# Monitoring Matrix on Enabling Environment for Civil Society Development

National Report
North Macedonia
2026

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## Country Report for North Macedonia

## 2025

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# Contents


Contents.....5
List of Abbreviations.....6
Acknowledgement ..... 7
Executive Summary ..... 8
Civil Society Overview ..... 10
Key findings ..... 11
Key recommendations ..... 12
Introduction ..... 13
Methodology ..... 14
Background.....15
Findings ..... 16
Area 1: Basic Legal Guarantees of Freedoms ..... 16
1.1. Freedom of association ..... 16
1.2. Related Freedoms ..... 22
Area 2: Framework for CSO Financial Viability and Sustainability ..... 29
2.1. Tax/fiscal treatment for CSOs and donors ..... 29
2.2. State support ..... 31
2.3. Human Resources ..... 38
Area 3: Government-CSO Relationship ..... 43
3.1. Framework and practices for cooperation ..... 43
3.2. Involvement in policy- and decision-making process ..... 48
3.3. Collaboration in social provision ..... 55
References list/Bibliography.....58
Anex 1 ..... 60

# List of Abbreviations

| | |
|---|---|
| **AJM** | Association of Journalists of Macedonia |
| **BCSDN** | Balkan Civil Society Development Network |
| **BIRN** | Balkan Investigative Reporting Network |
| **CICDCSO** | Center for Information, Cooperation and Development of Civil Society Organizations |
| **CRNM** | Central Registry of the Republic of North Macedonia |
| **CRPM** | Center for Research and Policy Making |
| **CSO** | Civil Society Organization(s) |
| **ECNL** | European Center for Non-Profit Law |
| **ENER** | Unique National Electronic Register of Regulations |
| **EU** | European Union |
| **IPARD** | Instrument for Pre-accession Assistance for Rural Development |
| **IRL** | Investigative Reporting Lab |
| **LAF** | Law on Associations and Foundations |
| **LDSPA** | Law on Donations and Sponsorships in Public Activities |
| **MCIC** | Macedonian Center for International Cooperation |
| **MEP** | Ministry for European Affairs |
| **NFF** | National Federation of Farmers |
| **PBO** | Public Benefit Organization |
| **SCPC** | State Commission for the Prevention of Corruption |
| **SLAPP** | Strategic Lawsuit Against Public Participation |
| **SSNM** | Independent Union of Journalists and Media Workers |
| **USAID** | United States Agency for International Development |
| **VAT** | Value-Added Tax |

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# Executive Summary

The overall operating environment for civil society organizations (CSOs) in North Macedonia remained generally stable throughout 2025, preserving the fundamental legal guarantees for freedom of association, expression, and participation. Nevertheless, implementation gaps continue to undermine the effectiveness of the enabling environment and require comprehensive systemic reforms. While the legislative framework largely supports civic engagement, there remains an urgent need for the Government to move beyond ad hoc consultations and institutionalize structured, predictable, and meaningful cooperation with civil society across all stages of public policy development. Democratic governance can only be strengthened when CSOs are recognized as strategic partners and systematically integrated into national reform processes.
The Code of Good Practices for Civil Sector Participation in the Policy-Making Process continues to be the basis for state-civil cooperation, which establishes formal modalities for information sharing, consultation, dialogue, and partnership. However, as the Code is not mandatory, its implementation remains uneven and largely dependent on the commitment of individual institutions.
Positive developments were recorded through the reactivation of the Council for Cooperation between the Government and Civil Society and the organization of the Civica Mobilitas which provided an important platform for high-level dialogue between public institutions and civil society organizations. These initiatives demonstrate renewed political willingness to strengthen institutional cooperation.

Despite these institutional improvements, important structural challenges persist. Public consultations remain inconsistent, with a substantial proportion of draft legislation continuing to bypass mandatory consultation procedures through the ENER platform. The growing use of accelerated legislative procedures further limits opportunities for meaningful civic participation. At the same time, Strategic Lawsuits Against Public Participation (SLAPPs), restrictive banking practices affecting civil society organizations, and increasing administrative burdens continue to create a climate that discourages civic activism, investigative work, and public advocacy, ultimately narrowing civic space.

A major external challenge emerged during 2025 following the suspension and subsequent withdrawal of USAID-funded assistance, which has historically represented one of the most significant sources of financial and technical support for North Macedonia's civil society sector. The termination of ongoing programmes affected numerous organizations, resulting in cancelled projects, staff reductions, diminished institutional capacities, and increased financial uncertainty across the sector. Beyond the immediate funding gap, the withdrawal exposed the structural dependence of many organizations on international donor assistance and highlighted the absence of sustainable domestic financing mechanisms capable of absorbing such external shocks. This development further underscores the urgent need to diversify funding sources, strengthen institutional resilience, and establish predictable public financing mechanisms that support the long-term sustainability and independence of civil society organizations. Furthermore, the system of state funding for civil society organizations continues to face serious structural challenges. State support remains insufficient, unevenly distributed, and accessible to only a limited number of organizations, while clear, transparent, and predictable mechanisms for its allocation are yet to be fully established.

Regarding the legal and financial framework in 2025, CSOs continue to call for comprehensive reforms to ensure sustainability and improve operating conditions. Public funding continued to raise questions about the sustainability and adequacy of state support to the sector. Overall public funding for CSOs decreased, with reduced municipal allocations outweighing a modest increase in central government funding, which remained concentrated in social services and culture while other civic priorities saw little change. In total, EUR 13.7 million was allocated to CSOs through central and local government channels. Municipalities allocated EUR 1.8 million, while central government bodies provided EUR 11.9 million. The figures exclude allocations to sports organizations, private enterprises and the Red Cross. Although the Government announced an initiative to establish a guarantee fund to facilitate access to co-financing for international

projects, this alone does not address the broader needs for financial reform. At the same time, the process of amending the Law on Associations and Foundations (LAF) remains open after being published on ENER for public consultations, followed by consultative process through public hearings during early 2026. Of particular concern is the setback in exercising the right to free access to public information, where organizations increasingly face incomplete, delayed, or unreasonably denied responses from institutions, further hindering their work and public advocacy efforts.

Overall, North Macedonia possess the essential legal and institutional foundations necessary for an enabling environment for civil society, but the sector's future development depends on addressing persistent implementation deficits, strengthening institutionalized dialogue, ensuring transparent and sustainable financing, safeguarding civic space, and reducing dependence on external donor funding. Advancing these priorities will require comprehensive legal and financial reforms, stronger accountability in policy-making processes, and a genuine transition from procedural consultation towards strategic partnership between public institutions and civil society in advancing democratic governance and the country's European integration agenda.

## Civil Society Overview

| | 2023 | 2024 | 2025 |
|---|---|---|---|
| **Number of registered organizations** | 11.922 (509 newly registered organizations) | 12.684 | 13.158 |
| **Main civil society laws** | Laws on Associations and Foundations | | |
| **Relevant changes in legal framework** | 1.Law on Associations and Foundations<br>2.Law on Civil liability for insult and defamation | | |
| **State funding** | 332.318.473 MKD (approx. 5 million EUR) or 4% from the total income of CSO's | 918,389,266 MKD (approx. 14.8 million EUR) or 8.8% of the total income of CSO's* | 845,991,595 MKD (approx. 13.7 milion EUR) or 8.8% of the total income of CSO's* |
| **Human resources** | 1805 employees<br>No data for volunteers. | 1813 employees<br>No data for volunteers. | 1681 employees<br>No data for volunteers. |
| **CSO-Government Cooperation (relevant body/ consultation mechanism)** | Council for Cooperation with Civil Society and Government | | |
| **Key challenges** | 1.The comprehensive reform of the systemfor state funding for CSOs and the reforms ofthe Law on Associations and Foundations have made no progress<br>2.Criminal code still poses certain risks to the freedom of association.<br>3.Law on Donations and Sponsorships in Public Activities should be amended so thatthe procedure for donations becomes more stimulating.<br>4.The transfer of funds from the General Secretariat of the Government to the Ministryof Political System and Community Relations remains a challenge in the state funding ofCSOs.<br>5.Not perceiving CSOs as a real partner by the state institutions is a challenge, and the inclusion of CSOs in decision- making processes should progress in practice.<br>6.Non-cooperation of the Government thatleads of continuation of the boycott of the Council for cooperation of the Governmentwith CSOs. | 1. The comprehensive reform of the state funding system for civil society organizations is progressing slowly.<br>2. The Criminal Code creates certain risks for the freedom of association.<br>3. The Law on Donations and Sponsorships in Public Activities should be amended to make the donation procedure more encouraging.<br>4.Reduction of state funding for civil society organizations from the Budget of the General Secretariat.<br>5.The involvement of civil society organizations in decision-making processes should advance in practice.<br>6.Failure of state institutions to perceive civil society organizations as genuine partners.<br>7.The boycott of the Council for Cooperation between the Government and Civil Society. | 1. The comprehensive reform of the state funding system for civil society organizations is progressing slowly.<br>2. The processes for amending the LAF, LDSPA in consultation with the CSO and other legislation afecting CSO to be completed.<br>3. SLAPPs) continue to undermine civic space by fostering self-censorship and discouraging activists, journalists, and CSOs from reporting on corruption and other matters of public interest.<br>4. Many draft laws that were legally required to undergo public consultation were adopted without being published on the ENER platform or consulting civil society.<br>5. CSO employment declined by 6.7%, with the total number of employees decreasing to 1,691 in 2025.<br>6. Access to public information deteriorated in 2025, with 47.5% of CSOs reporting that institutional responses failed to provide the specific information requested. |

*Starting with 2024 MCIC is collecting the state funding data both on central and local level. Up to 2024 the data

was only from the Government and governmental bodies.

# Key findings

| Key findings of the Country Report | |
|---|---|
| 1. | CSOs in North Macedonia continue to operate in a generally enabling environment, though key areas require targeted improvements. Freedom of association remains fully guaranteed in legislation and exercised in practice without limitations, allowing organizations to form and operate freely.<br>Conversely, the exercise of the right to peaceful assembly faced distinct challenges in 2025, as public gatherings were increasingly subjected to political manipulation and targeted smear campaigns aimed at undermining civic actions and public protests.<br>This hostile environment is further exacerbated by the continued proliferation of Strategic Lawsuits Against Public Participation (SLAPPs), which foster pervasive self-censorship and exert a chilling effect on activists, journalists, and CSOs reporting on corruption and matters of public interest. |
| 2. | Regarding the legal and financial framework, CSOs continue to advocate for comprehensive reforms to ensure long-term sustainability and improve their operating conditions. In terms of the legislative framework, the process of amending the Law on Associations and Foundations (LAF) saw notable developments. Following an extended period of internal technical work by the dedicated Working Group established by the Ministry of Justice during which no draft text was made public through most of 2025 the draft amendments were officially published on the ENER platform at the last quarter of 2025 for public consultation. This milestone was followed by a series of public hearings and regional consultative sessions organized by the Ministry of Justice during early 2026, keeping the reform process open for civil society inputs and further refinement. |
| 3. | State funding continues to be an insufficient source of income for CSOs, reaching only a limited number of organizations and contracting further in 2025 due to municipal funding cuts. While the Government announced an initiative to establish a guarantee fund to facilitate co-financing for international projects, CSOs emphasize that this measure alone cannot address broader structural financing needs. Concurrently, proposed amendments to the LDSPA are anticipated to optimize the philanthropic environment by strengthening corporate and individual donor tax incentives, clarifying legal definitions, reducing bureaucratic hurdles, and instituting robust transparency mechanisms. |
| 4. | The reactivation of the Council for Cooperation between the Government and Civil Society in April 2025 represented a significant milestone in restoration of the dialogue after a prolonged period of institutional inactivity. The newly elected Council re-established a formal mechanism for CSO participation in policy discussions, enabling more regular consultations, plenary sessions, and engagement between state institutions and civil society representatives. |
| 5. | A significant proportion of draft laws statutorily mandated to undergo public consultation completely bypassed the ENER platform and were adopted without any sectoral engagement. This represents a fulfillment rate of just 37% of its obligation to ensure transparency and enable civil society organizations to participate in the legislative process. |
| 6. | The total number of employees across registered associations and foundations decreased to 1,691 individuals in 2025, compared to 1,813 employees in 2024, representing a 6.7% decline in CSO employment. The termination of USAID-funded programmes being identified as one of the main contributing factors. |
| 7. | The access to public information shows a worsening trend, as 47.5% of organizations reported that institutional responses failed to provide the specific information requested, indicating a high prevalence of incomplete or evasive replies. Furthermore, only 9.5% of organizations reported receiving refusals accompanied by clear justifications, highlighting inconsistencies in the transparency and accountability of institutional responses. |

## Key recommendations

| Key recommendations of the Country Report | |
|---|---|
| 1. | Public authorities should strengthen practical safeguards for the exercise of peaceful assembly and public participation, including protection against intimidation, harassment and other forms of pressure targeting organisers and participants. In parallel, North Macedonia should advance the development of a dedicated anti-SLAPP framework aligned with the EU Anti-SLAPP Directive, including mechanisms for early identification and dismissal of abusive proceedings, protection against disproportionate costs, and access to appropriate legal support. These measures are particularly important for journalists, activists and CSOs working on corruption, human rights and other matters of public interest. |
| 2. | The Government, namely the Ministry of Justice, should transparently finalize the amending process of the LAF by incorporating the meaningful feedback and inputs collected during the ENER public consultation and regional hearings organized in early 2026. The Ministry should take into account the voice of the CSOs given in the consultation process. |
| 3. | The Government should move beyond partial solutions such as the announced guarantee fund for international co-financing and to introduce a comprehensive, predictable, and transparent state funding system accessible to a broader range of CSOs. In addition, it should swiftly adopt the proposed amendments to the Law on Donations and Sponsorships in Public Activities (LDSPA) to enhance tax incentives, reduce bureaucratic burdens, and promote corporate and individual philanthropy. |
| 4. | Government and CSOs should capitalize on the reactivation of the Council for Cooperation between the Government and Civil Society by ensuring regular, structured, and impactful political dialogue that directly influences key policymaking processes. Accepting the Council's recommendation for establishing a working group to create a systematic methodology for tracking central and local public funding to CSOs. The Council should be used as a platform that will serve the needs of the CSOs for improving the enabling environment. |
| 5. | Government and lawmakers should consistently use the ENER platform for all draft law consultations, ensuring timely publication of draft legislation and meaningful opportunities for public participation. Systemic bypassing of mandatory consultation deadlines should be eliminated, with consultation procedures and deadlines consistently enforced to raise compliance beyond the current 37% fulfillment rate.The Transparency Strategy should also be supported by measurable actions to improve access to public information, strengthen public trust, and increase CSO participation in governance. |
| 6. | The legal and institutional framework should be strengthened to enable CSOs to participate more effectively as service providers and employers, including through clearer rules and equitable access to relevant employment and support measures. The Government should also move from policy commitments to implementation in the area of volunteering: the planned amendments to the Law on Volunteering and the establishment of a functional National Council for Volunteerism should be advanced, as both remained unfulfilled in 2025. At the same time, civic engagement should be strengthened through the education system by expanding opportunities for meaningful participation, non-formal learning and inclusive, values-based civic education. |
| 7. | Public institutions must strictly comply with the Law on Free Access to Public Information by providing clear, complete, and precise responses. Institutions must end the practice of providing evasive replies and ensure that any refusal is legally substantiated with clear justifications. The amendments of the law on FAPI to enter as soon as possible in Governmental procedure. |

# Introduction

The Macedonian Center for International Cooperation (MCIC) and the Balkan Civil Society Development Network (BCSDN) are pleased to present the 13th edition of the Monitoring Matrix on Enabling Environment for Civil Society Development, covering developments in North Macedonia in 2025.

This report is part of a series of country reports covering six countries in the Western Balkans: Albania, Bosnia and Herzegovina, Kosovo, North Macedonia, Montenegro, and Serbia. A Regional Report is also available summarizing findings and recommendations for all countries and an interactive web platform offering access to monitoring data per country at www.monitoringmatrix.net.

The Monitoring Matrix, developed in 2013 by BCSDN with support of its members and partners, presents the main principles and standards that have been identified as crucial to exist for the environment to be considered enabling for the operations of CSOs. The Matrix is organized around three areas, each divided by sub-areas:

- Basic Legal Guarantees of Freedoms;
- Framework for CSOs' Financial Viability and Sustainability;
- Government – CSO Relationship.

The comprehensive methodology is based on international standards and best regulatory practices at the European Union level and in European countries. The Matrix aims to define the optimum conditions for civil society to function and develop effectively. At the same time, it aims to define a realistic framework that can be followed and implemented by public authorities. Having in mind that the main challenges lay in implementation, over 150 indicators are set to monitor both the existing legal framework and its practical application.

The Monitoring Matrix operates on an annual reporting cycle which ensures a systematic and comparable evaluation across the region and across years, helping stakeholders track progress or regression, identify gaps and emerging trends, and prioritize reforms. The research conducted aims to provide for shadow reporting on the enabling environment for CSDev and to influence EU Enlargement policy and funding support for sustainable and strategic development of the sector.

# Methodology

The areas are elaborated by standards, which are further specified through legal and practice indicators. The legal indicators are measured by coding the presence or absence of rules, costs, procedures, and obligations enshrined in legal regulation (primary and secondary) and policy frameworks enacted in the respective countries. To assure standardization and comparability of the data gathering process regarding the practice indicators, country researchers follow a methodology plan in which each of the 80 indicators are further operationalized in concrete mandatory and additional data types (i.e. operationalized dimensions of a practice indicator) to be reported across the countries.

To analyse and interpret the data, country researchers use a unified data collection template which provides the indicators description and five category descriptions ranging from fully enabling to fully disabling environment provided under each indicator. The five category descriptions are specified for each legal and practice indicator in the Monitoring Matrix Toolkit, to enable researchers – based on the reported data to choose one code (score) which most accurately summarizes the state of enabling environment concerning the respective indicator. In a first step, the researcher reports the required data types collected through different sources in the template box. In a second step, they choose one of five category descriptions specified for the respective indicator which best illustrates the reported data. The categories enable unified comparison of findings on the level of indicators across all country reports.

This report is based on an analysis of data collected from an annual survey focused on CSOs, an analysis of the Parliament's work, ENER, and responses to a questionnaire on consultation mechanisms with civil society organizations during the preparation of draft laws and other acts in 2024. The General Secretariat of the Government, through its unit for cooperation with civil society organizations, distributed the questionnaire to ministries via the Network of Civil Servants for Cooperation with Civil Society.

# Background

In 2025, the operating environment of the country and for the civil society in North Macedonia was shaped by political consolidation following the 2024 parliamentary elections, the local elections in October 2025, persistent corruption concerns, and ongoing uncertainty surrounding EU accession. Widespread civic mobilizations and public protests over institutional negligence, safety, and environmental hazards highlighted strong public demands for accountability, though these movements were frequently met with political discreditation and polarization.

No significant progress was noted in improving the enabling environment for civil society over the past year, as fundamental implementation gaps persisted. Civic space was further challenged by the first emerging cases and systematic rise of Strategic Lawsuits Against Public Participation (SLAPPs), which exerted a chilling effect and fostered self-censorship among CSOs, journalists, and activists reporting on corruption and public interest matters.

Key reform processes suffered from excessive delays and remained incomplete. Access to public information visibly deteriorated, with 47.5% of CSOs receiving incomplete or evasive responses from state bodies, while 63% of draft laws subject to mandatory consultation bypassed the ENER platform entirely. Regarding key legislation, the amendments to the Law on Associations and Foundations (LAF) were again not adopted in 2025. However, an active Working Group established by the Ministry of Justice delivered an updated draft, which was officially published on ENER in late 2025 and followed by public consultations in early 2026 to collect civil society feedback.

Concurrently, the sector experienced a severe financial shock following the suspension and withdrawal of USAID funding, which impacted nearly USD 37 million in planned assistance (with USD 16.5 million intended directly for CSOs). This abrupt termination led to cancelled projects, a 6.7% drop in CSO employment, and highlighted the sector's structural vulnerability to foreign donor dependence in the absence of sustainable domestic funding.

On the institutional level, relations with the Government saw positive structural steps through the reactivation of the Council for Cooperation between the Government and Civil Society in April 2025, the adoption of the State Strategy for Cooperation and Development of Civil Society 2025–2028, and proposed initiatives such as a state guarantee fund for international co-financing. Nonetheless, these mechanisms have yet to translate into systematic, strategic partnership, as executive decision-making remains largely ad-hoc and procedural.

Overall, 2025 underscored an increasingly constrained and politically vulnerable environment where formal legal guarantees were consistently undermined by financial shocks, administrative barriers and legal pressures. Moving forward, securing predictable funding, completing overdue legal reforms, and safeguarding activists from emerging threats like SLAPPs remain vital to preserving democratic accountability and enabling a resilient civil society in North Macedonia.

