

2023 ANNUAL REPORT of the

**Commission
for prevention and
protection against
discrimination**

**2023 Annual Report
of the Commission for
prevention and protection
against discrimination**

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SUMMARY

This Report presents the achievements and activities implemented by the Commission for prevention and protection against discrimination (hereinafter referred to as the CPPD or the Commission) in the course of 2023.

The Commission is a national human rights institution having a mandate to prevent and protect against discrimination. It is an autonomous and independent body established by the Parliament of the Republic of North Macedonia and it executes its mandate in line with the Law on the Prevention of and Protection against Discrimination.

In 2023, the Commission worked on a total number of 599 cases of protection against discrimination, of which 523 cases were opened in 2023, while 76 cases were carried over as pending from the previous year of 2022. The number of **523 new cases** is an absolute annual record in the hitherto work of the Commission. This number includes **520 complaints** for protection against discrimination filed with the Commission by citizens, civil society organizations, and other legal entities, as well as **3 ex officio instituted cases**. Even though the number of complaints significantly increased compared with previous years, such an increased number does not reflect the actual persistence of discrimination, as confirmed under the research conducted for the **Report-Barometer of Equal Opportunities**, by the Commission and the Macedonian Centre for International Cooperation (MCIC). According to the said research every third male or female respondent stated that they had been victim of discrimination, while four out of ten respondents had witnessed discrimination.

In 2023, citizens most often applied with the Commission for protection against discrimination in the area of public informing and the media, then in areas of labour and labour relations, education, and in the area of access to goods and services. The Commission examined each of the filed complaints individually, adopting **521 decisions** at 31 sessions it held. Out of these decisions, 117 were legal opinions, then 344 conclusions rejecting applications, or non-processing or staying the examination of the case most often due to the fact that the case was not within the purview of the Commission, or the application lacked necessary elements.

This reaffirms the fact that despite the consolidated visibility of the Commission as a body from which citizens seek protection of their rights, **there is still low level of awareness among citizens** about the mandate of the Commission and the obligatory elements of the complaint filed with the Commission. Hence, the Commission rightfully so established the need for education of citizens, i.e. to introduce the Commission directly to citizens. Thus, in cooperation with the OSCE Mission in Skopje, the Commission continued organizing **the opened days under the motto “Recognize, report and prevent discrimination”** in Skopje and in eight other municipalities, while also organizing trainings on the mechanisms for the prevention of and protection against discrimination at the local level in a number of municipalities in the context of the project **Visible, United and Vocal – Action for Equality and Non-Discrimination through Participation and Multisector Cooperation**, implemented with joint efforts by the Commission, the Margini Coalition, the Macedonian Young Lawyers Association, the Helsinki Committee for Human Rights and the LAG Vardar Leader, under a Programme of the Civica Mobilitas Programme.

Processing filed complaints, **in 2023, the Commission issued 59 opinions establishing discrimination and making recommendations for the elimination of discrimination**. In 21 of the said cases there were serious forms of discrimination established, i.e. intersectional, continued, multiple and repeated discrimination. In these cases in which discrimination was established, **discrimination was often encountered in the area of labour and labour**

relations, then public informing and the media, and there were cases of discrimination in areas of access to goods and services, education, sport, justice and administration, membership of and activities in associations of citizens or other membership based organizations, health insurance, housing, the right to public assembly and working in a municipal council. In these cases, the Commission established violation of the right to equality on 25 different discriminatory grounds, and the most often established discriminatory ground was **personal characteristic and social status**, followed by grounds of sexual orientation, gender identity, national or ethnic belonging, political belief, gender and belonging to a marginalized group.

Receiving and processing complaints from citizens make the essence of the mandate of the Commission. Some of the cases are presented in this Report as examples from the practice. The cases give an insight into the state of play, then they offer the possibility of recognizing discrimination trends and in certain cases they show systemic problems, the resolution of which necessitates inter-institutional cooperation and activities of a number of institutions.

Upon the recommendation given by the Commission, the Parliament of the Republic of North Macedonia adopted the **Law Amending and Supplementing the Law on Registering Residence and Place of Stay of Citizens**, enabling thus that persons who do not own property or have no possibility of producing evidence that they own the property or that they have a lease contract and consequently are not able to register an address of residence, without which they are not able to acquire an ID card, to resolve this essential problem.

