherings. The country team relied on mitigations measures including teleworking, substitution of face-to-face interviews by virtual consultations where it was feasible. Sensitizations activities had to be postponed abiding by partial lockdown measures.

Joint Programme Results

1. Overview of Strategic Final Results

1.1. Overall assessment (max 100 words)

- Above expectations (fully achieved expected JP results and made additional progress)
- In line with expectations (achieved expected JP results)
- Satisfactory (majority of expected JP results achieved, but with some limitations/adjustments)
- Not-satisfactory (majority of expected JP results not achieved due to unforeseen risks/challenges)

All expected results were achieved while new strategic interventions were initiated to consolidate these results. Indeed, a better understanding of Zakat was generated with quantitative and qualitative information. The government was provided with the regulatory framework to create an enabling environment. The project has fostered strong adhesion from political, religious, and social leaders stimulated by evidence-based awareness-raising. The project was leveraged to initiate reflections on strategic positioning of Zakat within the national social protection system and the extension of the understanding of the national innovative financing landscape.

1.2 Key results achieved (max 500 words)

Zakat is integrated into the institutional landscape of public policies as an instrument for financing sustainable development. It is thus positioned to increase available resources (SDG.17), improve the productive capacity of the poor, through better development of agricultural potential (SDG 1) and contribute to a significant reduction in vulnerability linked to food insecurity (SDG 2). This policy integration was achieved through three strategic changes.

First, all actors have strategic information on the potential and practices of zakat. Making this information available has strengthened the government's ability to make optimal use of zakat to effectively address development challenges. The government has robust information that the zakat is largely anchored in mores and practices in Mauritania; zakat paid for any type of goods in 2020 was up to MRO 7,419,073,211 or US\$ 20,608,537; zakat is mainly delivered in livestock and agricultural products and less in Cash. Evidence was also generated on the topography of the practice of Zakat on agricultural products, the importance and how Zakat can contribute to the elimination of poverty in Mauritania and 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.

Second, the regulatory system is designed and awaits operationalization by the government. It includes 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.

Third, the adherence and commitment of diverse stakeholders was stimulated through evidence-based awareness-raising. As a result, a decree creating a special allocation account called "Beit Mal Zakat El Mauritanie" was adopted by the Council of Ministers. This is decree is an important step towards the establishment of a regulatory structure designed to formalize zakat as an instrument for financing sustainable development, and to create an institutional framework for optimizing collection and distribution of Zakat.

[1.3. Results achieved on Integrated National Financing Framework/SDG financing building blocks \(max 2 pages\)](#)

| Implementation Stages | Planned (0%) | Emerging (1-49% progress) | Advancing (50-99% progress) | Complete (100% progress) | Previously completed | Not applicable |
|---|-------------------------------------|----------------------------------|------------------------------------|---------------------------------|-----------------------------|-------------------------------------|
| 1. Inception phase | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Assessment & diagnostics | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Financing strategy | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 4. Monitoring & review | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 5. Governance & coordination | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

Although the project did not specifically target the INFF process, it provided the opportunity to initiate a study on the diagnosis of private and innovative financing for development, as an extension of the analyses generated on Zakat. A dialogue was conducted about the launch of the INFF process in Mauritania, resulting in the planning of an immersion workshop for the key public stakeholders of the INFF process and will be sponsored with UNDP resources.

[1.4. Contribution to SDG acceleration](#)

| SDGs indicators | Baseline | Expected target | Actual results achieved/to be achieved in the near future | Reasons for deviation from targets, if any |
|---|-----------------|------------------------|--|---|
| SDG 17.3 (Finance) - Mobilize additional financial resources for developing countries from multiple sources | 0 | US\$ 20 millions | Potentially US\$ 20 million estimated | |

| SDG 17.18 (Data, monitoring and accountability) - | No official information available on Zakat | Disaggregated data on Zakat potential available | Disaggregated data on Zakat potential available | |
|---|--|--|--|--|
| SDG 2.1 - By 2030, end hunger and ensure that everyone, especially the poor and vulnerable, including infants, has access to healthy, nutritious and sufficient food all year round | NA | 7% of households benefited in-kind support to reduce food insecurity | 7% of households benefited in-kind support to reduce food insecurity | |
| SDG1.4 - By 2030, ensure that all men and women, especially the poor and vulnerable, have equal rights to economic resources and have access to basic services, to property and control of land and other forms of property, inheritance and natural resources, and new technologies and adequate financial services, including microfinance. | NA | 10% of poor benefit Zakat to help them escape poverty | 10% of poor benefit Zakat to help them escape poverty | |
| SDG 5.1 End all forms of discrimination against women and girls everywhere | NA | 50% of Zakat beneficiaries are women | 50% of Zakat beneficiaries are women | |

[1.5. Contribution to SDG financing flows \(max 500 words\)](#)

The SDG financing strategy has not been finalized yet as the INFF process is yet to be launched. However, estimates show a potential contribution of more than US\$ 20 million from Zakat.