# Findings

## Area 1: Basic Legal Guarantees of Freedoms

### Sub-area 1.1. Freedom of association

#### 1.1.1. Establishment of and Participation in CSOs

The legal framework in North Macedonia provides safeguards for the autonomy and independent operation of civil society organisations (CSOs). The Constitution and the Law on Associations and Foundations (LAF) guarantee the right of association and allow CSOs to independently determine their internal structures, procedures and activities, broadly in line with international standards. These core constitutional and statutory safeguards remained stable during the reporting period. At the same time, the legal reform process gained renewed momentum in 2025, following the reactivation of the long-stalled process to amend the LAF. A multi-stakeholder working group was established within the Ministry of Justice, with CSOs represented through various civil society networks and platforms and the Council for Cooperation between the Government and Civil Society. The working group also included representatives of public institutions and academia, providing a broader basis for stakeholder participation in the preparation of the legislative amendments. This milestone was marked by the publication of the draft Law on Associations and Foundations (LAF) on the Unique National Electronic Register of Regulations (ENER), launching the formal public consultation process. The public consultation enabled CSOs and other stakeholders to submit written comments and proposals through ENER. This was followed by a series of regional public consultations organized by the Ministry of Justice in the framework of the broader consultation process. The public hearings provided an additional opportunity for CSOs and other stakeholders to discuss the draft law and present their views directly to the Ministry. The consultation process focused on proposals to strengthen civic participation, improve organizational transparency, and reform the public benefit framework. Around 130 comments were submitted through ENER, in addition to further proposals and recommendations raised during the regional public hearings by various stakeholders, predominantly CSOs. At the time of writing of this report, the Ministry of Justice had not yet published the final draft, and it therefore remained unclear which civil society proposals would be incorporated into the final text.

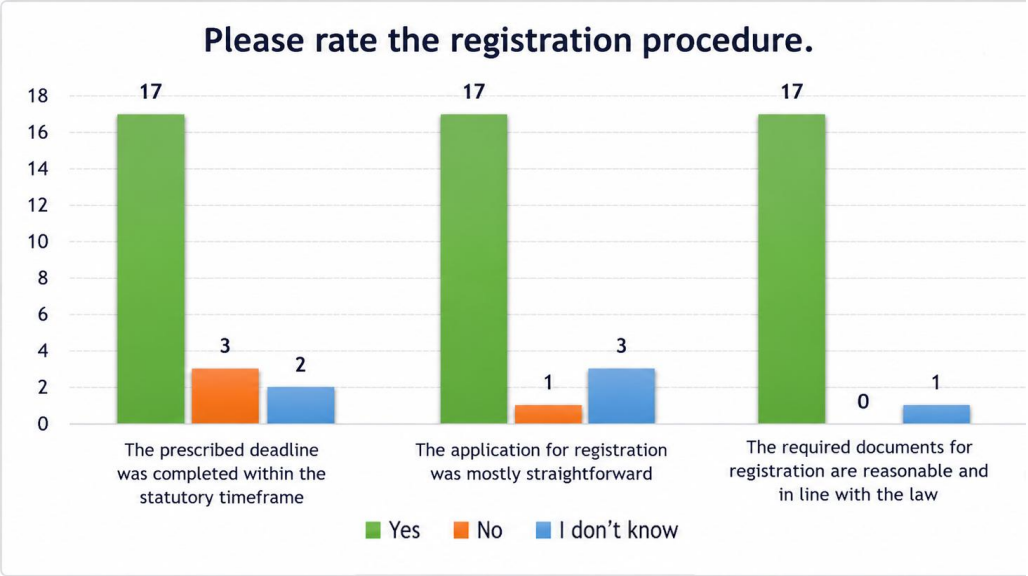
*The proposed amendments to the LAF were finally posted on the ENER platform, followed by public hearings organized by the Ministry of Justice.*

Despite these positive developments, several challenges remained in 2025. On 13 June 2025, the Government and the Opposition jointly adopted amendments to the Electoral Code introducing new requirements that restrict the participation of citizen initiatives in elections. According to CSOs the current amendments to the Electoral Code are not intended to encourage, but rather to limit the pluralism of political views and opinions, which is a violation of the constitutionally guaranteed right of every citizen of North Macedonia to run for public office, as regulated in Art. 23 of the Constitution. This right is also one of the fundamental values of the constitutional order.

The 2025 survey data on the legal registration procedure shows that the registration process for civil society organisations is still conducted in person, requiring applicants to submit the necessary documentation directly to the Central Registry of the Republic of North Macedonia. An online registration option is currently not available for CSOs, limiting the digitalization and accessibility of the registration procedure. The perception is generally positive among organisations regarding the efficiency

and compliance of the registration process. Specifically, 77% of respondents agreed that the Central Registry of the Republic of North Macedonia completed the registration process within the legally prescribed timeframe, indicating that registration procedures are largely implemented in accordance with statutory deadlines and without significant administrative delays. This high level of satisfaction extends directly to the procedural clarity and regulatory fairness of the application itself. Majority organizations noted that the registration application was mostly straightforward, while only a single organization reported difficulties during registration. Zero organizations reporting unreasonable documentation demands, the data strongly indicates that the registration framework is clear, legally compliant, and structurally optimized to facilitate a smooth process for civil society entities.

Chart 1: CSO Registration Procedure




Civic mobilisation remained a significant channel for expressing public concerns throughout 2025, with several waves of protests addressing different issues and accompanied, in some cases, by attempts to discredit or politically instrumentalise the mobilisations. One of the most significant waves followed the tragic pedestrian fatalities and the emergence of the “Who’s Next?” movement, which called for greater judicial accountability, stricter traffic enforcement and systemic improvements to road safety and infrastructure. Rather than focusing solely on these substantive demands, some political actors and public figures questioned the motives and political affiliations of participants and sought to portray the mobilisation as politically manipulated. Similar dynamics were observed during protests concerning the Vardarište waste dump, where residents and civic groups raised concerns about air pollution, recurring fires and environmental and public health risks. While the protests drew attention to these concerns and demanded action from the relevant authorities, political[1] responses in some instances shifted towards questioning the political background and motives of those involved, particularly where opposition actors expressed support for the mobilisation.

These developments formed part of a broader pattern of civic mobilisation throughout 2025, in which citizens and CSOs increasingly used public protests and other forms of collective action to raise concerns over accountability, public safety, environmental protection and institutional inaction. Although such mobilisation remained an important and legitimate form of civic participation, attempts to frame

[1] 360 Degrees, "'Stop for Vardarishte' vs. Acting Mayor of Aerodrom: The Protests Are Strictly Civic and Unrelated to Political Parties" (in Macedonian), September 23, 2025, https://360stepeni.mk/stop-za-vardarishte-kontra-v-d-gradonachalnikot-na-aerodrom-protestite-se-iskluchivo-graganski-i-ne-se-povrzani-so-politichka-partija/.

individual protests as politically motivated or partisan contributed to polarisation and risked diverting public attention from the substantive issues raised by citizens.

### 1.1.2. State Interference

The legal framework in North Macedonia continues to formally protect the internal autonomy of associations, foundations and other non-profit organizations. Under the LAF, CSOs have the right to independently determine their internal organization, governing structures, decision-making procedures and activities without direct state interference. No major changes affecting these core safeguards were identified during the reporting period. However, concerns remain regarding the extent to which other legislation can expose CSOs and their representatives to obligations or liabilities that may affect their operational autonomy.

One area of concern relates to provisions of the Criminal Code that may impose personal liability on authorized persons and representatives of legal entities, including CSOs, for offences connected to the management or use of organizational resources. The broad application of such provisions can create uncertainty for CSO representatives, particularly where liability may arise independently of whether the organization performs public functions or manages public funds. This creates a potential chilling effect on organizational decision-making and requires clearer safeguards to ensure that criminal liability is proportionate to the nature of the conduct and does not extend unjustifiably to legitimate internal management of CSO resources.

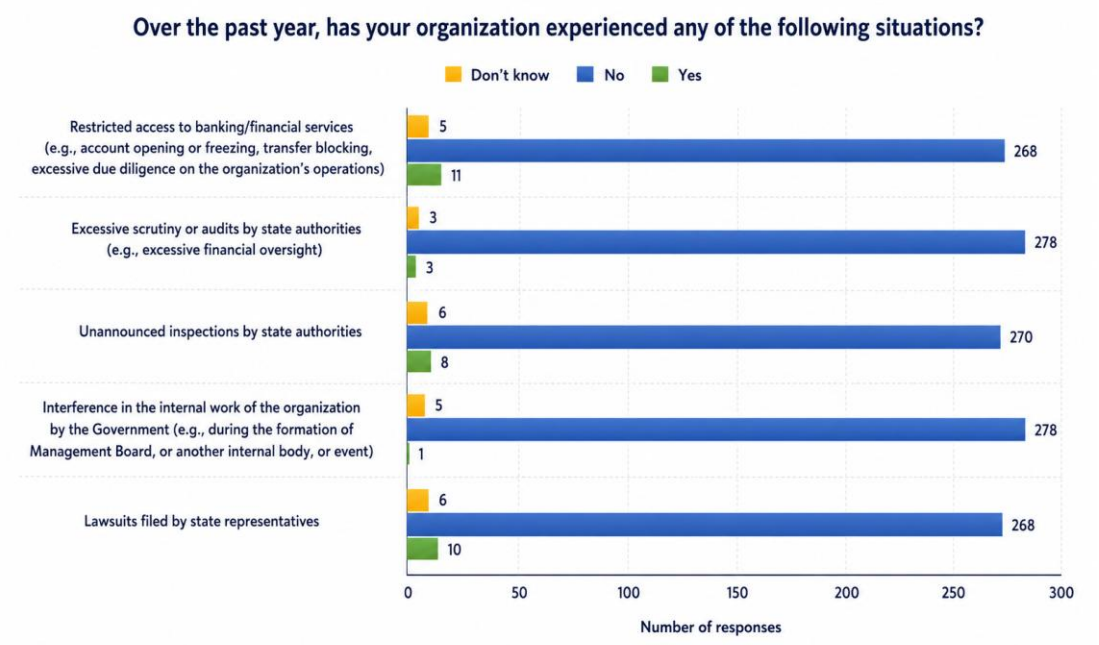
A separate concern relates to the application of the Anti-Money Laundering and Countering the Financing of Terrorism (AML/CFT) framework to non-profit organizations. Although the framework pursues a legitimate objective of preventing illicit financial flows, its application to CSOs remains affected by risk-assessment and compliance approaches that do not always sufficiently reflect the specific characteristics of the non-profit sector. In particular, disproportionate risk classification or extensive due-diligence requirements can create difficulties for CSOs in maintaining banking relationships and accessing financial services. The key issue is therefore not the existence of AML/CFT safeguards themselves, but whether they are applied according to a proportionate, evidence-based and genuinely risk-based approach that distinguishes legitimate CSO activity from activities presenting an actual risk of abuse.

The institutional cooperation between the civic sector and the Financial Intelligence Office (FIO) regarding terrorism financing risks persisted into 2025, long standing systemic challenges regarding banking compliance, transaction monitoring, and the structural classification of CSOs as inherently high-risk clients remain unresolved. In practical terms, this enduring high-risk designation continues to generate substantial systemic impediments that degrade the institutional efficacy and long-term viability of the civil society sector through several distinct mechanisms.

The classification of CSOs as high-risk clients by some financial institutions continues to create significant operational and financial challenges for the sector. Increased bank scrutiny, delayed transactions, additional documentation requirements, and occasional restrictions on financial services have affected organisations' ability to efficiently manage their funds, including receiving international donor payments and transferring resources to project partners. Smaller, newly established, and donor-dependent organisations are particularly affected by difficulties in accessing basic banking services and managing institutional finances. In addition, the increased compliance requirements and repeated requests for documentation place an additional administrative burden on organisations, requiring significant time and human resources that could otherwise be dedicated to programme activities. These barriers, combined with higher operational costs and delays in accessing funds, create risks for the continuity of projects and weaken the overall financial sustainability of civil society organisations.

*The Survey documented 10 distinct cases of threats by state officials and 8 cases of unannounced inspections and controls highlights a hostile operational reality for active watchdog or advocacy groups. This combined with the 11 instances of restricted banking access is creating an environment of selective interventions.*

Chart 2: State interference in CSO's operations




In the survey data for 2025 the findings demonstrate that while the absolute majority of civil society organizations operate without direct interference, a concerning subset of entities faces targeted institutional pressure. Specifically, the documentation of 10 distinct cases of threats by state officials and 8 cases of unannounced inspections and controls highlights a hostile operational reality for active watchdog or advocacy groups. When combined with the 11 instances of restricted banking access and 3 cases of excessive audits, these figures indicate that administrative and regulatory mechanisms are occasionally leveraged to disrupt operations of certain CSO.

In the open question section of the survey a number of organisations reported experiencing legal and public pressures linked to their advocacy and public activities. These included threats of lawsuits, including SLAPP-type cases, public accusations, attempts to discredit organisations through social media, and hostile rhetoric by political actors and public figures. Some respondents also mentioned cases of hate speech, insults, and threats directed at organisations or their representatives following critical statements or public campaigns. In addition, several CSOs reported increased inspections or requests for additional documentation by state institutions, including financial, labour, transport, and other regulatory bodies. While some inspections were described as legitimate, respondents raised concerns about selective approaches, inconsistent interpretation of regulations, and a lack of understanding of the specific operating environment of civil society organisations.
These interferences contribute to increased operational costs, uncertainty, and a perception of unequal treatment. Strengthening transparent procedures, ensuring equal treatment of CSOs by institutions and service providers, and promoting constructive dialogue between authorities and civil society remain important measures for maintaining an enabling environment for civic participation.

### 1.1.3. Securing Financial Resources

The regulatory framework in North Macedonia explicitly permits CSOs to generate revenue through independent economic operations, provided that all residual income is channeled directly toward fulfilling their contractually stated objectives, encompassing regular organizational maintenance and human resource costs. These self-sustaining commercial activities ranging from service provision and product sales to event management and membership fee structures are legally governed by a complex matrix of secondary legislation, including labor, taxation, contract, payment operations, and foreign exchange laws. The financial environment for CSOs in 2025 saw new advocacy efforts but few structural reliefs.
A significant development in 2025 was the submission of concrete proposals[2] for legislative changes by CSOs, through public consultations and sectoral discussions. The proposals sought to address structural weaknesses in the existing framework for CSO financing by introducing more transparent and predictable public funding procedures, improving state and local government co-financing mechanisms, and creating conditions for more sustainable and diversified sources of income for CSOs. If adopted, these changes would strengthen the predictability of public funding, reduce the discretionary space in the allocation of state support, and provide CSOs with a more stable basis for long-term organisational planning and sustainability. The significance of these proposals therefore extends beyond technical amendments to the legal framework, as they would directly affect the financial independence, operational stability and capacity of CSOs to sustain their public-interest activities.

Domestic philanthropy from individual, corporate, or institutional donors faces no formal statutory prohibitions, CSOs encounter notable practical impediments that restrict their capacity to fully mobilize these local resources. This structural limitation is further compounded by severe barriers within the formal credit market, where traditional financial institutions maintain a risk averse posture toward the civic sector. The annual survey for CSO revealed that commercial banks consistently deny credit lines and operational loans to CSOs due to perceived systemic risks, a typical lack of traditional real estate collateral, and institutional uncertainty regarding the predictability of cash flows. Consequently, the lack of tailored financial instruments severely restricts the capacity of organizations to invest in institutional growth, scale their social interventions, or bridge finance long term developmental initiatives.

The proposed amendments to the LAF include several provisions directly relevant to CSO financing. The submitted proposals are concerning the procedures for allocating public funds, mechanisms for co-financing projects supported by international donors, and the eligibility and evaluation criteria for project proposals. The proposals also address the regulation of CSOs' economic activities, which is relevant to organizations' ability to diversify their sources of income. When incorporated into the final law, these provisions will provide clearer rules for accessing public funding and co-financing and establish more predictable criteria for the assessment of CSO funding applications. However, the amendments remained pending at the time of reporting, and there was no clear information from the responsible institutions on when they would enter the formal adoption process. Their actual effect on CSO financial sustainability therefore cannot yet be assessed.

Despite the potential of these domestic reforms, the civic sector in North Macedonia remains structurally dependent on international development assistance, with foreign donors serving as the primary financial anchor for the vast majority of active organizations.

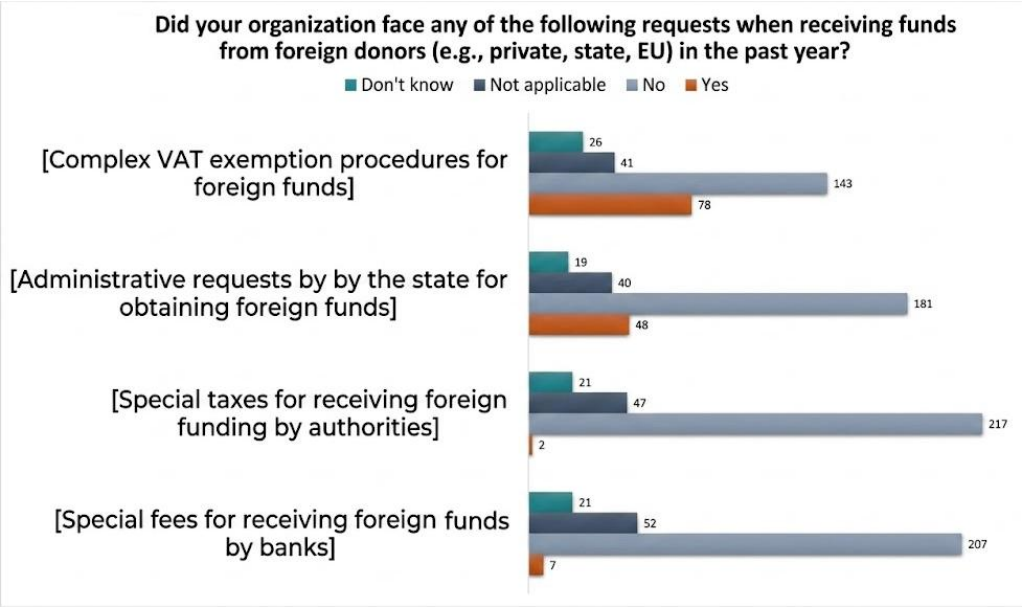
[2] Macedonian Center for International Cooperation (MCIC), MCIC Contributed to the Creation of the New Law on Associations and Foundations, January 30, 2026, https://mcms.mk/en/news-and-publicity/news/2794-mcms-pridonese-vo-kreiranjeto-na-noviot-zakon-za-zdruzhenija-i-fondacii.html.

*The amendments to the Law on Donations and Sponsorships in Public Activities are anticipated to optimize the philanthropic ecosystem by strengthening tax incentives for corporate and individual donors, clarifying ambiguous legal definitions, reducing redundant bureaucratic hurdles, and instituting robust transparency mechanisms.*

Following the ongoing discussions on improving the financial sustainability of CSOs and the proposed amendments to the LDSPA, the Government[3] announced the creation of a guarantee fund, introducing it as a novel financial instrument specifically engineered to facilitate civil society organizations in securing the mandatory co-financing required for major European and international funding frameworks, including the Instrument for Pre-accession Assistance (IPA), Horizon Europe, InvestEU, and Digital Europe. This strategic institutional mechanism aims to directly alleviate the systemic credit and capital constraints that traditionally marginalize local non-profit entities from large-scale development grants. By establishing state backed guarantees, the initiative is designed to pave the way for a higher volume of substantial, competitive, and high-quality civic projects, thereby enhancing the sector's absorption capacity for international funds and strengthening its overall contribution to public interest activities.

The reality for 2025 is that foreign funding continues to be hindered by protracted, centralized administrative protocols. CSOs must undergo mandatory project registration with a specialized state body to qualify for statutory Value Added Tax (VAT) exemptions, a procedure characterized by extensive processing delays, manual submission requirements confined exclusively to the capital city, and a pervasive lack of institutional clarity for both civic actors and commercial vendors. Furthermore, compliance regimes require organizations to maintain specialized, isolated bank accounts for international grants and subject cross border transactions to aggressive anti money laundering and countering the financing of terrorism (AML/CFT) screening. These combined systemic bottlenecks frequently result in delayed project disbursements, interrupt time sensitive field operations, and impose an unsustainable administrative and compliance burden on the sector.

Chart 3: Financial Resources




[3] MakPress, "Mickoski: Professional and Sustainable Civil Sector as a True Partner in Creating and Implementing State Policies" (in Macedonian), November 27, 2025, https://makpress.mk/2025/11/27/miczkoski-profesionalen-i-odrzhliv-graganski-sektor-koj-e-vistinski-partner-vo-kreiraneto-i-realizaczijata-na-drzhavnite-politiki/.

From the 2025 survey we can note that 78 organizations stated that they face complex VAT exemption procedures, and 48 organizations stated that there were administrative requests by the state for obtaining foreign funds. Only 2 CSOs reported special taxes and 7 reported special fees for reciving foreign funds.

## Sub-area 1.2. Related-freedoms

### 1.2.1. Freedom of Peaceful Assembly

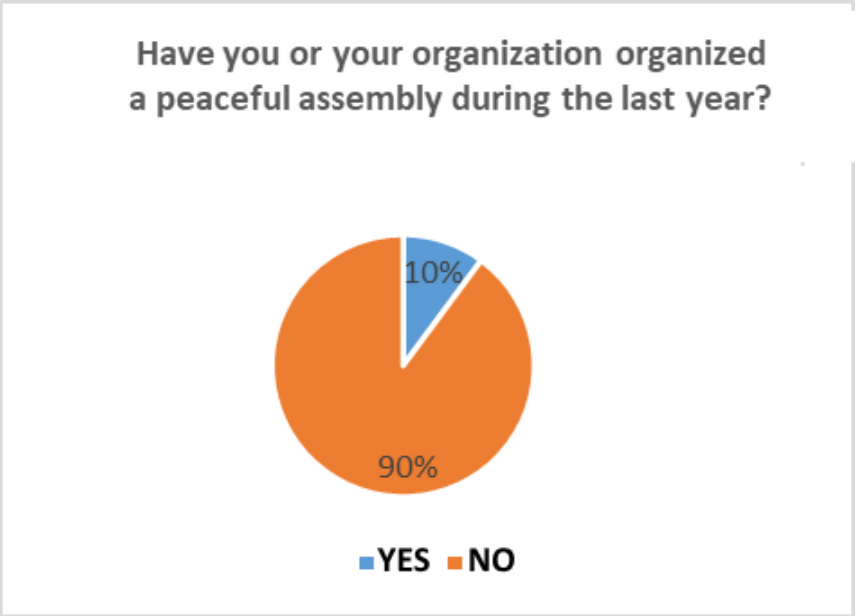
The fundamental right to freedom of peaceful assembly is constitutionally guaranteed in North Macedonia, with its primary statutory framework delineated under the Law on Public Assemblies (LPA). Under this legal regime, citizens possess the explicit right to engage in spontaneous, simultaneous, and counter-assemblies without any mandatory prior notification or state authorization requirements. While the LPA establishes a permissive baseline for public gathering, it simultaneously imposes explicit, clearly enumerated spatial limitations regarding permissible locations for assemblies, primarily to balance public expression with national security and public safety.

Despite this foundational compliance with international human rights standards, the LPA suffers from several enduring structural shortcomings that remained unaddressed through 2025. A primary statutory deficiency lies in the ambiguous definition of the specific obligations and legal responsibilities conferred upon rally organizers. This ambiguity is compounded by disproportionately high financial and punitive fines levied against organizers in the event of property damage, which exerts a chilling effect on civic mobilization. Furthermore, the legislative framework maintains discriminatory provisions concerning foreign nationals, who are statutorily required to seek explicit state approval prior to exercising their right to assemble, with severe administrative and financial penalties prescribed for non-compliance. These restrictive elements continue to generate systemic vulnerabilities, particularly concerning the operational balance between maintaining public order and safeguarding the fundamental rights of citizens to peaceful protest, state-provided police protection, and unhindered media access.

*Institutional and partisan figures systematically sought to delegitimize the grassroots movement by labeling the gatherings as politically orchestrated disruptions rather than authentic civic expressions.*

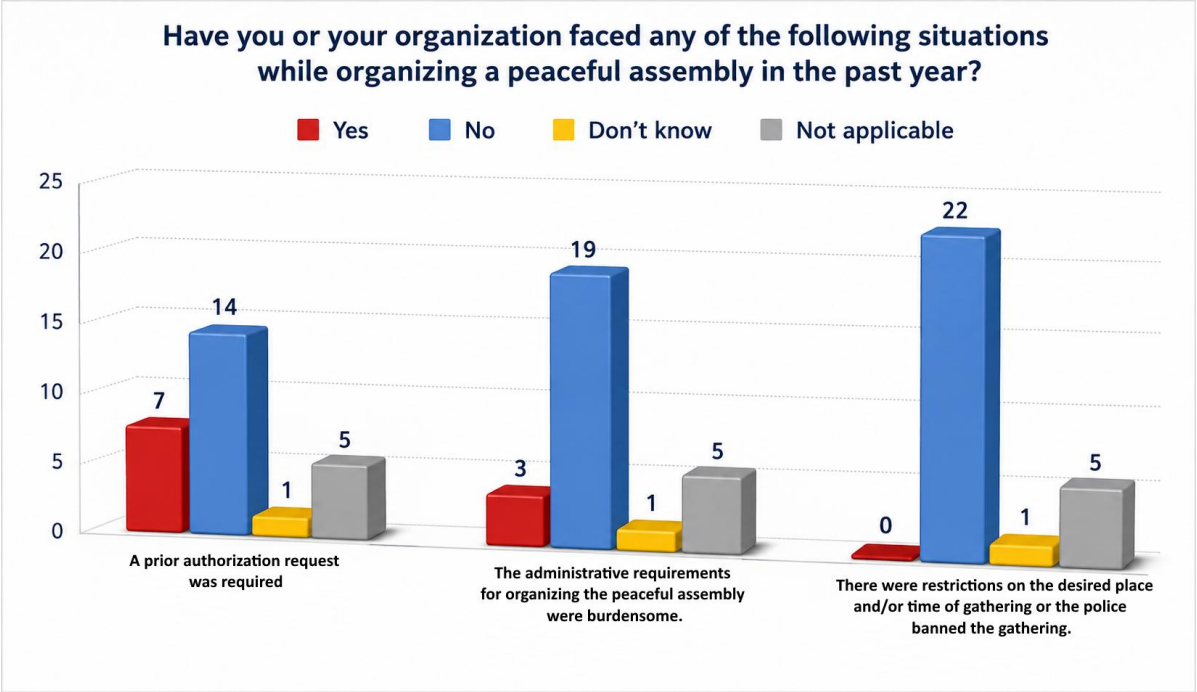
The need to strengthen protection against legal and other forms of pressure on public participation is also reflected in developments during 2025. In relation to SLAPPs, the absence of dedicated anti-SLAPP legislation remained a significant gap, with the 2025 EU Rule of Law assessment noting limited awareness of the issue among judges, lawyers and journalists as an obstacle to effective protection of journalists and other public critics. The Association of Journalists of Macedonia and other stakeholders continued to document the risks associated with abusive legal proceedings, while EU and Council of Europe programmes provided targeted training on recognizing and responding to SLAPPs during 2025. These developments demonstrate that the issue is not only a matter of future legislative alignment, but already affects the practical ability of journalists and other public-interest actors to participate in public debate without disproportionate legal pressure.

Chart 4: Peaceful assembly




In terms of practical enforcement, no systemic physical blockades or major institutional challenges regarding the exercise of the freedom of peaceful assembly were detected by monitoring bodies during 2025. As per the survey results, a significant majority 90%, indicated that they did not organize a peaceful assembly in the past year. However, 7 respondents indicated that they had to obtain a prior authorization for assembly, from which 3 organizations stated that the administrative requirements were burdensome.

Chart 5: Situations while organizing peaceful assembly




Alongside the survey findings, several significant waves of civic mobilisation took place during 2025. The first was the "Who's Next?" movement, calling for road safety and institutional accountability following the death of Frosina Kulakova. This was followed by protests after the Kočani "Pulse" nightclub fire, demanding justice, accountability and action against corruption. A third wave involved protests over the Vardarište landfill, focusing on pollution, public health and institutional inaction.

Institutional and partisan figures systematically sought to delegitimize the movement by labeling the gatherings as politically orchestrated disruptions rather than authentic civic expressions. This calculated shift in political rhetoric represents a sophisticated challenge to the perceived independence of civic movements in North Macedonia. By filtering legitimate gatherings through a highly polarized, partisan lens, state and party actors have increasingly stigmatized non-aligned grassroots activism, thereby raising the political cost of public dissent and complicating the space for independent civic engagement.

### 1.2.2. Freedom of Expression

The constitutional architecture of North Macedonia guarantees the right to freedom of expression for all citizens, establishing a permissive legal baseline for human rights defenders, CSOs, and media actors to engage in public advocacy and independent reporting without formal statutory restrictions. This normative framework is supported by a matrix of domestic legislation, including the Law on Media, the Law on Audio and Audiovisual Media Services, the Law on Civil Liability for Insult and Defamation, and the Law on Free Access to Public Information. However, despite explicit constitutional prohibitions against censorship, North Macedonia has yet to fully harmonize its media legislation with European Union standards.

Throughout 2025, the gap between de jure legal guarantees and de facto operational realities remained open, marked by institutional and extra-legal threats targeting independent media and journalists. A primary mechanism of institutional pressure is the persistent misuse of the Law on Civil Liability for Insult and Defamation. This statutory framework is frequently weaponized through Strategic Lawsuits Against Public Participation (SLAPPs), which are systematically deployed by political and corporate elites as tools for intimidation. SLAPPs continued to pose a concern for journalists, investigative media and other public-interest actors in North Macedonia during 2025. Despite existing safeguards and repeated recommendations to strengthen protection against abusive litigation, there was no significant progress during the reporting period in establishing a comprehensive anti-SLAPP framework aligned with European standards. North Macedonia has not started a formal process to transpose the EU Anti-SLAPP Directive, which provides procedural safeguards such as early dismissal of manifestly unfounded claims and protection against the financial burden of abusive litigation. In this context, the continued use of potentially abusive lawsuits contributes to legal and financial pressure on critical voices and can encourage self-censorship, particularly when reporting on corruption and other matters of public interest. These lawsuits are rarely intended to adjudicate legitimate grievances; rather, they function to impose severe financial and psychological burdens on independent investigative outlets. Despite explicit international recommendations and directives urging domestic judicial authorities to curb these malicious litigation practices, the proliferation of SLAPPs continues to foster an environment of pervasive self-censorship, chilling critical reporting on corruption and public interest matters.

*The proliferation of SLAPPs continues to foster an environment of pervasive self-censorship, chilling critical reporting on corruption and public interest matters.*

The physical and digital safety of media workers came under increased pressure in 2025 following a public targeting and smear campaign against independent journalists. The incident prompted a joint condemnation by the Association of Journalists of Macedonia (AJM) [4] and the Independent Union of Journalists and Media Workers (SSNM), after former national television editor Dragan Pavlovich Latas used private photographs taken from journalists' social media profiles in posts aimed at discrediting their professional work. The campaign targeted journalists associated with prominent investigative and

[4] Association of Journalists of Macedonia (AJM) and Independent Union of Journalists and Media Workers (SSNM): Condemnation of Malicious Targeting of Journalists and Media," February 26, 2025, https://znm.org.mk/en/ajm-and-ssnm-condemnation-of-malicious-targeting-of-journalists-and-media-by-dragan-pavlovich-latas/.

reporting outlets, including the Investigative Reporting Lab (IRL), 360 Degrees, and the Balkan Investigative Reporting Network Macedonia (BIRN Macedonia).

The targeting was further aggravated by the reactions generated in the comments under Latas's posts. According to the Reports[5], female journalists were specifically subjected to sexist and misogynistic insults, while some comments contained language that could be interpreted as threats of violence against journalists and their workplaces. The organizations also reported comments threatening journalists with destruction or arson, with some allegedly originating from social-media accounts associated with individuals with criminal backgrounds or otherwise concerning profiles. This raised additional concerns regarding the potential escalation of online intimidation into threats to the physical safety of media workers.

The case illustrates how online smear campaigns can combine unfounded allegations, personal targeting, sexist and misogynistic abuse, and threats to undermine both the professional credibility and personal security of journalists. The targeting of female investigative journalists is particularly concerning, as gender-based abuse can compound existing pressures and contribute to a hostile working environment. The reported involvement of individuals associated with criminal backgrounds in the online commentary further heightened concerns about the potential consequences of such threats, demonstrating the interconnected risks faced by media professionals in both digital and physical spaces.

The assessment of media freedom in North Macedonia in 2025 presents a mixed picture. While the country continues to maintain a relatively favourable environment for critical reporting compared with previous years, several international and regional assessments identify persistent structural and practical challenges affecting the independence, safety and sustainability of the media sector.

In the 2025 World Press Freedom Index[6], published by Reporters Without Borders (RWB), North Macedonia ranked 42nd out of 180 countries, with a score of 70.44 and a classification of the media environment as "satisfactory". This represented a decline of six places compared with 2024, when the country ranked 36th. RWB nevertheless identified a number of persistent concerns, including political pressure on media, attacks against critical journalism, the use of strategic lawsuits against public participation (SLAPPs) as a means of intimidation, non-transparent state funding, economic pressures and growing digital threats.

Other international assessments broadly reinforce the existence of these challenges, although they use different methodologies and therefore do not necessarily assign the same overall categorisation. Freedom House classified North Macedonia as "Partly Free" in its 2025 Freedom in the World report[7], awarding the country 67 out of 100 points. While acknowledging that media and civil society participate in vigorous public discourse, it noted that journalists and activists continue to face pressure and intimidation. Freedom House assessed the existence of free and independent media at 3 out of 4 points, indicating that the formal conditions for media freedom are relatively strong but are not fully protected in practice.

The European Commission's 2025 Country Report[8] provides a similarly nuanced assessment. It places North Macedonia between "some" and "moderate" levels of preparation in the area of freedom of expression and assesses progress as limited. The Commission highlights continuing concerns regarding the transparency of media ownership, the allocation of state advertising, the financial and editorial

[5] SafeJournalists Network: Condemnation of Social Media Smear Campaign, , February 27, 2025, https://safejournalists.net/alert/safejournalists-condemnation-of-social-media-smear-campaign-sexist-attacks-and-threats-to-journalists-safety-in-north-macedonia/.

[6] Reporters Without Borders (RSF), 2025 World Press Freedom Index – North Macedonia, 2025. https://rsf.org/en/country/north-macedonia

[7] Freedom House, Freedom in the World 2025: North Macedonia, 2025, https://freedomhouse.org/country/north-macedonia/freedom-world/2025

[8] European Commission, North Macedonia 2025 Report, Brussels, 4 November 2025, p. 7

independence of the public broadcaster, and the need to address threats and acts of violence against journalists. This illustrates how prolonged defamation proceedings can create legal and financial pressure on actors engaged in investigative reporting and demonstrates the need for effective safeguards that allow courts to identify and address abusive litigation at an early stage. The European Parliament has consequently called on North Macedonian authorities to adopt a legal framework protecting journalists, human rights defenders, environmental activists and other stakeholders from SLAPPs and to implement the EU Anti-SLAPP Directive.

Chart 6: Freedom of expression

A minority of respondents 13 (4.8%) have experienced pressure for making critical remarks against the government or private entities. Regarding pressure on advocacy activities aimed at state policies, only 14 respondents reported experiencing it or (5 %). When it comes to prosecution for critical speech, 6 of respondent organizations or 2% reported that they have faced legal action. Sanctions for critical speech were reported by just 4 organizations or less than 2%.

The data reveals that while a significant majority of respondents have not faced direct pressures, prosecutions, or sanctions for critical speech or advocacy activities, a notable number have experienced such pressures 16 organizations leading to instances of self-censorship with which makes 5.6%. This trend underscores the subtle yet impactful presence of pressures affecting free expression and advocacy efforts.

### 1.2.3. Open, Safe and Secure Civic Spaces

The operational landscape for civil society in North Macedonia throughout 2025 remained a complex intersection of active civic engagement and systemic institutional fragility, maintaining the general trends observed in the previous year without significant structural modifications. CSOs remain frequent and visible contributors to the public discourse, utilizing media channels as key instruments to advocate for systemic issues, raise public awareness, and contribute to national policy debates. Traditional media outlets, including mainstream television networks and informative programming, consistently recognize the expertise of prominent CSOs, regularly inviting their representatives to participate in televised debates and high-profile panel discussions. Concurrently, digital media and

internet podcasts have emerged as an accelerating trend and an essential media output. These alternative platforms are increasingly vital for circumventing highly polarized mainstream media channels, providing a secure space for nuanced, independent analysis and unhindered public discourse.

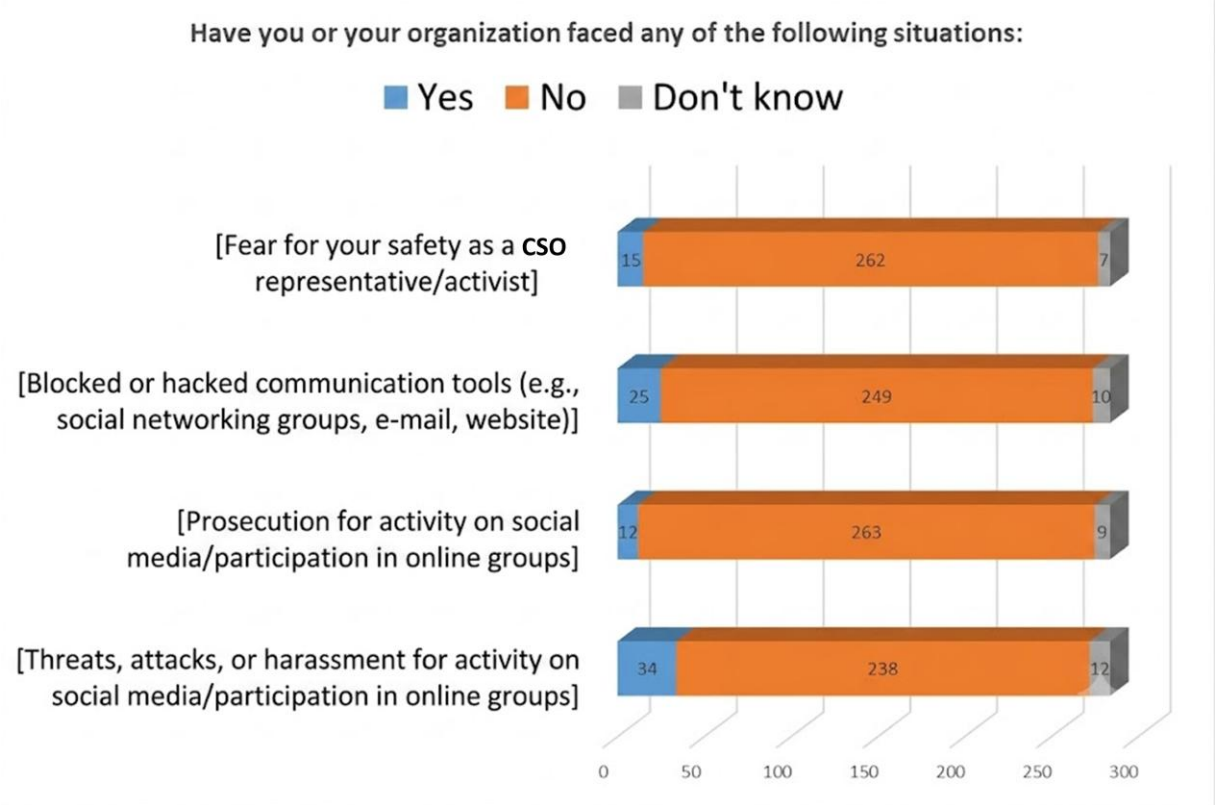
Despite these expanding avenues for communication, the broader media ecosystem in 2025 continued to face entrenched challenges related to political interference, ownership concentration, and the systemic proliferation of fake news and disinformation on social media platforms. These structural deficiencies cloud the impartiality of available public information, thereby restricting citizen access to unbiased reporting, which remains a fundamental prerequisite for informed civic engagement. Furthermore, the overall sustainability and quality of investigative journalism saw no significant positive developments during 2025. While the legal framework provides baseline guarantees against the unauthorized and illegal monitoring of digital communication channels, journalists and civic activists continue to face localized harassment, online persecution, and legal challenges arising directly from their investigative reporting.

*The fact that nearly 12 % of the respondents reported being subjected to threats, attacks, or harassment for their social media activity or participation in online groups signals a troubling environment for free expression.*

Maintaining open, safe and secure civic spaces, both online and offline, remains essential to enabling individuals and CSOs to participate in democratic processes without fear of reprisal or harassment. While CSOs continue to benefit from formal protection against discrimination under the Law on the Prevention and Protection against Discrimination, which extends its safeguards to legal entities, challenges persist in practice. In 2025, civic space was affected by administrative and regulatory gaps, limited institutional transparency, and instances of political and public pressure. The environment was further marked by increased pressure on independent journalism following the suspension of USAID assistance, which affected several civil society and media initiatives.