[1.6. Results achieved on contributing to UN Development System reform at the \(max 500 words\)](#)

The project has strengthened consultations between UN agencies and the joint programming of activities. For example, the communication plan was jointly developed by the three PUNOs, and sensitizations were jointly carried out. The project has made it possible to raise the awareness of technical staff and UN agency decision-makers on synergies in the implementation of various agendas, exemplified by the convergence reached between the mobilization of innovative financing to support family farming (including livestock) for poverty reduction while facilitating the promotion of reproductive and family health.

The pooling of resources, particularly UN staff, has generated efficiency by a mix of skills from various UN agencies was used to deliver technical assistance to the government. It was thus possible to reduce costs related to the outsourcing.

1.7. Results achieved on cross-cutting issues (max 200 words)

An exchange session held with 30 imams from the project's intervention zone on the theme: zakat as a resource to strengthen access to health services and the empowerment of vulnerable women and girls was held in Kiffa. The imams pledged to support advocacy for the institutionalization of zakat for health and women's empowerment, in line with the precepts of Islam.

1.8. Results achieved on COVID-19 recovery (max 200 words)

1.9. Strategic Partnerships (max 500 words)

A multiparty partnership involving government entities (ministries in charge of Islamic Affairs and Finance), civil society organizations and private sector was established as an outcome of participatory evidence-based sensitization and extensive consultations undertaken to formulate the regulatory framework. As an illustration, private sector organizations were involved in awareness-raising days on the launch of the National Zakat Foundation's work. The President of the Union Nationale du Patronat Mauritanien expressed the support of Mauritanian businessmen for the State's plan to institutionalize zakat and give it the status it deserves. He declared that zakat could have significant contribution in addressing the situation of the neediest.

The three UN agencies consulted and agreed to continue collaborations and extend it to other UN agencies as well as technical and financial partners. They collegially held high-level consultation with the government to present the main results of the joint project.

1.10. Additional financing mobilized (max 300 words)

| Source of funding | Yes | No | Type of co-funding/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"/> | | | | |

2. Results by JP Outcome and Output

2.1. Results achieved by Fund's global results (max 500 words)

In line with the fund's global result of leveraging additional financing to accelerate SDG achievement (Joint SDG Fund Outcome 2), a regulatory framework was

developed, and extensive sensitizations carried to help tap into the zakat potential of more than US\$ 20 million.

[*2.2. Results achieved by Joint Programme Outcome \(max 500 words\)*](#)

Central and local institutions ensure more effective and transparent management and coordination of public policies (Outcome 4 of the Governance lever of UNSDCF). The JP resulted in positioning Zakat within political dialogue and public policy agenda. The Ministry of Finance and the Ministry of Islamic Affairs provided leadership in designing an institutional architecture for integrating Zakat into public policy. A technical committee chaired by advisers from the two ministers was set up and facilitated the process of institutional co-creation. The ministries in charge of health, social affairs, agriculture, and livestock were also involved through participation in various workshops and awareness sessions for the institutionalization of zakat and the collection of evidence on the importance of zakat flows in the field of agriculture and livestock. The government concretized its commitment by initiating a zakat foundation as well as issuing a decree for the creation and management of a zakat account. The decentralized administrative structures were involved in the organization and conduct of the awareness campaign which covered 11 wilayas (regions).

[*232. Results achieved by Joint Programme Output \(max 500 words\)*](#)

Output 1: Decision makers and other actors (stakeholders) have evidence-based, gender-sensitive and youth specific data and analysis related to Zakat. The zakat institutionalization project has invested in developing a mapping of zakat based on the EPCV 2019 survey of more than 10,000 households and a perception survey of 5,200 individuals. Several reports have been produced including the Zakat strategy 2022-2026, the study report on the collection of Zakat in Mauritania; the report on the stakeholder consultations setting up a Zakat institution in Mauritania; the report on digital solutions for efficient zakat management; Benchmark of organizational structures for Zakat institutions and proposals for the National Zakat Agency in Mauritania, , report on the governance model, study of evaluation and quantification of zakat flows . Several analytical notes were also produced including profile of payers and beneficiaries by socio-demographic category; Zakat of agricultural products; Livestock Zakat; identification of sources of zakat received; identification of goods subject to zakat.