Online harassment also emerged as a concern. In February 2025, former national television editor Dragan Pavlovich Latas publicly targeted journalists from independent outlets, including IRL, 360 Degrees and BIRN Macedonia, using private photographs from their social media profiles in posts aimed at discrediting their work. According to AJM and SSNM, the posts generated sexist and misogynistic abuse, as well as comments containing threats of violence, destruction and arson, raising concerns about the safety of journalists both online and offline.

Chart 6: Open, Safe and Secure Civic Spaces




The table above represents the results from the 2025 Survey on the data regarding civil society representatives' and activists' experiences related to online activities and security.
The fact that nearly 12 % or 34 respondents reported being subjected to threats, attacks, or harassment for their social media activity or participation in online groups signals a troubling environment for free expression. Online platforms continue to be crucial spaces for advocacy, activism, and civic engagement, especially for marginalized voices. However, the presence of threats and harassment deters open dialogue and discourages individuals from voicing their opinions or participating in public discussions. A smaller, but still significant, number of respondents 12 or 4.2 % reported being prosecuted for their social media activity or participation in online groups. This is alarming, as it suggests that legal measures are being used against individuals for engaging in civic or political discourse online. The blocking or hacking of communication tools, such as social networking groups, email accounts, or websites, was reported by 25 respondents or 8.8 %. This represents a serious violation of digital rights and can severely disrupt the ability of civil society organizations (CSOs) and activists to function effectively. The fact that 15 respondents reported fearing for their personal safety as CSO representatives or activists presents reduction of the percentage from past years but remain a concerning issue. Activists play a crucial role in advancing human rights, social justice, and democracy, but their work often places them at risk.

Data indicates that while the majority of respondents operate without experiencing direct institutional pressure, concerning subset of civil society actors faces acute systemic risks in the execution of their activities. This targeted vulnerability generates a restrictive environment where the comprehensive exercise of fundamental civic freedoms remains compromised. Ultimately, the compounding effects of overt threats, malicious legal prosecutions, compromised communication channels, and legitimate anxieties over personal safety create a precarious operational climate that threatens to systematically erode robust civic participation.

# Area 2: Framework for CSO Financial Viability and Sustainability

## Sub-area 2.1. Tax/fiscal treatment for CSOs and their donors

### 2.1.1. Tax Benefits

The fiscal and taxation framework governing CSOs in North Macedonia experienced no significant structural or legislative improvements throughout 2025, maintaining the static regulatory environment observed in preceding years. CSOs continue to operate under long-standing statutory exemptions from the Law on Profit Tax, while the Law on Personal Income Tax consistently excludes organizations from tax obligations related to volunteer compensation, as well as accommodation, catering, and transport expenditures incurred by participants attending domestic or international educational activities and civic events.

While the established legal provisions technically facilitate tax-deductible contributions from both corporate and individual domestic donors, the practical efficacy of these philanthropic incentives remains heavily constrained. Corporate entities are permitted to deduct up to 5% of their taxable income for public benefit donations, subject to a restrictive maximum cap of €60,000, whereas individual taxpayers can deduct up to 20% of their taxable income, capped at a minor ceiling of €400. Under the current regulatory framework, both the donor and the beneficiary are required to submit identical documentation to the tax authorities, creating unnecessary administrative complexity and increasing the compliance burden for both parties. The proposed amendments seek to simplify administrative procedures and were initially expected to be adopted in 2024, the legislative process remained pending, and the proposed legal changes had not yet been enacted by the end of the reporting period.

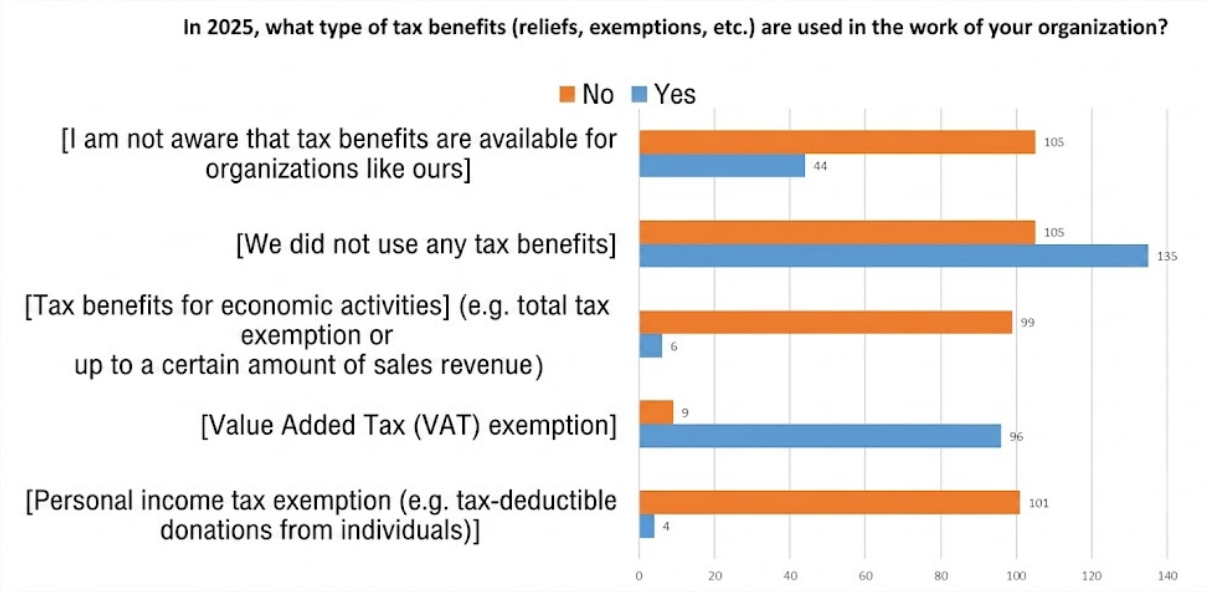
Value-Added Tax (VAT) exemptions remain the primary and most frequently utilized fiscal benefit within the civic sector, particularly concerning grants and development assistance provided by foreign donors. To qualify for these exemptions, organizations must navigate a mandatory project registration protocol through the Central Donor Assistance Base, which is managed by the Ministry for European Affairs (MEP). Although the transition to an exclusively electronic submission platform has permanently eliminated the previous requirement for regional CSOs to travel to the capital city to archive physical documentation, the administrative pipeline remains exceptionally slow and bureaucratically cumbersome. In practice, organizations routinely face protracted processing delays extending over several months to secure standard project approvals.

The termination of USAID assistance in early 2025 created a significant sustainability shock for North Macedonia's civil society sector. According to an MCIC analysis[9], at the time of the suspension, 23 USAID-funded projects with an estimated value of USD 74 million were active, while nearly USD 37 million in additional assistance planned for 2025–2028 was subsequently cancelled. Of the latter amount, approximately USD 18 million was expected to reach Macedonian entities, including USD 16.5 million for CSOs, with around USD 13 million planned for 2025 alone. Beyond the immediate loss of funding, the withdrawal weakened the financial predictability of CSOs, particularly organisations dependent on project-based international support, and disrupted planned activities, staffing and longer-term organisational development. Given USAID's longstanding role as a major bilateral development partner since 1993, the withdrawal reduced an important source of diversified and multi-year funding and increased pressure on CSOs to secure alternative resources in an already constrained funding environment. The shock was particularly significant in a sector where alternative sources of

[9] Macedonian Center for International Cooperation (MCIC), "Financial Impact of USAID's Funding Termination on Macedonian Civil Society." Research Report, (MCIC), May 2025, https://mcms.mk/en/our-work/research-and-publications/researches/2693-vlijanieto-od-prekinot-na-finansiskata-poddrshkata-na-usaid-vrz-makedonskoto-gragjansko-opshtestvo.html.

sustainable financing remain limited, increasing competition for available donor and public funding and making it more difficult for CSOs to retain staff, maintain core operations and plan beyond individual project cycles.

Chart 7: Tax Benefits




Consequently, survey data from 2025 indicates that systemic administrative complexity and a pervasive lack of institutional clarity continue to alienate civic actors, leaving a substantial portion of organizations entirely unaware of their eligible tax benefits or functionally unable to utilize them due to the prohibitive nature of the compliance system. For example, almost 30% of the CSO's are not aware of the tax benefits that are available. Value-Added Tax exemptions remain the primary and most frequently utilized fiscal benefit within the civic sector, serving as an essential mechanism for maximizing the operational impact of developmental grants and international donor funding. Empirical data underscores this dominance, revealing that a striking 91.5% of civil society organizations utilizing any form of fiscal relief rely on VAT exemptions to sustain their project activities. In sharp contrast, the utilization of Personal Income Tax exemptions remains minimal, accounting for a marginal 3.8% among the surveyed organizations. This stark statistical disparity highlights a structural reliance on indirect tax relief, while simultaneously exposing the underutilization or restrictive administrative nature of direct income tax incentives within the domestic civil society ecosystem.

### 2.1.2. Incentives for Individual/Corporate Giving

The philanthropic ecosystem in North Macedonia experienced stagnation throughout 2025, with the Law on Donations and Sponsorships in Public Activities (LDSPA) remaining the principal yet underutilized legal mechanism for regulating individual and corporate charitable giving. Although the draft amendments to the LDSPA had been submitted to the ENER[10] platform for public consultation in early 2024 following collaborative inputs from a civil society working group, the legislative momentum completely halted during 2025. Since then the law has no progres and is kept in a "drawer" and there is no outcome.

[10] Ministry of Justice, Law Amending and Supplementing the Law on Associations and Foundations (Single National Electronic Register of Regulations - ENER), statutory revisions to the legal framework for civil society organizations. Available at: https://ener.gov.mk/default.aspx?item=pub_regulation&subitem=view_reg&itemid=Ph7497peuuifPGSWtM7xZw==.

The State Commission for the Prevention of Corruption has given its opinion[11] on the Law on Donations and Sponsorships, which is a generally favorable opinion on the Draft Law, assessing that it introduces clearer procedures, strengthens transparency and accountability, and significantly reduces corruption risks associated with granting tax incentives for donations and sponsorships. At the same time, the Commission recommended several additional safeguards, including more precise criteria for determining public interest, stronger oversight and monitoring mechanisms, clearer regulation of conflicts of interest, and enhanced transparency in the implementation and reporting of donations and sponsorships, in order to further mitigate potential misuse of the system. Despite this, further proceedings are stalled in the Government, where the process of further feedback has been lacking in the finalization of the law. These critical statutory amendments have not been opened for parliamentary discussion or administrative drafting for an extended period, resulting in zero recorded progress or structural improvements in the modernization of philanthropy. Consequently, no new tax incentives were introduced, and the domestic civic sector remains constrained by rigid administrative burdens, redundant documentation demands, and restrictive financial caps that consistently discourage private and corporate investments into community-oriented initiatives.

*The draft amendments to the LDSPA had been submitted to the ENER platform for public consultation in early 2024 following collaborative inputs from a civil society working group, but the legislative momentum completely halted during 2025.*

In the same time, in the proposed amendments of the LAF this question has been tackled. Namely, the proposal eliminates the category of Public Benefit Organization (PBO) and replace it with a definition of public interest areas, enabling all organizations that operate in these areas to benefit equally under the law.
In the same time, a lot of proposals were submitted to the ENER platform in early January 2026 for this matter. CSOs provided updated list of public interest areas to better reflect current societal needs, including peace, security and resilience, migration, asylum and integration, and housing. The amendments also replace "sports" with "sports policies" to distinguish support for public policy objectives from the financing of sports activities. Upon entering this institutional phase, initiatives invariably stall due to absolute administrative silence and a pervasive absence of government feedback. This patterns of executive inertia and non-responsiveness effectively paralyzes vital legislative advancements, leaving crucial civil society reforms in a state of indefinite bureaucratic suspension.

## Sub-area 2.2. State support

### 2.2.1. Public Funding Availability

The public funding infrastructure for CSOs in North Macedonia during 2025 continued to present a structural bottleneck, characterized by a persistent lack of comprehensive reform and deeply entrenched systemic inefficiencies. The legal framework governing state financial support showed no improvement, leaving long-standing vulnerabilities unresolved. Structurally, the budget allocation mechanism remains decentralized, and the primary budget expenditure line, labeled "463 - Transfers to Non-Governmental Organizations," continues to generate widespread institutional confusion.
In 2025, The Public funding continue to raise questions about the sustainability and adequacy of state support to the sector. At the local level, municipalities allocated 113.391.994 MKD or (EUR 1.8 million), while central government bodies, including ministries and other state administrative organs, provided 732.599.601 MKD (EUR 11.9 million). The figures exclude allocations to sports organizations, private

[11] State Commission for Prevention of Corruption (SCPC) Opinion No. 11-955/2 (Sept. 16, 2024. Available at: https://dksk.mk/wp-content/uploads/2024/09/11-955-2-2.pdf.

enterprises and the Red Cross. In total, 845,991,595 MKD (EUR 13.7 million) was allocated to CSOs through central and local government channels.
According to this data obtained through access to public information from the relevant institutions, in 2025, overall public funding for civil society decreased compared to the previous year, driven primarily by a reduction in municipal allocation. While central government funding saw a modest increase, this growth was largely concentrated in social services and culture. Conversely, allocations for cross-sectoral civic engagement priorities such as human rights, anti-corruption, environmental protection, and economic development remained largely static.

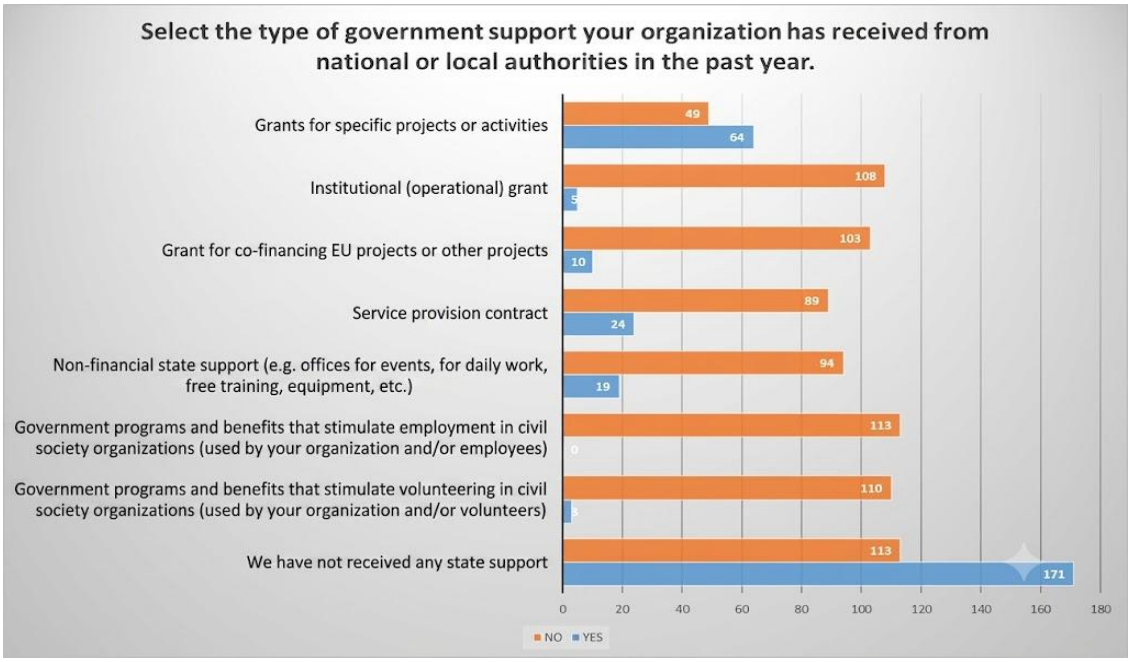
Table 1: Public CSO Funding Comparison (2024–2025)

| Source of Public Allocation | 2024 (EUR) | 2025 (EUR) | Absolute Change | Percentage Change |
|---|---|---|---|---|
| Central Government | €10.0 Million | €11.9 Million | +€1.9 Million | +17.2% |
| Local Municipalities | €4.8 Million | €1.8 Million | -€3.0 Million | -61.3% |
| **Total Allocation** | **€14.8 Million** | **€13.7 Million** | **-€1.1 Million** | **-7.9%** |

*Total public funding for civil society contracted in 2025 as local government cuts outweighed modest increases in central government funding, leaving the democratic sector, human rights, anti-corruption, environmental protection, and economic development stagnant.*

In the Strategy of the Government of the Republic of North Macedonia for Cooperation with and Development of Civil Society 2025-2028 it is stated that the creation of a state-backed guarantee fund is planned. The consultations followed where CSOs and executive representatives reached a baseline consensus, this financial instrument was specifically engineered to support the beneficiaries of projects funded by the European Union and other international donors with fixed percentage of local participation or co-financing.
While the introduction of this co-financing guarantee fund represents a welcomed, pragmatic mechanism to enhance local absorption capacity for international grants, it does not constitute a substitute for comprehensive financial reform.

Chart 8: State support




According to the 2025 Survey for CSO's, about the information on the types of the CSOs support, the grants for specific projects or activities are relatively common, other types of support especially institutional grants, government benefits for employment, and volunteering are less prevalent in the civil society sector. This indicates a need for broader and more diverse funding and support mechanisms to strengthen CSOs in the country.

According to the survey for 2025 on the question if whether decisions on granting state funding are fair, CSOs expressed divided views, with a slightly higher number perceiving the process as unfair. Specifically, 28 CSOs stated that state funding decisions are not fair, while 25 CSOs considered them fair. This administrative irregularity raises substantial doubts regarding the reliability of officially reported state data, underscoring an acute need for external verification, independent oversight, and standardized data-collection practices across public bodies.

The majority of surveyed civil society organizations or 60% (171) explicitly state that they have received absolutely no state support over the past year, the numbers drop to nearly zero when it comes to specific labor incentives. Out of all the organizations surveyed, a staggering 0 organizations have utilized government programs designed to stimulate employment within the sector, and only 3 organizations have benefited from programs aimed at boosting volunteering. This indicates that while standard project-based grants see some minor traction or 22% (64 organizations), the state's targeted strategic initiatives to structurally support and grow the civil society workforce through formal employment and volunteering benefits are virtually non-existent or inaccessible to these organizations.

Consequently, the proportion of state funding within the total revenue mix of domestic CSOs remains marginal, representing a significant deviation from the 30% target originally envisioned in national cooperation strategies. The limited availability of public funding continues to constrain the financial sustainability of CSOs, particularly those dependent on project-based funding. The European Commission's 2025 Report similarly notes that state financial support for civil society remains insufficient and that funding mechanisms need to ensure greater transparency and fair, merit-based allocation.

At the same time, the European Commission similarly notes weaknesses in the public funding framework for civil society. Its 2025 Report[12] notes that state funding for CSOs remains limited and calls for greater transparency and fairness in the allocation of public support. These findings point not only

[12] European Commission, North Macedonia 2025 Report, Brussels, 4 November 2025, pp. 4, 22, sections "Civil society" and "Main findings of the report".

to the insufficient overall volume of public funding, but also to the need for a more predictable and transparent system in which CSOs can access funding on the basis of clear, publicly known and merit-based criteria.

### 2.2.2. Distribution and Transparency of Public funding

The structural and regulatory landscape for public funding of CSOs in North Macedonia remains stagnant, with little to no progress made toward resolving the systemic issues highlighted in previous reports. Provisions on announcing the grant procedure are included in the legislatives. The Council for Cooperation on its fourth session[13], held on 25 September 2025 adopted Rules of Procedure and the Council's 2025–2026 Work Programme. Regarding public funding, the Council recommended establishing of a working group to develop a methodology for systematically collecting data on financial support to associations and foundations from both central and local government budgets. This recommendation points to continued weaknesses in the availability and standardisation of data on public funding to CSOs, limiting transparency and the ability to assess funding patterns, distribution and fairness across institutions and levels of government. While the proposed methodology could improve the availability, comparability and monitoring of public funding data, its practical establishment and implementation remain necessary to translate this commitment into a more transparent, predictable and evidence-based public funding system. During the reporting period, the working group was not established, and no methodology exists to systematically collect data on financial support.