Output 2: Provision made for the legalization of Zakat, its integration into the public finance legislation and for the creation of the Zakat management body. The institutional and legislative framework was developed and includes 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 and the main job descriptions of the national zakat agency in Mauritania.

Output 3: Increased awareness and commitment regarding the institutionalization of Zakat collection and distribution, with a special effort to address the female audience. An awareness raising program was rolled out to sensitize various actors and partners, in particular administrative authorities, imams, parliamentarians, civil society, private sector, elected officials, and socio-professional associations on the relevance of institutionalizing Zakat to contribute to the eradication of poverty and marginalization. Awareness campaigns took place in 11 wilayas and saw the participation of 300 stakeholders in total who will in turn act as information relays in the communities. The objectives of these workshops were to sensitize, inform and build confidence among stakeholders to promote zakat and its contribution to the development of the country, through the importance of its flows (monetary and in kind). This sensitization has enabled the targeted stakeholders to better understand and adhere to the objectives of institutionalizing zakat. The various workshops were an opportunity for fruitful exchanges and debates, responding to the questions of the various stakeholders relating to the issue of zakat in general and the process of its possible institutionalization in Mauritania.

3. Challenges and Changes

[3.1. Challenges faced by JP \(max 300 words\)](#)

The JP implementation faced two major difficulties. The first was related to COVID-19, the occurrence of which disrupted the smooth execution of activities and led the country team to adapt its working methods. The second difficulty was mainly operational and stemmed from the migration from UNDP former management system (ATLAS) to a new one (Quantum) which generated a learning curve that had to be accommodated. These difficulties were mitigated with the two extensions the JP was granted.

[3.2. Changes made to JP \(if applicable\) \(max 200 words\)](#)

The JP benefited from two extensions. The first extension was related to the emergence of COVID-19 which caused delays in carrying out activities. The second expansion was caused by the operational system change at UNDP.

With the view to enhance the strategic integration of the zakat instrument within the national policy agenda for sustainable development, two additional studies were planned namely the diagnostic of sustainable innovative and private sector development financing and the contribution of zakat to establish social protection floors in Mauritania. South-South cooperation was also planned as part of the

national capacity development required to operationalize the proposed zakat institutional framework.

4. Sustainability and Country Ownership

4.1. Sustainability and country ownership (max 500 words)

The project was implemented under the leadership of the government, including the Ministry of Finance and the Ministry of Religious Affairs. The involvement of these two ministries was strategic in enabling the combination of the political lead anchored at the level of the Ministry of Religious Affairs with the technical and strategic lead in terms of financing for development anchored in the Ministries of Finance. The conduct of activities followed a process of co-creation allowing ownership by the two ministries. All the knowledge generated is made available to the two ministries. In addition, a brief capitalization note has been prepared for the attention of decision-makers at the highest level. The results generated will be fed into the process of setting up the national integrated financing framework.

5. Communications

5.1 Communication products (max 300 words)

An evidence-based communication strategy and SWOT analysis was prepared to structure messages regarding targeted audiences. The JP benefited from wide communication through the awareness campaigns that were carried out. Internal UN for and donors thematic group meeting were also used to communicate about the JP. A sharing of experiences was also carried out within the UNDP. Two policy briefs were prepared to ensure the dissemination of Mauritania's experience facilitated by the JP.

5.2 Events

| Type of event | Yes | No | Number of events | Brief description and any highlights |
|-----------------------------------|-------------------------------------|-------------------------------------|------------------|--------------------------------------|
| JP launch event (mandatory) | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | |
| Annual donors' event* (mandatory) | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | |
| Partners' event ** *(optional) | <input type="checkbox"/> | <input type="checkbox"/> | | |

*the Fund donor countries are Denmark, European Union, Germany, Ireland, Luxembourg, Monaco, Netherlands, Norway, Portugal, Spain, Sweden, Switzerland. Please note that this event can be held together with a launch event or partners' event.

** Key advocacy outreach events with high level JP partners.

6. Lessons and Best Practices

6.1. Key lessons learned, best practices, and recommendations on SDG financing (max 300 words)

There is possibility to leverage important niches of resources with limited seed funds which are strategically used. The JP was strategic in identifying activities

that foster partnerships around the potential of Zakat. The package of integrated interventions ensured complementarity. For example, activities to understand the potential of Zakat served to shape awareness messages to build buy-in. Raising the population's awareness was an opportunity to strengthen the commitment of decision-makers.