*Despite recommendations to form a working group and develop a systematic methodology for tracking public funding to CSOs, the group was not established during the reporting period, leaving key data collection and transparency gaps unaddressed.*

The ongoing absence of clearly defined, unified written procedures means that the disjointed and inconsistent legal environment observed in 2024 has persisted. Consequently, each state institution and municipality continues to independently distribute assets based on its own ad hoc criteria. This decentralized approach further fragments the process, deeply undermining any potential for consistency in grant procedures or objective, expert evaluation. The EU Commission Report for 2025 highlighted that the Government needs to further strengthen the existing legal and financial frameworks for ensuring transparent and predictable public funding for CSOs have still not been adopted, indicating continued delays in addressing key systemic challenges affecting the sustainability and participation of civil society. According to this the transparency and fairness concerns have stalled, mutating into an entrenched culture of incomplete transparency and a notable lack of accountability across distributing bodies. The majority of state institutions that allocate funds to CSOs fail to provide publicly available information on the procedures for funding and information on funded projects or cover only basic details. The Unit for Cooperation sets a good example by publishing more detailed information on the financial support provided to CSOs through the General Secretariat of the Government.

While for 2024 the Ministry of Political System and Inter-Community Relations failed to provide any report regarding the distribution of public funds to civil society organizations, and was mentioned in our reports, this year's report (2025) represents these developments and the Ministry for Political System has subsequently taken a significant corrective step to address previous criticisms regarding the lack of transparency in its allocation process. In its latest public call[14] for 2025, the ministry successfully amended its practices by clearly outlining the evaluation criteria and requirements necessary for a

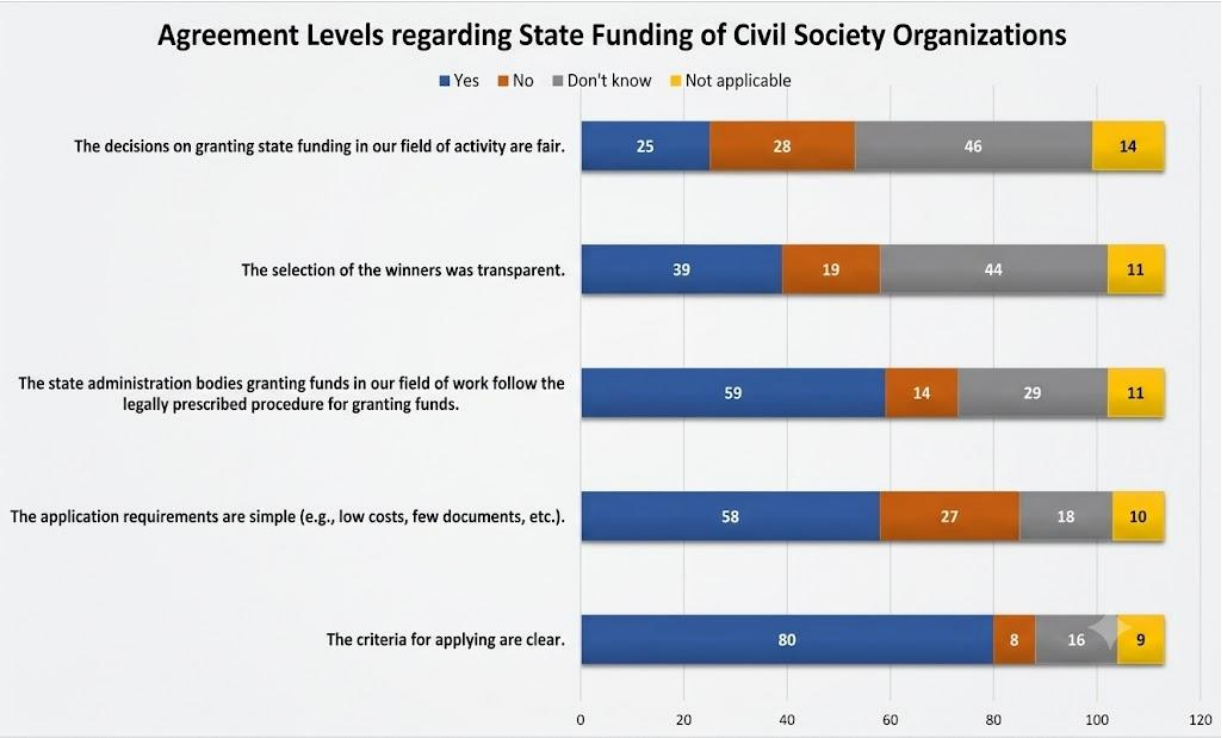
[13] Government of the Republic of North Macedonia, Department for Cooperation with NGOs, Fourth Session of the Council for Cooperation, https://nvosorabotka.gov.mk/mk-MK/za-nas/novosti/odrzana-cetvrta-sednica-na-sovetot-za-sorabotka-megju-vladata-i-gragjanskoto-opstestvo.

[14] Ministry of Digital Transformation official guidelines, Financial Support for Associations and Foundations (File LL12). Available at: https://portal.mdt.gov.mk/post-body-files/finansiska-poddrska-na-zdruzenija-i-fondacii-file-LL12.pdf.

successful application and the decision[15] on the allocation of public funds for associations and foundations for 2025 has been publicly announced on the website. However, there were critics from CSOs about the distribution of the funds to CSOs close to the political views of the minister at that time.

Without the introduction of multi-year public funding contracts or a functional, mandatory legal act to bridge these administrative gaps, CSOs remain trapped in short-term, project-based models. These fragmented funding channels continue to severely limit the strategic planning, sustainability, and long-term impact of organizations delivering critical public services, while institutional trust and accountability mechanisms deteriorate even further.

Chart 9: Transparency and distribution of public funds




According to the 2025 Survey the majority of the CSOs find clarity at the entry point of the funding cycle, with a substantial 71% (80 respondents) explicitly stating that the criteria for applying are clear. Furthermore, a strong majority of 53% (59 respondents) agree that the state administration bodies granting funds follow the legally prescribed procedures. However, the positive perception drops sharply when assessing the actual outcomes of these processes. Only 22% (25 respondents) feel that the final decisions on granting state funding in their field of activity are fair, while 25% (28 respondents) explicitly label them as unfair, and a large plurality of 41% (46 respondents) remain entirely uncertain. This disconnect between clear rules and contested results is further underscored by transparency ratings, where only 35% (39 respondents) agree that the selection of winners was transparent. Ultimately, these figures demonstrate that while the formal, bureaucratic requirements are successfully communicated, the critical closing stages of evaluation and allocation suffer from a perceived lack of openness, leaving the majority of the sector in doubt over the systemic integrity of public fund distribution.

The data reveals a contrast between the technical clarity of the application process and the perceived fairness of the final distribution outcomes. The data highlights that while foundational elements, such

[15] Ministry of Health public announcement, Financial Support for Associations and Foundations. Available at: https://moz.gov.mk/mk-MK/odnosi-so-javnost/javni-oglasi/finansiska-poddrska-na-zdruzenija-i-fondacii.

as application criteria and procedural steps, are viewed relatively positively by respondents, the core issues of transparency and equity in funding decisions remain significant pain points within the civil society sector. This indicates a profound need for state administration bodies to move beyond clear administrative guidelines and focus on implementing verifiable, objective, and open decision-making mechanisms to build systemic trust.

### 2.2.3. Accountability, M&E of public funding

The institutional architecture governing the accountability, monitoring, and evaluation of public funding allocated to civil society organizations in North Macedonia experienced no significant progress throughout 2025, mirroring the systemic stagnation of previous reporting periods. While a baseline of fundamental accountability obligations remains prescribed across several domestic legal acts, the practical implementation, oversight, and enforcement of these regulatory provisions remain insufficient. The Law on Budgets maintains general statutory stipulations requiring all public expenditures and institutional transfers to be backed by verifiable accounting documentation, while the Law on Associations and Foundations reinforces these compliance tracks by requiring CSOs utilizing public funds to submit formal financial reports to the corresponding state authorities.

However, the practical enforcement of these statutory reporting tracks remains flawed due to an ongoing lack of operational transparency and institutional independence within the state apparatus. Throughout 2025, the insufficient independence of government bodies and ministries continued to raise serious civil society concerns regarding the overall integrity, objectivity, and fairness of the official monitoring and evaluation processes. This lack of institutional safeguards exposes the regulatory oversight pipeline to potential politicization, leaving civic actors without a reliable mechanism to validate compliance or appeal state assessments.

This structural fragility is further compounded by a critical legislative gap: the domestic legal framework entirely lacks precise, balanced, and proportionate administrative sanctions tailored to the specific operational realities of CSOs. The core framework governing state-civic interaction in North Macedonia relies heavily on the Code of Good Practices[16] for Civil Sector Participation in the Policy-Making Process. This critical instrument, adopted by the Government, outlines four distinct tiers of cooperation: information, consultation, dialogue, and partnership to integrate civil society expertise into all stages of policymaking. To monitor its execution, the General Secretariat of the Government utilizes the Network of Civil Servants for Cooperation with Civil Society to distribute tracking questionnaires across various line ministries. However, because this framework functions entirely as non-binding "soft law" and lacks penal sanctions for non-compliance, its actual implementation remains highly inconsistent.

### 2.2.4. Non-Financial Support

The statutory framework in North Macedonia for 2025 continues to include provisions for non-financial support to CSOs, primarily codified under the Law on the Usage and Disposal of Government-Owned Items. This legislative framework empowers state authorities to allocate both movable and immovable public property to CSOs via specific government decisions. Under these legal provisions, state-owned real estate and assets may be granted either with or without financial compensation, enabling CSOs to utilize or acquire property on a temporary or permanent basis to facilitate activities aligned with public-interest objectives. Parallel to this, the Law on Local Self-Government grants municipalities the

[16] Government of North Macedonia, Code of Good Practices for Financial Support of Civil Society Organizations (Civil Society Resource Centre, 2022). Available at: https://rcgo.mk/wp-content/uploads/2022/06/code-of-good-practices-for-financing-cs.pdf.

authority to manage and transfer property ownership within their jurisdictions, often through public auction mechanisms.

Despite these theoretical statutory channels, the practical implementation of non-financial support remained entirely stagnant and severely constrained throughout 2025. A primary systemic barrier is that the legal framework completely lacks standardized, clearly defined, and transparent criteria for the allocation of these assets. This regulatory vacuum creates profound inconsistencies in administrative practice, eliminates operational predictability for CSOs seeking spatial or material assistance, and impedes access, particularly for grassroots and locally operating organizations.

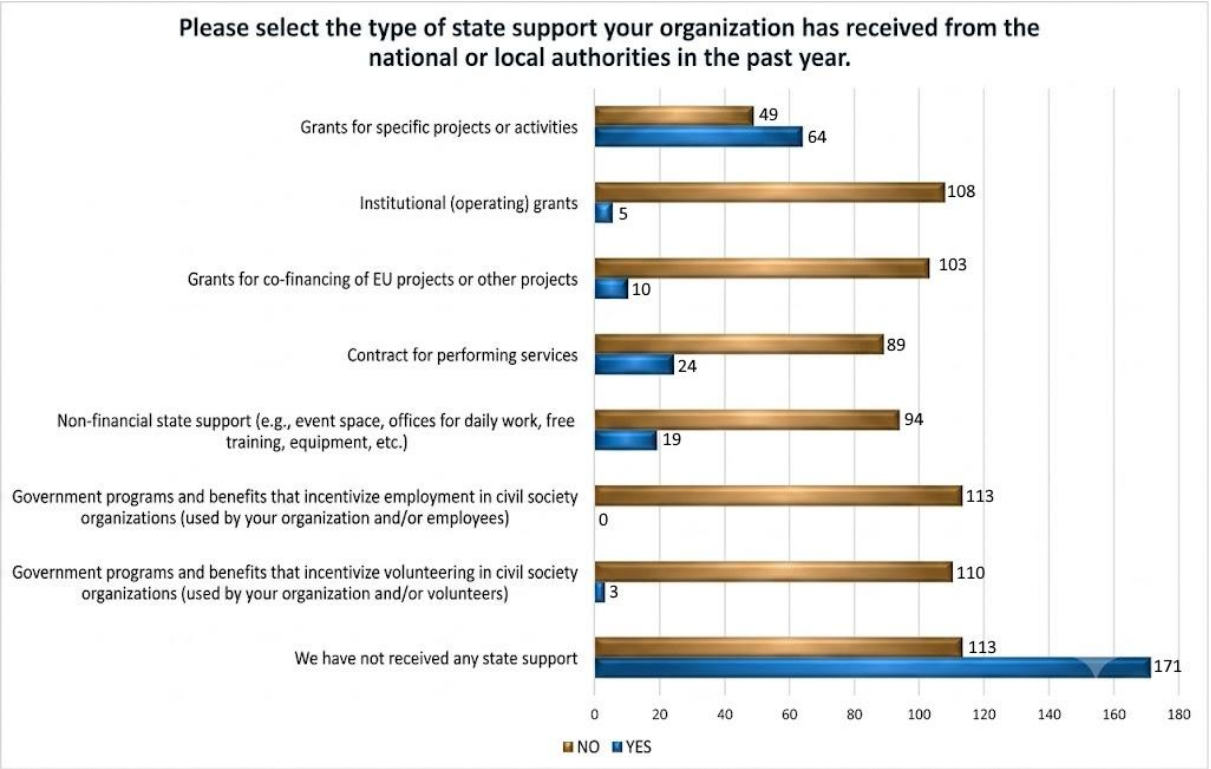
*North Macedonia still lacks a comprehensive, centralized register of the state's movable and immovable property. The ongoing absence of this database makes it functionally impossible to maintain a transparent overview of available public assets.*

This lack of progress was starkly demonstrated in 2025 by the government's handling of targeted civic infrastructure initiatives. CSOs in North Macedonia have repeatedly advocated for the provision of dedicated premises that could serve as shared infrastructure for the sector. A formal proposal[17] for establishing a "Civil Society House" was submitted through the Government's mechanism for proposals from the civil sector, arguing that the financial sustainability challenges faced by CSOs limit their ability to secure adequate premises for their work, meetings, events and networking. The proposal called on the Government to make unused state-owned premises available for this purpose and identified the House of the Association of Pensioners of Macedonia in Skopje as one possible location. It further envisaged a partnership between the state and civil society for the management of the facility, with initial renovation and operational costs potentially supported by international donors. Despite the proposal being formally submitted, a permanent state-supported facility for CSOs has not been established, leaving organisations largely dependent on project-based or donor-supported arrangements for access to shared infrastructure.

This policy of executive non-responsiveness is deeply intertwined with a broader, structural deficit in public asset management. North Macedonia still lacks a comprehensive, centralized register of the state's movable and immovable property. The ongoing absence of this database makes it functionally impossible to maintain a transparent overview of available public assets. Without such a registry, neither government bodies nor civil society organizations can identify, evaluate, or effectively utilize vacant state property to support developmental and civic activities, leaving valuable public resources underutilized while the non-profit sector continues to suffer from severe spatial and infrastructural deficiencies.

Chart 10: The types of state support

[17] Government of the Republic of North Macedonia, Department for Cooperation with NGOs, Proposals from the Civil Sector: "Opening a Civil Society House", https://portal.nvosorabotka.gov.mk/post-body-files/predlozi-od-gragjanski-sektor-file-DNr1.pdf?utm_source=chatgpt.com




The survey results reveal a deficit in public funding, highlighted by the reality that a majority of 171 organizations received no state support whatsoever over the past year. Among the few that did access assistance, funding is strictly project-bound; grants for specific projects or activities emerged as the only primary mechanism, with 64 organizations securing these short-term funds. In stark contrast, sustainable institutional support is non-existent, as evidenced by a marginal group of only 5 organizations securing core operating grants, a mere 3 utilizing volunteering incentives, and absolutely zero accessing employment stimulation benefits. This massive discrepancy underscores a systemic reliance on transactional financing rather than structural organizational development, leaving the vast majority of the civic sector entirely self-reliant.

## Sub-area 2.3. Human resources

### 2.3.1. Employment in CSOs

The legal and regulatory framework governing CSOs as employers in North Macedonia remained unchanged throughout 2025, continuing to fail to recognize or accommodate the specific operational realities of the sector. Standard statutory acts, such as the Law on Labor Relations[18] and the Law on Employment and Insurance in Case of Unemployment[19], are applied uniformly across all sectors without distinction. This uniform application results in institutionalized unequal treatment, as CSOs are structurally excluded from various state-backed employment benefits and financial incentives readily available to commercial business entities, such as those provided under the Law on the Employment of Disabled Persons.

Furthermore, the civil society sector remains entirely unrepresented within national employers' unions, leaving a profound legal vacuum regarding which collective agreement legally covers CSO employees.

[18] Republic of North Macedonia Law on Labour Relations (Agency for Administration official legal archive), defining statutory employment rights, workplace safety rules, contract regulations, and labor standards. Available at: https://aa.mk/WBStorage/Files/Zakon_rabotnite_odnosi.pdf.

[19] Republic of North Macedonia Law on Labour Relations (Consolidated Text, ILO NATLEX Database, Doc. MKD-48036). Available at: https://natlex.ilo.org/dyn/natlex2/natlex2/files/download/48036/MKD-48036%20(CONSOLID).pdf.

This systemic exclusion from formal social dialogue frameworks severely limits the sector's capacity to advocate for labor policies tailored to the unique, project-dependent nature of non-profit operations.

An analytical assessment[20] conducted by the MCIC reveals that the significant reduction in USAID funding starting in early 2025 has caused an immediate crisis in employment and human resource stability within North Macedonia's civil society sector. Because USAID historically served as a foundational anchor for multi-year programs in democratic governance, anti-corruption initiatives, and youth engagement, the abrupt cessation of these substantial financial flows has forced targeted organizations to drastically downsize their operations. Consequently, numerous CSOs have lacked the financial reserves to sustain their payrolls, resulting in widespread layoffs, the non-renewal of expert contracts, and a critical drain of highly specialized professional personnel. This severe contraction in employment not only compromises the internal organizational structure and institutional memory of domestic CSOs but also limits their long-term capacity to execute vital public interest projects due to a rapidly shrinking workforce.

According to official data from the Employment Service Agency of the Republic of North Macedonia and an institutional review of labor contracts concluded with legal entities throughout 2025, the state-sponsored measure "Financial Support for the Creation of New Jobs, Employment, and Growth" was utilized by a total of 17 active associations and foundations. This low utilization rate highlights the ongoing difficulties civil society organizations face when trying to access active labor market programs. While these public subsidies are intended to stimulate employment, the short-term nature of the financial support, combined with complex administrative criteria, prevents most non-profit organizations from committing to permanent hiring expansions. Consequently, the program has had a minimal impact on addressing the broader employment challenges and long-term financial stability of the domestic civic sector.

Official employment metrics for the civil society sector continue to be processed and published by the CRNM based solely on the annual financial statements submitted by organizations. According to official data provided by the CRNM, the total number of full-time employees across the country's 13,158 registered associations and foundations fell to 1,691 individuals in 2025. This contraction represents a measurable decline from the 1,813 personnel registered in 2024 and 1,805 in 2023, signaling an accelerating human resource crisis within the civil society sector. This downward trend underscores the escalating financial instability and precarious operational climate facing domestic organizations, as systemic funding shortages and a lack of institutional support increasingly force non-profit entities to downsize core staff and curb their long-term operational capacities.

*According to CRNM, the total number of employees across the registered associations and foundations fell to 1,691 individuals in 2025. This represents a measurable decline from the 1,813 personnel registered in 2024 and 1,805 in 2023.*

A primary driver behind this sharp contraction in civil society employment is the shifting landscape of international development assistance, characterized by the progressive drawdown, recalibration, and redirecting of funds by major traditional donors[21], including the United States Agency for International Development (USAID) and various European bilateral programs. In the wake of escalating regional and global geopolitical tensions, international donor strategies have undergone a significant structural shift. Financial resources that were historically earmarked for domestic civil society capacity-building, institutional governance, and local community projects are increasingly being diverted toward national

[20] Macedonian Center for International Cooperation (MCIC), The Impact of the Termination of USAID Financial Support on Macedonian Civil Society, April 2025.
https://mcms.mk/images/docs/2025/Vlijanieto_od_prekinot_na_finansiskata_poddrshkata_na_USAID_vrz_makedonskoto_gragjansko_opshtestvo.pdf

[21] Hivos EUSEE, "Report: The Impact of the US Funding Freeze on Civil Society," Policy and Research Report, March 17, 2025, https://eusee.hivos.org/assets/2025/03/Report-The-Impact-of-the-US-Funding-Freeze-on-Civil-Society_def-170325.pdf.

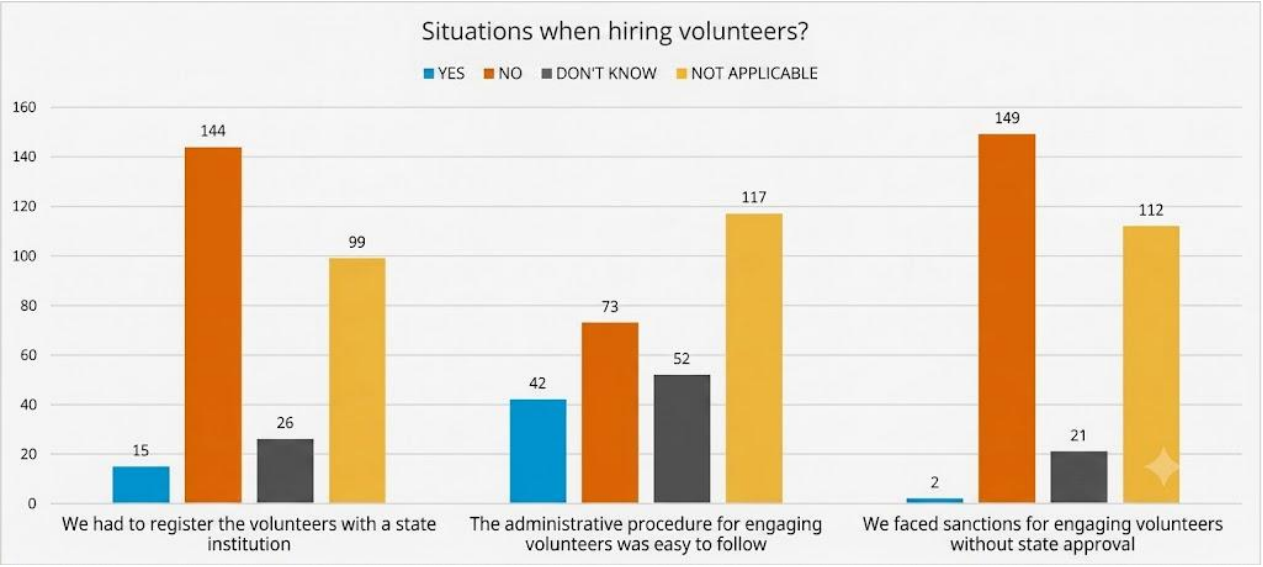
security priorities, cyber defense protocols, and increased military expenditures aligned with collective defense obligations.

The vast majority of CSOs operate on a model of extreme financial dependency on external grants rather than diversified domestic income streams, this sudden contraction in international donor funding has had an immediate, adverse impact on organizational budgets. Lacking the necessary bridge capital or state-backed institutional funding to absorb these funding shortfalls, organizations have been structurally compelled to eliminate core personnel lines. This forced downsizing directly accounts for the transition from permanent, full-time employment to precarious, short-term contract labor or total staff separation, ultimately resulting in the loss of highly qualified professionals and a diminished operational capacity across the entire civic ecosystem.

### 2.3.2. Volunteering in CSOs

The statutory mechanisms designed to foster a culture of volunteerism and regulate volunteering participation in North Macedonia remained functional throughout 2025, though they operated within an increasingly fragmented strategic environment. Under the provisions established by the Law on Volunteerism, individuals engaging in voluntary service are entitled to tax exempt reimbursements for direct expenditures incurred during their activities, including catering, local transportation, and specialized training. These regulatory reimbursements are legally pegged to the economic indicators of the state, established at a threshold at 15% based on the average gross salary of the country. Complementing these baseline statutory benefits, civil society organizations continue to utilize state supported employment and active labor market programs that subsidize short term internships, thereby providing structured pathways for youth integration into the civic workforce.

Chart 10: Situations when hiring volunteers




According to the 2025 Survey for CSOs a notable struggle with state bureaucracy, where a substantial portion of organizations actively engaging volunteers find the system cumbersome. Out of all the organizations surveyed for whom this process was applicable, a group of 73 respondents explicitly stated that the process was not easy. Furthermore, 15 organizations noted that they were required to register their volunteers with a state institution. The data regarding the experiences of civil society organizations when engaging volunteers reveals administrative bottlenecks that hinder volunteer management within the sector. The data highlights that while severe institutional penalties are rare, the complexity of compliance and state registry demands poses a clear operational burden. This indicates a pressing need for simplified regulatory frameworks and optimized state procedures to foster a more encouraging environment for civic engagement and volunteerism in the country.

Within the framework of the National Youth Strategy (2023–2027), volunteering has been established as a key instrument for encouraging youth participation, with a focus on improving the legal framework, validating skills and amending the Law on Volunteering. The activities, led by the Ministry of Social Policy, Demography and Youth, envisage a systemic mechanism for valuing volunteer work and integrating pilot programs into the education system by 2027.

*The reform of the Law on Volunteerism has remained stalled since 2022. Although amendments were prepared and published on the ENER platform for public consultation, the draft was subsequently withdrawn by the responsible ministry for additional revisions and has not been reintroduced.*

According to the Government Strategy[22] for Cooperation with and Development of the Civil Sector, the advancement of national volunteering policies in North Macedonia has been paralyzed by a profound legislative stagnation. To overcome this chronic operational impasse and modernize the sector, a comprehensive draft Law on Amending and Supplementing the Law on Volunteerism was formally prepared by a dedicated working group. Although this corrective draft legislation was uploaded to the ENER platform for public consultation as early as 2022, the reform momentum was abruptly halted when the line ministry withdrew the text for further administrative revisions[23]. Since its removal, the ministry has failed to re-submit or re-open the draft law for public or parliamentary scrutiny, leaving the modernization of domestic volunteering policies in a state of indefinite bureaucratic suspension and depriving civil society organizations of an updated, supportive regulatory framework.
This situation has left a distinct policy vacuum regarding state orchestrated infrastructure intended to bridge the gap between civic organizations and potential volunteers. While the existing legal incentives continue to safeguard the basic rights of individual volunteers, the absence of an active, comprehensive national civil society strategy severely restricts the capacity of the state to systematically expand volunteer networks or enhance the structural viability of the sector.

### 2.3.3. Civic engagement and education

The regulatory and operational framework governing civic engagement, non-formal education and informal learning in North Macedonia continued to present practical challenges in 2025. The legal framework allows CSOs to provide certain forms of non-formal education and adult training. Relevant procedures are regulated through the Law on Adult Education and related legislation and may require providers to meet defined conditions concerning organisational capacity, qualified personnel, training programmes and other standards before their activities can receive formal recognition or certification. This creates an important distinction between CSOs being legally permitted to conduct educational activities and being formally recognised as providers whose programmes or qualifications are officially certified. Certification can therefore affect not only the administrative burden on organisations, but also the range of activities that can be formally recognised within the state education system. In practice, this raises concerns about whether requirements designed to ensure quality and accountability may also operate as an additional entry barrier for CSOs, particularly smaller organisations or those working on emerging, sensitive or unconventional civic and social issues.

The implementation of the Education Strategy 2018–2025[24], particularly its objective on Civic Engagement and Education, has been only partially achieved. Progress has primarily been driven

[22] https://portal.nvosorabotka.gov.mk/post-body-files/strategii-po-godini-file-j75B.pdf
[23] Government of the Republic of Macedonia, Strategy for Cooperation with and Development of the Civil Sector (2025–2028), Skopje, p. 16.
[24] Ministry of Digital Transformation. (n.d.). Strategic documents. Government of the Republic of North Macedonia. Source document https://portal.mdt.gov.mk/post-body-files/strateski-dokumenti-mon-file-oM3n.pdf

through externally funded initiatives rather than comprehensive institutional implementation. In cooperation with the Council of Europe, UNICEF, and civil society organizations, the Ministry of Education and Science introduced measures to strengthen democratic school governance, promote student participation in decision-making, enhance civic and democratic competencies, and foster cooperation between schools, local communities, and civil society organizations. Notable achievements include the establishment of pilot democratic schools, teacher training on democratic citizenship and human rights education, and the integration of democratic culture into educational practice. However, these initiatives have largely remained project-based and have not yet evolved into a sustainable, nationwide policy framework, leaving several strategic objectives of the Education Strategy only partially implemented.

But serious systemic barriers persist regarding how civic topics and operational opportunities are integrated into the formal state curriculum. While core concepts of civic education are formally embedded as compulsory subjects within primary and secondary school programs, independent monitoring efforts continue to identify instances of outdated, exclusionary, or discriminatory content within state-approved textbooks, which directly compromises the quality of democratic education. Beyond the classroom, a profound disconnect remains between formal schooling and real-world civic practice: student internships, fellowships, and structural volunteer programs within CSOs are completely omitted from the national curriculum at all educational levels.

*Removing existing obstacles and ensuring effective policy implementation are critical steps to increasing CSO participation in non-formal education and promoting inclusive, quality education.*

While bodies like the Economic Chamber of North Macedonia advocate for comprehensive adult education reforms to bridge domestic skills gaps, youth opportunities to engage with the civic sector remain restricted to ad-hoc extracurricular activities, voluntary partnerships, or isolated higher education initiatives. Because the state has failed to systematically integrate civic placement programs into the core national curriculum, the cultivation of an organic culture of active citizenship remains highly localized, inequitable, and almost entirely dependent on short-term international donor assistance.

The MCIC survey[25], "Civic Engagement in North Macedonia," reveals critical public trends regarding community-led activism, highlighting a profound awareness gap where nearly half of the population (46.8%) cannot identify any organizational form that effectively addresses their personal or societal needs. Among the remaining respondents who recognized supportive avenues of association, a significant 23.1% identified churches and religious communities as the most impactful structures for community assistance, contrasting sharply with political parties, which were selected by a mere 5.3% of those surveyed. Ultimately, this empirical data underscores a substantial disconnect between formal institutional pathways and the public, emphasizing the urgent need for targeted regulatory and structural reforms to rebuild civic trust and systematically elevate the profile of non-governmental organizations as primary vehicles for democratic participation and public policy creation.

## Area 3: Government-CSO Relationship

[25] Macedonian Center for International Cooperation (MCIC). (2025, May 23). Civic engagement in North Macedonia. https://mcms.mk/mk/vesti-i-javnost/vesti/2688-gragjanskata-vkluchenost-vo-makedonija.html

## Sub-area 3.1. Framework and practices for cooperation

### 3.1.1. State Policies and Strategies for Development of and Cooperation with Civil Society

There are polices and strategies for cooperation between the Government and the civil society. In July 2025, the Government formally adopted the Strategy of the Government of the Republic of North Macedonia for Cooperation with and Development of Civil Society[26], accompanied by a comprehensive Action Plan[27] covering the period 2025–2028. The Civil Society Resource Center[28] supported the development of the Strategy throughout the consultative process. The draft Strategy was also published on ENER for public consultation, however, no comments were given on ENER[29]. Further on, the draft-document was also discussed at the second and third session of the Council for cooperation and approved by the Council at its third session (held 18.06.2025).

Because the 2025–2028 Strategy represents more of a continuation, rather than introducing new priorities, it largely repeats the measures contained in the 2022–2024 Action Plan, as many of the previously planned activities were not fully implemented. This assessment is corroborated by the implementation report[30] of the previous Strategy. The Strategy aims to strengthen the enabling environment for CSOs by improving the legal, institutional, and financial framework for their operation, while fostering a structured and sustainable partnership between the Government and civil society. The Strategy focuses on enhancing the legal framework governing CSOs, increasing the transparency and sustainability of public funding, promoting volunteerism and civic engagement, and supporting CSOs' access to domestic and international funding, including EU programmes. It also seeks to institutionalize meaningful public consultations, strengthen the work of cooperation mechanisms between the Government and CSOs, and ensure the active participation of civil society in policy-making, public administration reforms, and the country's EU accession process. Overall, the Strategy is designed to create a more enabling, participatory, and accountable environment in which civil society can effectively contribute to democratic governance and sustainable development.

In its 2025 Report[31] on North Macedonia, the European Commission also noted that CSOs generally operate within an overall enabling environment, highlighting a positive institutional development with the government's decision to formally appoint new members to the Council for Cooperation between the Government and Civil Society. This administrative milestone led to the long-awaited reactivation of the Council, aligning directly with long standing Commission recommendations.

Within the priorities of the Government's Strategy for Cooperation with and Development of the Civil Sector 2025–2028, the Government identified measures aimed at improving the legal and financial environment in which CSOs operate. The Strategy explicitly sets as its overall objective the creation of a favourable environment for the functioning and development of civil society. The development of a new LAF represents one of the key measures under this framework. The draft law proposes a more

[26] Government of the Republic of North Macedonia. (n.d.). Strategies by year. National Council for Cooperation with and Development of Civil Society. https://portal.nvosorabotka.gov.mk/post-body-files/strategii-po-godini-file-j75B.pdf

[27] Government of the Republic of North Macedonia. (n.d.). Strategies by year. National Council for Cooperation with and Development of Civil Society. https://nvosorabotka.gov.mk/mk-MK/strategija/strategii-po-godini

[28] Civil Society Resource Centre. (2025, June 16). Consultations conducted on the Government's draft Strategy for Cooperation with and Development of Civil Society and Action Plan 2025–2028. https://rcgo.mk/vesti/sprovedeni-konsultacii-za-predlog-strategijata-na-vladata-za-sorabotka-so-i-razvoj-na-graganskoto-opshtestvo-i-akciskiot-plan-2025-2028/

[29] Government of the Republic of North Macedonia. (n.d.). e-ENER: Electronic National Register of Regulations. Ministry of Information Society and Administration. https://ener.gov.mk/Default.aspx?item=newdocumentdetails&detalisId=84

[30] MCIC & Civil Society Resource Centre. (2025, March): Report on the Implementation of Activities under the Action Plan. https://rcgo.mk/wp-content/uploads/2025/05/14-1-izvestaj-za-sproveduvanje-na-strategija-za-sorabotka.pdf

[31] European Commission. (2025, November 4). North Macedonia 2025 Report. European Commission. https://enlargement.ec.europa.eu/document/download/267b368e-6b55-4a42-bb72-6395593de4da_en?filename=north-macedonia-report-2025.pdf

comprehensive framework for state support to CSOs, including standardized rules for financial support, a legal basis for co-financing EU and international projects, and additional regulation of public-interest activities, accountability, transparency and the relationship between the state and civil society. The Ministry of Justice itself identified among the main objectives of the draft the regulation of state support, the introduction of standardized rules for financial assistance, the creation of a legal basis for co-financing EU and international projects, and measures aimed at strengthening the financial sustainability and accountability of CSOs.

The legislative process progressed during 2025, but the draft was not adopted within the reporting year. The draft LAF was placed on the ENER platform at the end of December 2025 with a 30-day period for comments. A consultation on standardizing the rules for state financing of CSOs was also held in Skopje on 18 December 2025, bringing together representatives of civil society, relevant state institutions and other stakeholders. The formal public consultations continued in February 2026, when the Ministry of Justice organised hearings in Bitola, Gostivar, Štip and Skopje and stated that comments received during the hearings would be considered alongside written comments submitted through ENER. Thus, while the draft represents a significant step towards establishing a more standardized framework for public support and CSO co-financing, the proposed changes remained at the legislative and consultation stage at the end of the 2025 reporting period.

*The draft LAF advanced to public consultation in December 2025, including stakeholder discussions on standardizing state funding for CSOs, but remained unadopted by the end of the reporting year.*

Also the alignment and the adoption of the Laws on Social Enterprises and the Law on Donations and Sponsorships was planned to be concluded by the second half of 2026, with the drafting process scheduled to commence in the second quarter of 2025. However, no progress was made in 2025, as the drafting process was not continued.

Despite formal commitments to involve civil society in the legislative process, the available evidence points to a deterioration in the transparency and practical inclusiveness of consultations during 2025. The Government's 2025 report[32] on the implementation of the Action Plan for the Strategy for Cooperation with and Development of Civil Society 2025–2028 identifies weaknesses in the implementation of measures related to consultation and participation, indicating a gap between the formal requirement to involve stakeholders and its consistent application in practice. This is also reflected in the use of the Electronic National Register of Regulations (ENER): although draft legislation subject to Regulatory Impact Assessment is expected to be made available for public consultation, the number of draft laws published for consultation declined during the reporting period. In 2024, only 35 of 101 draft laws required to undergo consultation were published on ENER, compared with 51.4% in 2023.[33]

The limited use of consultation mechanisms is particularly significant because ENER represents the principal formal channel through which CSOs and other stakeholders can review draft legislation and submit comments. The declining proportion of legislation made available through the platform therefore reduces the opportunities for civil society to participate at an early stage of policy development. At the same time, the existence of formal consultation requirements does not necessarily ensure meaningful participation, as the quality of the process also depends on whether draft legislation

[32] Government of the Republic of North Macedonia, Report on the Implementation of the Action Plan of the Strategy for Cooperation with and Development of Civil Society, 2025.

[33] Macedonian Center for International Cooperation (MCIC), MM Country Brief for North Macedonia 2024, based on ENER data

is published in a timely manner, whether stakeholders are given sufficient time to respond, and whether their comments are considered and reflected in subsequent drafts.

These developments indicate a gap between the Government's strategic commitment to participatory policymaking and the practical implementation of consultation mechanisms. While the institutional framework for civil society participation remains in place, the 2025 evidence suggests that its application was inconsistent, with reduced opportunities for CSOs to engage systematically in the legislative process.

The findings of the Report[34] on the implementation of the Action Plan for the Strategy for Cooperation with and Development of Civil Society 2025–2028 revealed that the total number of government-determined draft laws subject to mandatory regulatory assessments and published on the ENER platform expanded by 2.8% relative to 2024. However, out of the 199 total comments submitted by external stakeholders on the platform, the specific share originating from civil society organizations fell to 10.1%, representing a 3.3% contraction compared to the previous year. More critically, the direct integration of civil society representatives within ministerial working groups tasked with drafting laws and strategies experienced a decline of 24.2% compared to 2024, the Report is highlighting a significant institutional retreat from collaborative governance and early-stage policy co-creation.

### 3.1.2. Institutions and Mechanisms for Development of and Cooperation with Civil Society

The institutional framework responsible for facilitating, monitoring, and regulating structural dialogue between the state administration and the civic sector continues to rely on three primary mechanisms: The Council for Cooperation between the Government and Civil Society, the Unit for Cooperation with NGOs within the General Secretariat, and the established network of public servants designated to monitor national strategic frameworks.
Following a prolonged multi-year period of operational blockage and administrative suspension, the formal mandate of the newly constituted Council officially commenced during its constitutive session on April 7, 2025. The reactivation of the Council represented a significant milestone in re-establishing institutional dialogue between the Government and civil society.
The public call for Council constitution was published with clearly defined eligibility requirements, selection criteria, and required documentation, ensuring equal access to information for all interested organizations. All key stages of the process were publicly available, including the publication of the call, organization of information sessions, publication of the list of nominated candidates, announcement of the voting process, publication of the voting report, and disclosure of the final election results.

According to the report[35] on applications for the public call to appoint 14 members and deputy members of the Council for Cooperation between the Government and civil society, 18 applications were submitted. Following the administrative check, two applications were disqualified due to incomplete documentation, leaving 16 eligible candidates for voting. No candidates applied in the field of protection of marginalized groups. Competition existed in only three areas—democracy, human rights and good governance; education and youth participation; and health protection—where two candidates applied in each. In the remaining 10 areas, only one candidate applied, needing just five valid votes to be elected.

[34] Government of the Republic of North Macedonia, General Secretariat. (2026, March). Annual report for 2025 on the implementation of the Action Plan of the Government Strategy for Cooperation with and Development of Civil Society 2025–2028. https://portal.nvosorabotka.gov.mk/post-body-files/izvestai-file-Mxwh.pdf

[35] Government of the Republic of North Macedonia, General Secretariat, Department for Cooperation with NGOs. (2025, February 12). Report on registered organisations. https://nvosorabotka.gov.mk/mk-MK/za-nas/novosti/izvestaj-za-prijaveni-organizacii-so-kandidati-i-javen-povik-za-glasanje-za-izbor-na-clenovi-i-zamenici-clenovi-na-sovetot-za-sorabotka-megju-vladata-i-gragjanskoto-opstestvo

Despite the reactivation of the Council, several challenges require further attention. The limited number of candidates and relatively weak competition in the nomination process may indicate limited interest in Council membership and raise questions about the attractiveness and perceived value of institutionalized government–civil society dialogue. In addition, the nomination process revealed a significant geographical imbalance, with the majority of candidates coming from organizations based in Skopje and limited participation from organizations outside the capital. This underrepresentation of CSOs from other parts of the country may affect the territorial diversity and inclusiveness of the Council and should be addressed to ensure that it more effectively reflects the broader civil society sector at the national level.