6.2. Key lessons learned and best practices, and recommendations on Joint Programming (max 300 words)

It would have been desirable to set up a mechanism for consolidating results with a supplementary financing mechanism. In the case of the Zakat project, certain activities appeared essential to boost the expected leverage effect. For example, important strategic activities emerged as the JP ends, in particular the development of national capacities in the management of Zakat; the development of an economic model of forecasting to estimate the revenue of Zakat and make multi-year projections and the development of a business plan which allows the financial analysis. The timely implementation of these activities would accelerate leveraging the Zakat resources.

The JP has raised awareness of undervalued resource niches and paved the way for the search for innovative financing mechanisms. UNDP was requested to support the government in setting up a regulatory framework for optimal and productive use of the waqf instrument.

Annex 1: Consolidated results framework

1. JP contribution to global programmatic results (full programme duration)

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

| Indicators | Baseline 2019 | Target (end of JP) | Result (end of JP) | Notes |
|--|---------------|--------------------|-------------------------------|---|
| 2.1: US\$ & Ratio of financing for integrated multi-sectoral solutions leveraged disaggregated in terms of public and private sector funds | 0 | - | US\$ 20 million (potentially) | The estimated potential funding from an institutionalized Zakat is US\$ 20.6 millions |

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

| Indicators | Baseline 2019 | Targets (end of JP) | Results (end of JP) | Notes |
|---|---------------|---------------------|---------------------|-------|
| 4.1: #of integrated financing strategies/instruments that were tested | | | | |
| 4.2: #of integrated financing strategies that have been implemented with partners in lead | | | | |
| 4.3: # of functioning partnership frameworks for integrated financing strategies to accelerate SDG progress | | | | |

2. Selected global operational effectiveness indicators (full programme duration)

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

- Yes, considerably contributed
 Yes, contributed
 No

Explain briefly: A joint communication plan was developed; regular consultations were held between UN Agencies and RCO

2.2. Did your Joint Programme contribute to avoiding duplication of efforts for the participating UN agencies in interaction with national/regional and local authorities and/or public entities?

- Yes,

No

 N/A (if there are no other joint programmes in the country)

Explain briefly: A coordinated awareness-raising plan was developed and implemented. Complementary studies were carried out

3. Results as per JP Results Framework

| Result / Indicators | Baseline | Original Target (as per ProDoc) | Revised Target (if applicable) | Result (end of JP) | Reasons for variance from original target (if any) |
|--|-----------------|--|---------------------------------------|---------------------------|---|
| Outcome 1 indicator % Of central and local institutions satisfied with the quality of data and the analyses on Zakat | 0 | 80 | | 100 | |
| Number of Wilayas Moughataa (regions/departments) engaged in the institutionalization of Zakat | 0 | 40 | | 40 | |
| 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 public | Incomplete | Complete | | Complete | |
| Output 1.1 Indicator: The Zakat module integrated into the 2020 National Household Survey: with gender sensitive data | No | Yes | | Yes | |
| 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% | | 100% | |
| 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 | No | Yes | | Yes | |
| Output 1.2 Indicator Existence of a legal framework for Zakat | Incomplete | Complete | | 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 Zakat communication strategy developed and validated | No | Yes | | Yes | |
| Output 1.3. Indicator: Number of wilaya having benefited from an awareness campaign on Zakat | 0 | 10 | | 11 (Hodh Echargui, Hodh El Gharbi, Assaba, Guidimakha, Gorgol, Brakna, Nouadhibou, Kiffa, Adrar, Inchiri, Tiris-Zemour.) | |
| 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 | 5 | | 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 | Document type (policy/strategy, assessment, guidance, training material, methodology etc.) | Brief description of the document and the role of the JP in finalizing it |
|--|-----------------------------------|--|--|
| CHAMP D'INTERVENTION DE L'UNFPA DANS LA MISE EN ŒUVRE DU PROJET D'INSTITUTIONNALISATION DE LA ZAKAT EN MAURITANIE | December 2020 | policy/strategy, assessment | The objectives of this report are (i) to assess the acceptability of institutionalizing zakat among the various sectors of Mauritanian society (ii) to identify the obstacles of all kinds to this prospect (iii) to identify the most appropriate institutional mechanisms for the participatory collection and management of zakat (iv) to propose a package of activities that UNFPA could develop as part of the implementation of the Project, particularly in the fields of health, awareness-raising and specific studies. The research focused on five main areas, namely (i) an overview of zakat and the zakat context (ii) the institutionalization of zakat from the point of view of stakeholders (iii) obstacles to the mobilization of zakat (iv) mechanisms for the participatory management of zakat (v) the mobilization of zakat for UNFPA activities. |
| Rapport sur l'étude de la perception de la Zakat en Mauritanie | July 2021 | Assessment | The report provides an analysis of people's perception of zakat based on a survey of all the Wilayas (regions) of the country. |
| Benchmark des structures organisationnelle pour les institutions de la Zakat et propositions pour l'Agence Nationale de la Zakat en Mauritanie | July 2021 | Policy | The purpose of this report is to inform the design of the best possible structure of the Mauritanian institution of Zakat based on an in-depth analysis of the most relevant international experiences of Zakat institutions. |
| Les solutions digitales pour une gestion efficace de la Zakat | July 2021 | Policy | The objective of this report is to shed light on the different digital methods of managing zakat funds used in Muslim countries, while sharing the strengths and weaknesses of each of them to recommend the best solution. to be adopted by the National Zakat Agency in Mauritania. |