A particularly restrictive factor in the nomination and voting process was the requirement that organizations could nominate candidates or vote only within areas explicitly listed in their statutes and official registration records. This requirement has been part of the Council's selection framework since its establishment and was therefore not newly introduced in 2025. Nevertheless, its continued application raises concerns about the extent to which the formal classification of an organization's registered activities reflects its actual programmatic work and areas of engagement. In practice, this formalistic approach may limit the ability of CSOs working across multiple or evolving thematic areas to participate in the selection process, particularly where their current activities extend beyond the areas formally recorded in their statutes. [36]
The selection process also revealed challenges related to the verification of organizations' eligibility to vote. A number of votes were declared invalid because organizations could not demonstrate, through their Current Status certificates, that their registered areas of activity corresponded to the respective Council field. This did not necessarily mean that the organizations were inactive in those areas, but rather reflected limitations of the formal registration records in capturing their actual programme activities. The selection report therefore recommended allowing organizations to demonstrate their eligibility through additional official documents, such as annual reports, alongside the Current Status certificate. This technical requirement may have disadvantaged organizations with broader or more general statutory provisions and reduced the accessibility and inclusiveness of the selection process.

More broadly, the limited number of nominations, relatively low level of voting, and occurrence of invalid ballots point to challenges that should be addressed in future selection cycles. While the process followed the established formal procedures, improving accessibility, participation and representativeness remains important for strengthening confidence in the Council as a mechanism for government–civil society dialogue.

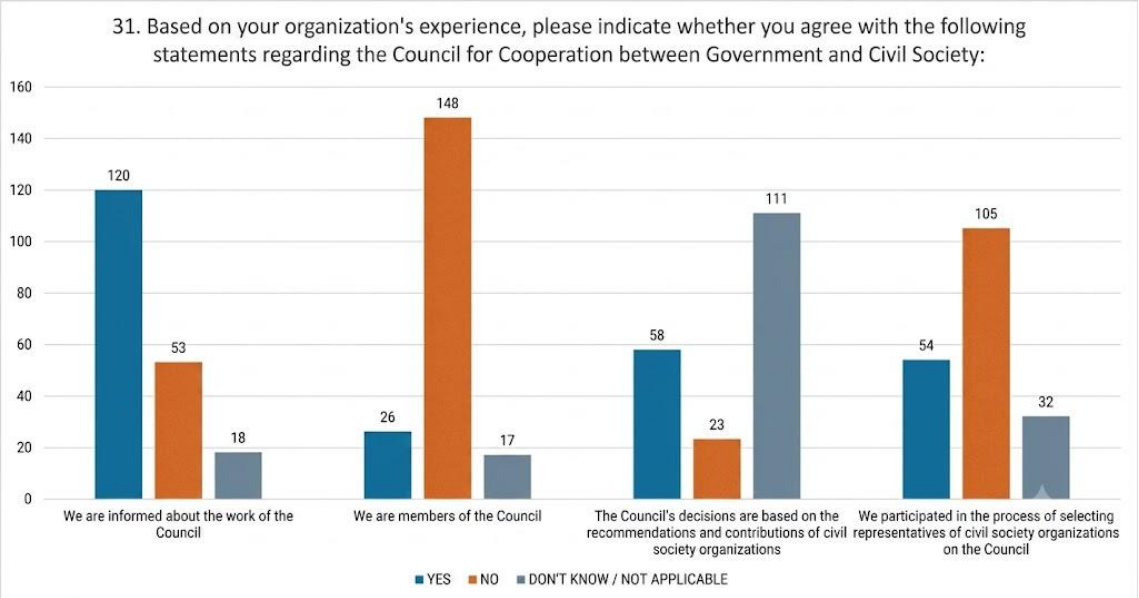
Throughout the 2025 reporting period, the Council maintained an intensive and dynamic workflow, holding seven regular plenary sessions to deliberate on key public policies affecting the enabling environment, civic participation in policymaking, and the financial sustainability of the civil society sector.[37] The Council gave generally a positive opinion regarding the Strategy, validating the document as the primary macro-policy instrument for upgrading the domestic legal framework and structured civic participation, but the recommendations were that the indicators for monitoring the implementation of the Strategy should be further developed. The Council also adopted its Work Program for the period 2025-2026.[38]

[36] Government of the Republic of North Macedonia, General Secretariat. (2025). List of candidates according to the number of votes received for members and deputy members of the Council for Cooperation between the Government and Civil Society. https://portal.nvosorabotka.gov.mk/post-body-files/lista-na-kandidati-spored-brojot-na-dobieni-glasovi-za-clenovi-i-zamenici-clenovi-na-sovetot-za-sorabotka-megju-vladata-i-gragjanskoto-opstestvo-file-ePSG.pdf

[37] Government of the Republic of North Macedonia, General Secretariat. (2026, February). Report on the work of the Council for Cooperation between the Government and Civil Society for 2025. https://portal.nvosorabotka.gov.mk/post-body-files/9-ta-sednica-na-sovetot-za-sorabotka-megju-vladata-i-gragjanskoto-opstestvo-file-tPci.pdf

[38] Government of the Republic of North Macedonia, General Secretariat. (n.d.). Documents. https://portal.nvosorabotka.gov.mk/post-body-files/dokumenti-file-vvy1.pdf

Chart 11: The work of the Council for cooperation




According to the 2025 Survey, while a substantial majority of 120 CSOs feel informed about the Council for Cooperation, actual structural engagement remains highly restricted, with only 26 organizations holding membership and 54 participating in the representative selection process. Furthermore, a striking plurality of 111 respondents are entirely unsure whether the Council's decisions genuinely reflect the contributions of civil society. This widespread uncertainty highlights a profound gap between passive awareness and meaningful operational influence, indicating a critical need to revitalize the Council's transparency and participatory mechanisms.

An important civil society-led initiative for strengthening dialogue and cooperation between CSOs and government is the annual National Forum and Civil Society Organizations Fair. Rather than constituting a formal institutional mechanism, the Forum provides a common venue for civil society organizations, government representatives and other stakeholders to exchange information, discuss issues affecting the sector, present their work and foster cooperation. As such, it represents an effort by civil society to create and maintain a shared space for dialogue and networking, complementing the formal government–civil society cooperation mechanisms. Demonstrating this collaborative framework, the Government and civil society organizations lead by Civica Mobilitas program, co-hosted the National Forum[39] and Civil Society Organizations Fair on November 26, 2025. This high-level platform serves as a vital regularized mechanism for multi-stakeholder dialogue, bridging the gap between state authorities and civic actors to foster shared accountability and advance democratic governance reforms. The Forum represents an institutionalized dialogue mechanism that facilitates direct communication between the Government and civil society.

## Sub-area 3.2. Involvement in policy- and decision-making process

### 3.2.1. Standards for CSO Involvement

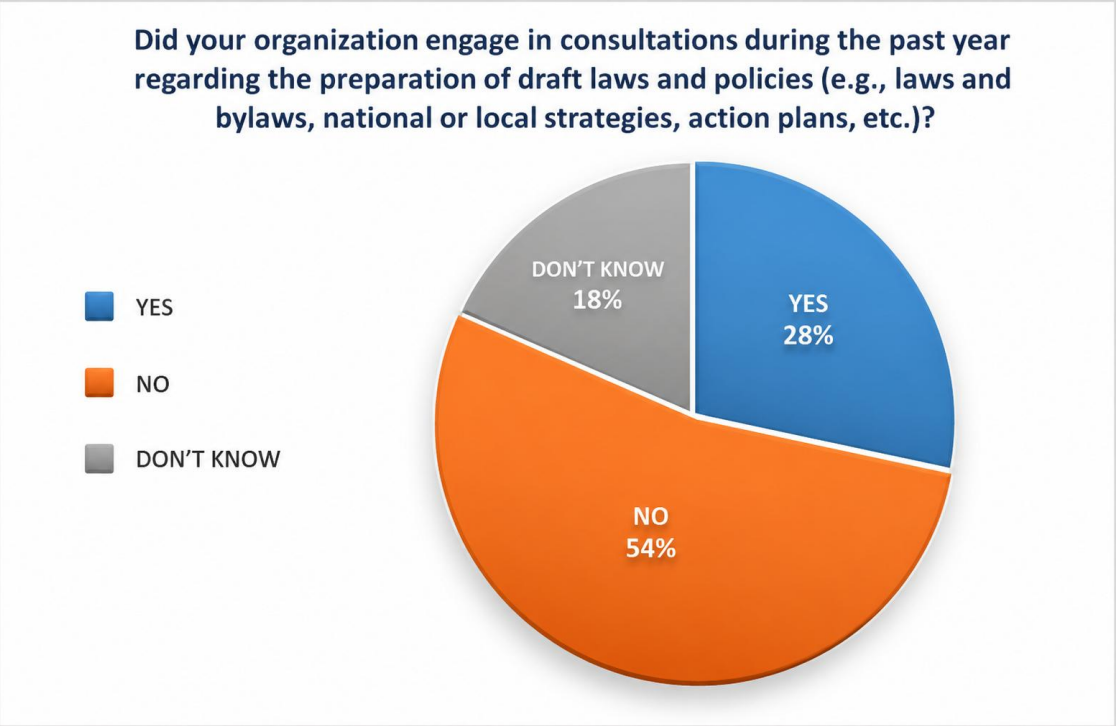
Building upon the legal foundations established in previous years, the structural framework for CSO involvement in North Macedonia's policy-making processes experienced both updates and ongoing

[39] Regional Environmental Center (REC). (2025, November 28). National Forum – Fair of Civil Society Organizations "Cooperation between the Government and Civil Society". Civica Mobilitas. https://civicamobilitas.mk/vesti-od-go/nacionalen-forum-saem-na-gragjanski-organizacii-sorabotka-na-vladata-i-gragjanskoto-opshtestvo/

operational hurdles. The constitutional and legal protections such as the Code of Good Practices for Participation of Civil Society in the Policy-Making Process and the Government Rulebook of Procedures remain in place, adherence to the mandatory 30-day consultation period and the consistent utilization of the ENER continue to face critical gaps.

In 2025, according to data from the annual report "Ogledalo na vladata" and the ENER website, the Government published only 25 out of 67 laws for which it was legally required to conduct public consultations. This represents a fulfillment rate of just 37% of its obligation to ensure transparency and enable civil society organizations to participate in the legislative process. It is important to note that the number of draft laws submitted by Members of Parliament continues to increase, while the persistent low level of institutional responses to comments submitted through the ENER platform remains a concern, limiting the effectiveness of public consultations and meaningful stakeholder participation in the legislative process.

Chart 12: Involvement in consultations for the preparation of draft laws and policies



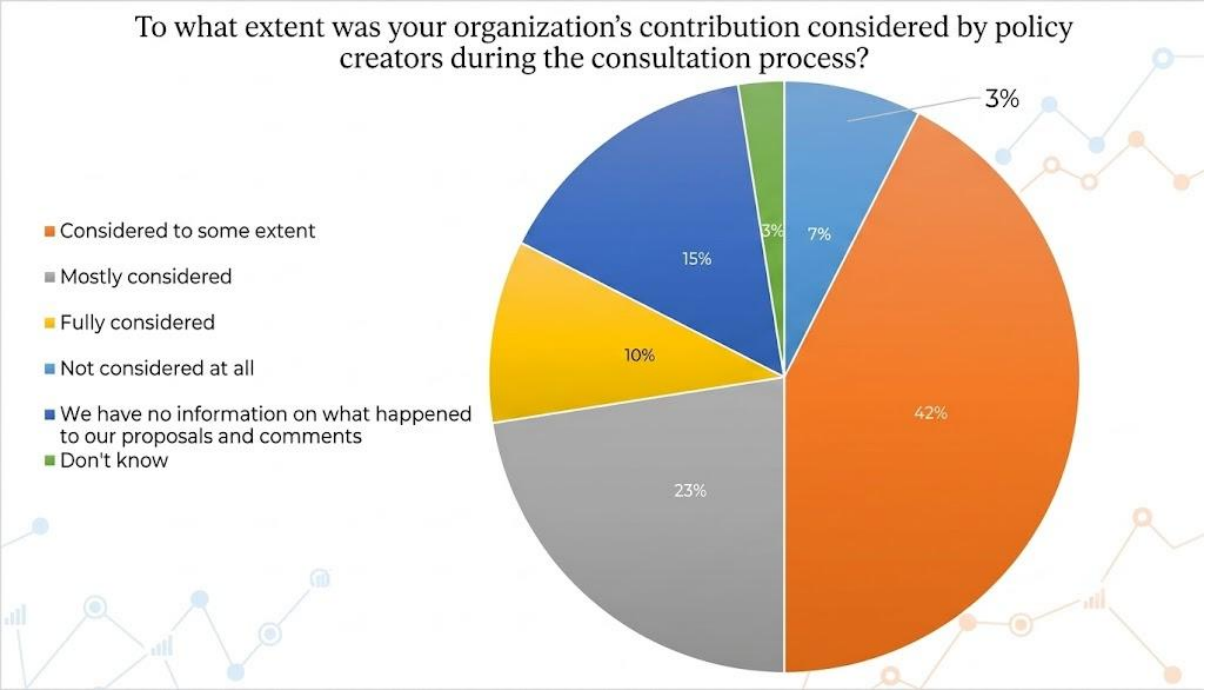

Part of the state institutions continued to invite and involve the public/CSOs to comment on laws and policy initiatives at an early stage. According to the 2025 survey results, 28% of CSOs agree that CSOs are involved consultations, draft law and creation of policies or strategies.
In the 2025 Survey on Civil Society Organizations, was your organization's input taken into account by policymakers in the consultation process, 42% responded that it was taken into account to some extent, while 7% stated that it was not taken into account at all.

The website of the Council for Cooperation with Civil Society features a dedicated section on Suggestions[40]. It has three sections: Dialogue between the Government and the Civil Society Sector, Suggestions through the years and Open days for initiatives, where the Government publishes questions, initiatives and suggestions submitted by civil society organizations, along with its official responses. The primarily focus is areas such as the rule of law, good governance, anti-corruption,

[40] Government of the Republic of North Macedonia, General Secretariat, Department for Cooperation with Non-Governmental Organisations. (n.d.). Proposals. https://nvosorabotka.gov.mk/mk-MK/predlozi

education, and youth participation, and stem from discussions and priorities identified during previous dialogue forums.

Chart 13: Contribution of CSOs taken into account




The feedback from surveyed organizations in 2025 regarding the degree to which policy creators consider civil society contributions during consultation processes highlights a persistent gap in meaningful legislative influence. While 10% stating their proposals were fully considered and 23% noting they were mostly considered, the vast majority of participants experience significant limitations in institutional feedback. Specifically, a 42% plurality of civil society organizations report that their contributions are only considered to some extent, suggesting that while government bodies formally accept civil society inputs, their substantive integration into final policy documents remains superficial. The remaining segments of the data underscore deeper structural issues concerning transparency within the consultative framework. A notable 15% of organizations state that they receive no information at all regarding the final trajectory or status of their submitted proposals and comments. Furthermore, 7% of respondents explicitly report that their contributions are not considered at all by policy creators. When analyzed as a whole, these figures demonstrate that despite high rates of passive or partial consultation, the consultative process remains largely non-binding or tokenistic for nearly two-thirds of the sector.

Following the structural models and roadmap consultations initiated under the Rule of Law frameworks and the Western Balkans Growth Plan, subsequent multi-stakeholder monitoring has increasingly focused on enforcing EU-compliant public administration reforms and expanding formal civic feedback mechanisms. Concurrently, the operational expansion of social entrepreneurship previously anchored by the National Strategy for the Development of Social Enterprises (2021–2027) remained tethered to its core legislative vehicle, the draft Law on Social Enterprises, which continues to undergo public integration and technical alignment. The formal enactment of this statutory framework is anticipated to establish the permanent legal foundation and institutional incentives necessary to structurally sustain civil society initiatives across the country.

The conclusions indicate that public consultation practices in 2025 remained only partially effective. Although some institutions continued to engage civil society organizations at an early stage of policymaking, the institutions did not fulfill their legal obligation to publish draft laws for consultation,

significantly limiting opportunities for meaningful participation. Survey results further suggest that CSO engagement remains limited of organizations that are adequately involved in policymaking, while most organizations reported that their contributions were considered only to some extent. Overall, these findings point to the need for stronger compliance with consultation requirements, greater transparency, and more systematic inclusion of civil society throughout the legislative process.

### 3.2.2. Public Access to Draft Policies and Laws

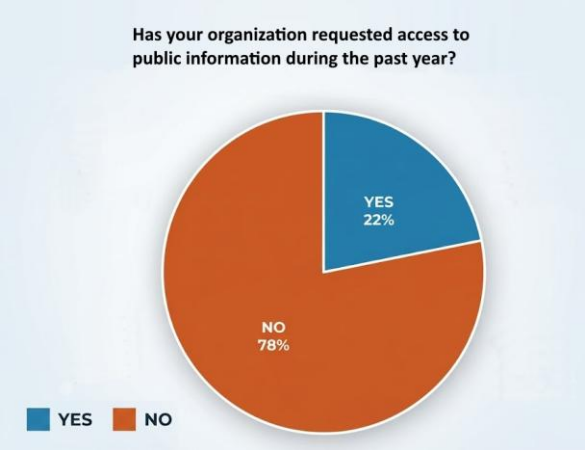
The right of access to public information is constitutionally guaranteed in North Macedonia and explicitly regulated by the Law on Free Access to Public Information, yet its practical enforcement remains highly inadequate. The 2025 survey reveals a deterioration in the enabling environment for public participation and transparency within North Macedonia's policymaking and legislative processes. While most state institutions maintained the baseline practice of publishing selected draft or adopted documents on their respective websites or the centralized ENER platform, the systemic utility of these channels was heavily compromised. Specifically, a significant proportion of draft laws statutorily mandated to undergo public consultation completely bypassed the ENER platform and were adopted without any sectoral engagement, severely restricting the window for timely and meaningful civil society intervention. According to the Civic Resource Center's Report[41], out of a total of 67 draft laws proposed by the Government and ministries, for which there is an obligation to conduct a RIA and prior publication on ENER, only 25 draft laws (37.31%) were published on ENER before their submission to the Parliament.

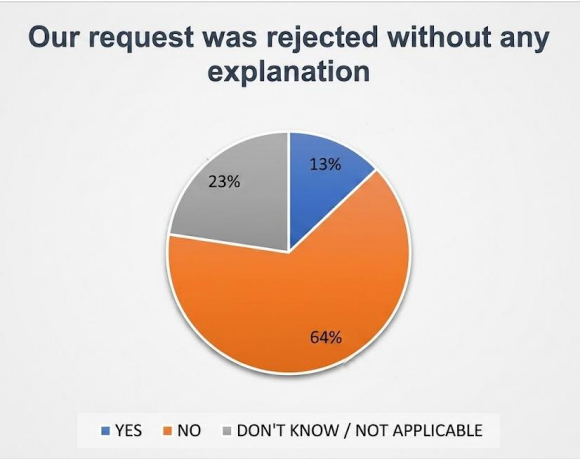
*A significant proportion of draft laws statutorily mandated to undergo public consultation completely bypassed the ENER platform and were adopted without any sectoral engagement, severely restricting the window for timely and meaningful civil society intervention.*

This regressive trend was further compounded by increasingly restricted public access to information, a barrier expected to intensify under proposed legislative amendments that threaten to introduce burdensome procedural hurdles for data retrieval. This closing of civic space is further exacerbated by a total deficit in institutional accountability, as empirical survey data confirms that no significant administrative or statutory sanctions were applied against state entities that breached legal freedom-of-information requirements. These compounding factors characterized by unpunished transparency violations, a deliberate bypassing of mandatory digital consultation registries, and a hardening informational environment threaten to erode public trust and decisively indicate a downward trajectory in the overall assessment of the country's participatory governance indicators.