| | | | |
|---|---------------|------------|---|
| The description of the Information System of Zakat Management | November 2021 | Policy | This report provides a functional description of the different modules that must be contained in the System to be acquired by the National Zakat Agency in Mauritania as well as a description of the functional architecture of the said solution. |
| ANALYSIS OF DATA ON THE INSTITUTIONALIZATION OF ZAKAT IN MAURITANIA | Decembre 2022 | Assessment | Evaluate and quantify the contribution of zakat provided in the form of agricultural and food products Assess the opportunities offered by Zakat as a microfinance tool for the empowerment of rural women (employment in the agricultural sector) |
| BENCHMARKING STUDY REPORT On Contemporary Models of Zakat | May 2022 | Policy | This report on the benchmarking study of contemporary models of zakat, includes an in-depth analysis of the different experiences and practices of Zakat, it reveals the different questions that must be considered, the problems and challenges raised, study the different positions and possible solutions to be able to develop the appropriate strategy for zakat in Mauritania. |
| ZAKAT 2022-2026 STRATEGY | Novembre 2022 | Policy | The purpose of this report is to build a Zakat strategy for Mauritania and its implementation to strengthen the role of Zakat in supporting the Sustainable Development Goals (SDGs). An effective Zakat strategy is necessary for Zakat to play an important role in achieving the SDGs related to poverty, hunger, health and well-being, quality education, decent work and economic growth and income inequality. |
| REPORT ON THE GOVERNANCE MODEL | Novembre 2022 | Policy | This report proposes a model of governance likely to take into consideration the social and economic environment of the needy populations and to ensure a management policy likely to allow them to benefit transparently from the dividends of the zakat. |

2. Strategic documents to which the JP directly contributed to

| Title of the document | Date (month; year) when finalized | Document type (policy/strategy, assessment, guidance, training material, methodology etc.) | Brief description of the document and the role of the JP in finalizing it |
|------------------------------|--|---|--|
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Annex 3. Communications materials

1. [Human interest story](#)
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2. [Communication products](#)
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| Title of the document | Date when finalized (MM/YY) | Brief description and hyperlink (if it exists) |
|---|-----------------------------|--|
| Web Articles on Zakat | | https://drive.google.com/drive/folders/1c2Ig9ew6mmYnvjwIdbR2vYxIRc_dy7y0?usp=sharing |
| Photo atelier LES JOURNEES DE SENSIBILISATION SUR LE DEMARRAGE DES TRAVAUX DE LA FONDATION NATIONALE DE LA ZAKAT Rapport de | Octobre 2022 | https://drive.google.com/drive/folders/1c2Ig9ew6mmYnvjwIdbR2vYxIRc_dy7y0?usp=sharing |
| Note conceptuelle : Campagne de communication, d'information, de sensibilisation et de plaidoyer | March 2021 | The purpose of this Concept Note is to identify the different activities of the campaign by inserting them into a coherent approach to raise awareness among the main targets, in accordance with realistic planning and the possibility of achieving tangible results and impact. |
| Ateliers sur la sensibilisation de l'institutionnalisation de la zakat | Septembre 2022 | https://twitter.com/FAOMauritania/status/1566051810611265537?s=20 |
| Ateliers sur la sensibilisation de l'institutionnalisation de la zakat a Atar | August 2022 | https://unfao.sharepoint.com/:v:/s/faoMR/Ea07GfE8qz5Ppuvb3F9I0CoBEr1Lr7Nc2qycpQo08oTWOW?e=zhDrFs |
| Ateliers sur la sensibilisation de l'institutionnalisation de la zakat à Tiris Zemmour | August 2022 | https://unfao.sharepoint.com/:v:/s/faoMR/EVTWwHjO15pMI9AI2O3D9i4BppNTIqX-FIBPqeJVQGj45A?e=Hfs1Tx |