Charts 14 and 15: Responses requesting access to public information

[41] Velichkovska, V. (2026, March). Government Mirror: Annual Report from Monitoring ENER 2025. Macedonian Centre for International Cooperation (MCIC) and Civil Society Resource Centre (CRC). https://rcgo.mk/wp-content/uploads/2026/07/government-mirror-2025-csrc.pdf

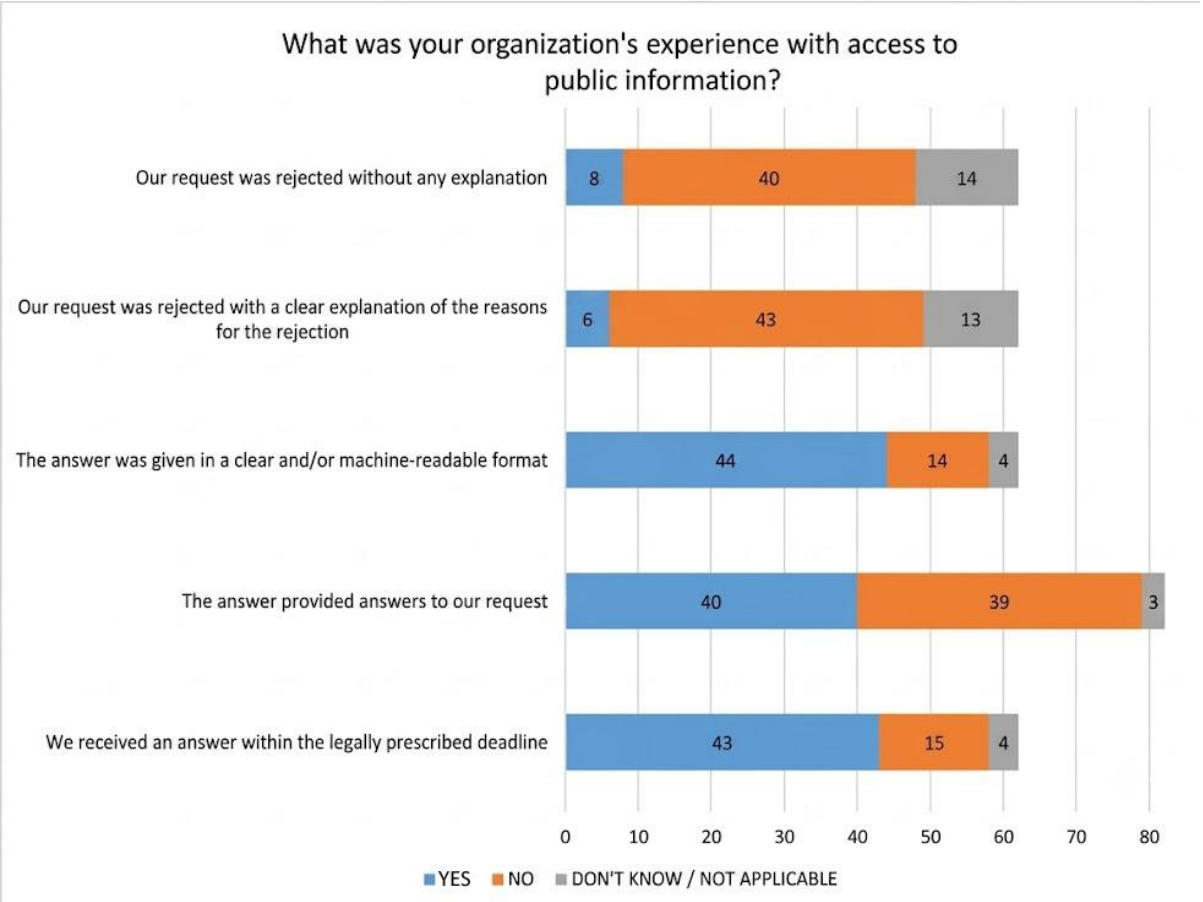



The utilization of transparency mechanisms within North Macedonia's civil society sector remains highly concentrated, as evidenced by recent data tracking institutional engagement with the Law on Free Access to Public Information. In 2025, a substantial majority of surveyed organizations did not initiate any formal requests for public information, leaving only a 22% minority that actively deployed this legal instrument to query public authorities. This widespread abstention points to a potential lack of administrative reliance on primary state-held data across the broader civic sector. Among the active organizations that did choose to leverage this legal pathway, the subsequent administrative outcomes reveal persistent challenges regarding institutional accountability and compliance with statutory transparency standards. When assessing whether informational requests were summarily dismissed, 13% of responding organizations confirmed that their applications were rejected by public authorities without any legal or written explanation, marking a direct violation of mandated administrative procedures.

Following extensive consultations within the dedicated working group, the draft amendments to the Law on Free Access to Public Information were published on the ENER platform in April 2025 for public consultation. After finalizing this phase there is no update about the final text of the proposed law and whether it entered in Governmental procedure for consolidation of the text. The proposed amendments aimed to further strengthen transparency, improve the implementation of the right to access public information, enhance the efficiency of administrative procedures, and align the legal framework with identified implementation challenges. However, despite the completion of the consultative process, the amendments have remained pending and, for more than a year have still not been adopted, delaying important reforms intended to strengthen government transparency and public accountability.

Chart 16: Experience requesting access to public information




The survey data regarding civil society organizations' experiences when requesting access to public information reveals a clear divergence between baseline procedural compliance and the substantive quality of institutional responsiveness. On a positive note, public authorities demonstrate a strong capacity to meet basic administrative and technical benchmarks. Out of the total responses tracked, a substantial majority nearly 70% of the organizations confirmed that they received their answers within the legally prescribed deadline and also the same percentage of organizations reported that the information was delivered in a clear and machine-readable format. These findings indicate that when public bodies do fulfill requests, they generally adhere to statutory timelines and digital accessibility standards.

However, the data also exposes critical bottlenecks regarding the substantive completeness of the information provided and the presence of arbitrary administrative barriers. One of the key institutional mechanisms for ensuring government transparency the Agency for the Protection of the Right to Free Access to Public Information[42] remained largely dysfunctional throughout the reporting period. Despite repeated calls from civil society organizations to appoint a Director, the position remained vacant until the end of the reporting period, significantly impairing the Agency's ability to perform its mandate. The absence of an effective second-instance appeals mechanism further undermined the implementation of the right to access public information. According to survey responses, organizations frequently reported that public institutions failed to respond to information requests, effectively preventing applicants from pursuing further appeals, while no sanctions were imposed on institutions for non-compliance. This institutional paralysis substantially weakened the enforcement of the legal framework governing access to public information and reduced accountability among public authorities. A major point of friction is illustrated by the fact that 47.5% of organizations reported that the institutional response failed to actually provide the specific answers requested, nearly matching the 48% of

[42] Makfax. (n.d.). "MPs to urgently appoint a director." Available at: https://makfax.com.mk/makedonija/%D0%BF%D1%80%D0%B0%D1%82%D0%B5%D0%BD%D0%B8%D1%86%D0%B8%D1%82%D0%B5-%D0%B8%D1%82%D0%BD%D0%BE-%D0%B4%D0%B0-%D0%B8%D0%BC%D0%B5%D0%BD%D1%83%D0%B2%D0%B0%D0%B0%D1%82-%D0%B4%D0%B8%D1%80%D0%B5%D0%BA%D1%82/

organizations that received a complete reply. This split indicates that a high volume of institutional communication consists of evasive or incomplete disclosures. Furthermore, 9.5% of the organizations responded that encountered rejections that included clear justifications. According to BIRN's analysis[43], the number of complaints about unanswered requests from institutions through the Law on Free Access to Public Information has doubled. In 2025, the Agency received 626 complaints, which is almost double the number of complaints that reached this institution in 2024, when there were 354.

Cumulatively, these results indicate that while public administration in North Macedonia in general handles the logistical and temporal aspects of the law, it frequently falters in delivering substantive, qualitative disclosure, often leaving civil society with incomplete data or arbitrary barriers.

The 2025 reporting period is characterized by a widening implementation gap between formal legal standards and the operational realities of open governance in North Macedonia. The substantive utility of these channels has been fundamentally compromised by a systemic closing of civic space and a lack of institutional accountability. The deliberate bypassing of mandatory ENER platform consultations for a significant portion of draft laws, combined with a total absence of statutory sanctions for state entities that breach transparency requirements, has severely restricted meaningful civic intervention.
Collectively, these compounding factors unpunished transparency violations, restricted informational access, and a high volume of incomplete public responses signal a regressive trajectory that threatens to deeply erode public trust and structurally undermine the country's participatory governance indicators.

### 3.2.3. CSOs' Representation in Cross-Sector Bodies

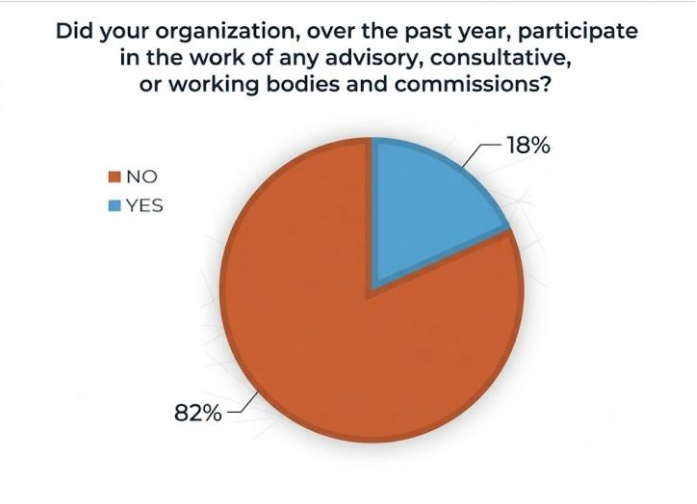
The institutional framework for cooperation between the state and CSOs remains in place, but its implementation continues to be uneven, with significant gaps between the existing regulatory framework and practice. While the Code of Good Practices for the civil sector's participation in policy-making processes explicitly stipulates that working groups established by the Government should serve as primary instruments for civic participation, the lack of a standardized, uniform mechanism for selecting CSO representatives in cross-sector bodies remains a structural bottleneck. Although various legal acts mandate the establishment of specialized councils and committees that oblige institutional inclusion of civic actors, selection procedures continue to vary significantly across public authorities. Most frequently, the Council for Cooperation with Civil Society is leveraged as the primary body to nominate CSO representatives to these cross-sector frameworks, executing its mandate either through formal open calls or via direct institutional appointments.

To rectify these structural inconsistencies, the state has initiated key consultative tracks aimed at reforming its central consultative bodies and overarching civic strategies. The Unit for Cooperation with NGOs recently mobilized civil society organizations, relevant state bodies, and public stakeholders to engage in formal consultations regarding amendments to the Decision on the Establishment of the Council for Cooperation between the Government and Civil Society. This momentum toward structured engagement was further evidenced on June 13, 2025, during a consultative meeting held at the Civic Resource Centre in Skopje to finalize the Government's Draft Strategy for Cooperation with and Development of Civil Society along with its accompanying 2025–2028 Action Plan. Supported by these initiatives, a positive development has emerged in the broader communication and consultation processes between state authorities and civil society, characterized by more structured dialogue. A prominent example of this operational shift is the Platform of Civil Society Organizations for the Fight Against Corruption, which is regularly invited to consultations and proactively initiates high-level meetings with government bodies.

[43]Magleshov, Vasko. "Doubled Number of Complaints for Free Access to Public Information". Prizma (Balkan Investigative Reporting Network - BIRN Macedonia), May 4, 2026, https://prizma.mk/udvoen-brojot-na-zhalbi-za-sloboden-pristap-do-informatsii/

Parallel to these civic-centric frameworks, the broader enabling environment is heavily informed by horizontal state strategies targeting open governance and anti-corruption. The Government of North Macedonia is currently executing its Transparency Strategy for 2023–2026, an initiative developed by the Cabinet of the Deputy Prime Minister responsible for good governance policies. This cross-cutting strategy focuses on enhancing active transparency, improving public access to information, ensuring the fiscal transparency of executive authorities, strengthening digital capabilities for data openness, and bolstering reporting mechanisms for policy development. Crucially, the Action Plan is clearly delineating institutional responsibilities, timelines, and cost estimates. This strategy itself emerged from a collaborative co-creation process that actively synthesized inputs from CSOs, media representatives, academic institutions, and governmental bodies.

Chart 17: Participation in the bodies and commissions




The survey findings reveal that only 18% of civil society organizations succeeded in securing a seat within state-led advisory or working structures, highlighting a stark imbalance in official decision-making frameworks. This underscore that while functional channels for civic collaboration technically exist, they remain an underutilized. This pronounced gap demands structural reforms to dismantle existing barriers and foster broader, more inclusive public-civic partnerships.

Complementing these strategic milestones, civil society actors are directly embedding themselves within ministerial drafting teams to safeguard the integrity of specific statutory frameworks. The MCIC for instance, has actively engaged in direct policy co-creation by deploying two formal representatives to the ministerial working groups dedicated to amending and supplementing the Law on Lobbying, also several other representatives in Open Government Partnership[44] cooperation for co-creation of National Action Plan for 2026-2028. The drafting of the LAF is also joined with MCIC member and other CSO representatives. CSOs have played a significant role in Open Government Partnership process, participating in the co-creation, monitoring, and advocacy related to National Action Plans. The establishment of the CSO Network for OGP and the participation of civil society representatives in the OGP Council have provided institutionalized channels for dialogue between authorities and non-governmental actors. CSOs have contributed by proposing commitments, participating in thematic consultations, and monitoring implementation of transparency, accountability, and citizen participation reforms. Nevertheless, challenges remain in ensuring that CSO engagement results in substantive influence over policy implementation, as institutional capacity limitations, delays in reforms, and uneven implementation continue to affect the effectiveness of the OGP process.
This targeted institutional involvement underscores a systematic push by the civic sector to shape a more transparent, regulated, and accountable framework for public advocacy.

### Sub-area 3.3. Collaboration in service provision

[44] Government of the Republic of North Macedonia, "Open Government Partnership Portal". National OGP Coordination Council, Ministry of Public Administration, https://ovp.gov.mk/

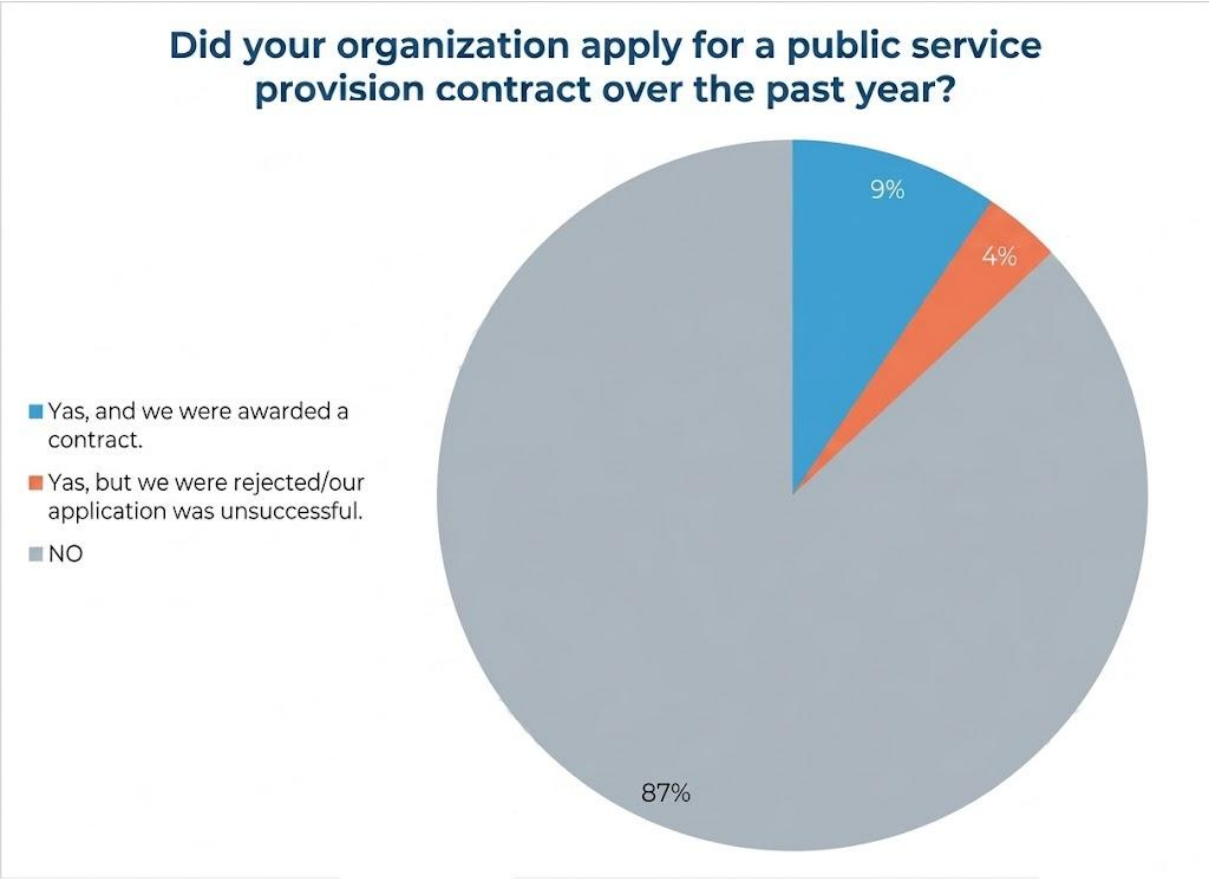
### 3.3.1. CSO Engagement in Service Provision and Competition for State Contracts

The existing legal framework in North Macedonia continues to permit CSOs to provide public services across critical sectors such as social protection, education, and healthcare. Under the Law on Social Protection, the specific types of services associations may deliver are defined, alongside the administrative procedures for securing public funding and executing service contracts. The Ministry of Social Policy, Demography and Youth maintains a dedicated public registry for licensed social service providers, which recorded 10 newly licensed or renewed civic providers during the 2025 reporting period. While these authorized associations operate across a diverse spectrum ranging from staff assistance for the elderly to residential accommodation and day care services the vast majority of non-institutional services across the country continue to be delivered by public institutions.

During the 2025 reporting period, the situation regarding civic public service provision in North Macedonia remained largely unchanged from the previous year. The delivery of essential non-institutional services including social protection, healthcare, and education continues to be handled predominantly by state organs, leaving existing legal pathways for civic delegation underutilized by both line ministries and municipal authorities. Moving forward, the upcoming adoption of the new LAF is expected to introduce regulatory updates to this section.

This underutilization of civic capacity is also mirrored in local governance and legal aid frameworks. Although the LAF contains explicit statutory provisions allowing state and local authorities to delegate public authorizations directly to CSOs, very few municipalities transitioned to this model in 2025, significantly restricting the sector's involvement in delivering decentralized public services. Concurrently, the Law on Free Legal Aid continues to empower qualified CSOs to provide critical pre-trial legal assistance. By the conclusion of 2025, the Ministry of Justice’s register included 16 authorized associations eligible to receive state grants for these legal aid activities. Despite these established legal pathways, CSO participation in public service delivery remains structurally underutilized, underscoring a persistent need for stronger institutional mechanisms, regularized funding, and broader political recognition of the civic sector's capacity to enhance public access to essential services.

Chart 18: Public service provision contracts




Acording to the results from the annual survey for 2025, 27 organizations (9%) received a public service provision contract, 10 organizations applied but were not awarded which represents 4% of the surveyed organizations and significant majority, 247 of the surveyed organizations (87%), did not apply for a public service provision contract.

### 3.3.2. State Funding for CSO-Provided Services

During the 2025 reporting period, the state funding framework for CSO-provided services in North Macedonia exhibited significant path dependency, remaining largely unchanged from the established baselines of the previous years. The domestic legal architecture continues to restrict public financial support to a model of partial funding, with resource allocations primarily drawn from future-year budgets under expenditure lines explicitly designated for institutional programming. While this structure theoretically enables civic actors to access public resources to deliver essential social and health services, the allocation mechanisms remain fragmented. More structured and developed funding avenues are consistently concentrated within social and healthcare sectors, leaving other public service domains without clear or institutionalized financial pathways.

*The primary operational bottleneck within this framework is the absence of long-term, multi-year service contracts between state organs and civic providers. Under current legislation, even highly qualified CSOs with a proven track record of delivering vital community welfare services are legally barred from securing multi-year funding commitments.*

The primary operational bottleneck within this framework is the absence of the long-term multi-year service contracts between state organs and civic providers. Under current legislation, even highly qualified CSOs with a proven track record of delivering vital community welfare services are legally barred from securing multi-year funding commitments. Consequently, these organizations must navigate a repetitive and administratively burdensome annual re-application process, renegotiating contracts on a yearly basis. This systemic limitation not only imposes a continuous bureaucratic drain on both public administration and civic staff, but it also introduces profound organizational instability, severely undermining long-term planning and threatening the continuity of critical care for vulnerable groups, the elderly, and individuals with disabilities.

Furthermore, the operationalization of this financial framework is characterized by stringent multi-layered oversight mechanisms juxtaposed against low sector-wide participation and widespread user dissatisfaction. Statutory compliance and monitoring are divided among specialized state bodies: The Ministry of Social Policy, Demographics and Youth conducts direct supervision over the utilization of funds and the overall effectiveness of interventions within the social protection system, the Institute for Social Affairs deploys multi-disciplinary expert teams to monitor quality standards, and the State Audit Office retains overarching jurisdiction over public procurement expenditures to ensure fiscal accountability. Despite these rigorous quality assurance and oversight frameworks, the state funding apparatus remains heavily underutilized. A significant portion of the civic sector continues to abstain from applying due to pervasive dissatisfaction with the complexities of the application process, indicating that while technical compliance and monitoring mechanisms are well-established, the funding system fails to offer a predictable, sustainable, or accessible environment for civil society integration.

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