Considering the legally prescribed competence of giving general recommendations in cases of discrimination of a large number of persons, **in the reporting period the Commission issued four General recommendations** for protection against discrimination to relevant institutions, as follows:

- To the Directorate for Execution of Sanctions and the Ministry of Education requesting them to provide a systematic, sustainable and continued access to compulsory education for all convicted persons ordered serving an educational-correctional measure at a correctional facility;
- To the Directorate for Execution of Sanctions and other in-line bodies to ensure equal exercise of the right to progress within treatment groups at penitentiaries by all convicted persons, regardless of their gender;
- To the Government of the Republic of North Macedonia and the Ministry of Education and Science to ensure systematic and continued access to the right to free of charge public transportation for full time students at graduate studies at private universities in the country;
- To the Parliament of the Republic of North Macedonia to vote in favour of the adoption of amendments and supplements to the Law on Health Insurance in order to eliminate the unequal treatment of individual female farmers in the exercise of their right to compensation of salary during absence from work due to pregnancy, giving birth, nursing and temporary inability to work due to illness.

The Commission monitors the enforcement of opinions and recommendations in specific cases of discrimination until the full implementation of recommendations. In case recommendations are not implemented, the Commission has the legally prescribed duty to submit a request for institution of misdemeanour proceedings with the relevant court. On grounds of not acting upon recommendations of the Commission, in 2023, **14 requests were filed for institution of misdemeanour proceedings** against established discriminators. One first instance court adopted **one judgement** against a perpetrator of discrimination, i.e. it ordered misdemeanour sanction against a person who had not implemented the recommendation of the Commission within the legally envisaged period for acting upon the recommendation.

In the reporting period, the Commission acted as **a friend of the court (*amicus curiae*)** in a class action (*actio popularis*) before the First Instance Civil Court in Skopje, instituted by the Helsinki Committee for Human Rights- Skopje. Furthermore, in December 2023, the Skopje Appellate Court confirmed the judgement of the First Instance Civil Court Skopje, under which it was established that the Government of the Republic of North Macedonia and the State Election Commission (SEC) perpetrated direct discrimination against persons with disabilities in the exercise of their right to vote. In this case too the Commission participated in the proceedings as a friend of the court (*amicus curiae*).

In 2023, the Commission adopted a **Strategy for the Prevention of Structural Discrimination and for Promotion of the Equality Principle**, which identifies the causes for certain forms of structural discrimination, then how to recognize structural discrimination and what the Commission is able to do with a view to preventing discrimination and to promoting the principle of equality in its work and in the operation of other institutions. In addition, the Commission also adopted a **Rulebook for the Establishment of Advisory Bodies of Experts** on certain specific issues, related to the promotion, prevention of and protection against discrimination. Hence, 11 candidates having applied at a public advertisement, were selected as experts at Advisory Bodies to provide the Commission with expert advice and support. Finally, the Commission adopted Integrity Policy, as well as a **Code of Ethics** of the Commission.

In 2023, the Commission continued and expanded the cooperation with state institutions and civil society organizations. Thus, **11 new Memoranda of Cooperation were signed**. In March 2023, the **Guidelines for Shifting to the burden of proof to the Commission** were published. The Commission designed the Guidelines under the project “Strengthening the rule of law and human rights in the Republic of North Macedonia II”, supported by the OSCE Mission in Skopje. In November 2023, the Report Barometer of Equal Opportunities was published by the Commission for prevention and protection against discrimination and the Macedonian Center for International Cooperation (MCIC), prepared with the support of the OSCE Mission to Skopje and the European Union for the needs of the project “The Commission for anti-discrimination performs its preventive and protective role”.

The 2023 Annual Report presents a clear and structured view of competences exercised by the Commission, while offering wide-scope statistical data in the form of graphs and tables. The Report, furthermore, presents the status, management, competences and the organizational structure of the Commission, activities implemented to improve the quality of work, the cooperation pursued with other institutions and organizations in the country and abroad, the presence of the Commission in the media, as well as the budget and financial operations of the Commission. The Report has two Addenda, as follows:

- Addendum 1: Cases from the practice of the Commission
- Addendum 2: Final Account for 2023.

The graphic design, proofreading and translation of the annual report in Albanian and English are supported by the OSCE Mission to Skopje.

ORGANIZATION, LEGAL COMPETENCES AND COMPOSITION OF THE COMMISSION FOR PREVENTION AND PROTECTION AGAINST DISCRIMINATION

Legal Framework

The Commission for prevention and protection against discrimination was established in pursuance with the Law on the Prevention of and Protection against Discrimination (published in the Official Gazette for the Republic of North Macedonia No. 258/2020, dated 24 October 2020), as an autonomous and independent body with the capacity of a legal person. The competences of the Commission can be divided into the following major functional groups: preventive, promotional, protective and advisory-expert competences. The exhaustive list of competences of the Commission are set forth under Article 21 of the Law on the Prevention of and Protection against Discrimination. Thus the Commission:

- Undertakes activities for promotion, protection and prevention with respect to equality, human rights and non-discrimination;
- Monitors the implementation of the Law and provides opinions and recommendations;
- Promotes the principle of equality, the right to non-discrimination and dealing with all forms of discrimination through raising public awareness, informing and education;
- Contributes to drafting and implementing programs and materials in the area of formal and informal education;
- Drafts and publishes special and thematic reports on specific issues in the area of equality and non-discrimination;
- Provides general recommendations on specific issues in the area of equality and non-discrimination and monitors their implementation;
- Advocates for ratification of bilateral and multilateral international treaties in the area of human rights or the accession to such agreements and monitors their implementation;
- Contributes to drafting reports that the country is obliged to submit to international and regional human rights bodies and contributes to the implementation of their recommendations;
- Promotes and proposes harmonization of national legislation, provisions and practices with international and regional human rights instruments;
- Institutes proceeding for amendment of legal provisions in order to enforce and improve protection against discrimination;
- Gives opinions on draft laws of significance for the prevention of and protection against discrimination;
- Establishes cooperation with both natural and legal persons, as well as associations, foundations and social partners to achieve the principle of equality and enhancement of prevention of and protection against discrimination;
- Establishes cooperation with relevant national bodies from foreign countries, international and regional organizations in the area of protection against discrimination;
- Acts upon complaints, and renders opinions, recommendations and conclusions in specific cases of discrimination;

- Institutes *ex officio* proceedings for protection against discrimination;
- Provides information to any person interested in his/her rights and about opportunities to institute judicial or other proceedings for protection against discrimination;
- Monitors the implementation of opinions and recommendations given regarding particular cases of discrimination up until the fulfilment of such recommendations made by the Commission;
- Institutes and appears as an intervener in court proceedings for protection against discrimination;
- Upon previous request of the party or on its own initiative, the Commission may submit a request to the court to enable the Commission to appear as a friend of the court (*amicus curiae*);
- Informs the public about any cases of discrimination quarterly, in a manner prescribed under a relevant document of the Commission;
- Publishes opinions, findings and recommendations and addresses the public through any media;
- Adopts Rules of Procedure, an Annual Plan and Work Program and other documents relating to the internal organization of its work;
- May establish advisory bodies composed of experts regarding specific issues related to promotion, prevention and protection against discrimination;
- Collects and publishes statistical and other data, and sets up databases in relation to discrimination;
- Submits for consideration Annual Report on its work to the Parliament of the Republic of North Macedonia at the latest until 31 March of the current year for the previous year;
- Publishes all reports, including the financial report on its website.

Commission Members

The Commission is composed of seven members elected by the Parliament of the Republic of North Macedonia, and they have the status of appointed persons. They perform their office professionally and such on office is incompatible with performing another public office, profession or holding a position in a political party. The members are elected in a transparent procedure, which starts with a public call published by the Parliament and an obligatory public debate. It is exceptionally important to underline the criterion for election of members of the Commission set forth under the Law requiring a minimum of seven years of experience in the human rights area, of which five years' experience in areas of equality and non-discrimination. This criterion guarantees professionalism of Commission members and reduces possibilities for influence and arbitrariness in the election of members.

Commission members are elected for a term of office of five years, with a right to one consecutive re-election. In the election of the first composition of the Commission four members are elected for a term of office of five years and three members for terms of office of three years. The President of the Commission is elected from the ranks of Commission members with a one-year term of office, without the right to re-election. The Commission composition mirrors the multiethnic character of the Republic of North Macedonia. Regretfully with only one woman out of five members, the Commission is not gender balanced. Three Commission members have a term of office of five years, while three of them have a three-year term of office.

In 2023, the Commission operated only with five members considering that in 2021 and in 2022 two members of the first composition submitted their resignations, while the Parliament of the Republic of North Macedonia at two consecutive public calls for election of Commission

members, the one in 2022 and the second in February 2023, did not elect Commission members due to the expiration of the legally prescribed periods for the election procedure. In November 2023, the Parliament of the Republic of North Macedonia published a new public call, this time for selection of four Commission members, considering that in addition to the previously mentioned two vacant positions, in January 2024 the term of office of additional two Commission members expired, and these are Commission members who were elected for a three-year term of office in the first composition of the Commission. The procedure for election and completion of the composition of the Commission expired at the beginning of 2024. The Commission has been operating with an incomplete composition ever since 2021. In a situation of an ever growing presence and visibility of the Commission in the Macedonian democratic society, while at the same time having in mind the legally prescribed competences and the significantly increased number of cases for protection against discrimination, such a situation even more seriously complicates the normal functioning of the Commission, additionally creating risks of decision making deadlines being prolonged, which thus reduces the overall efficiency of the Commission work.

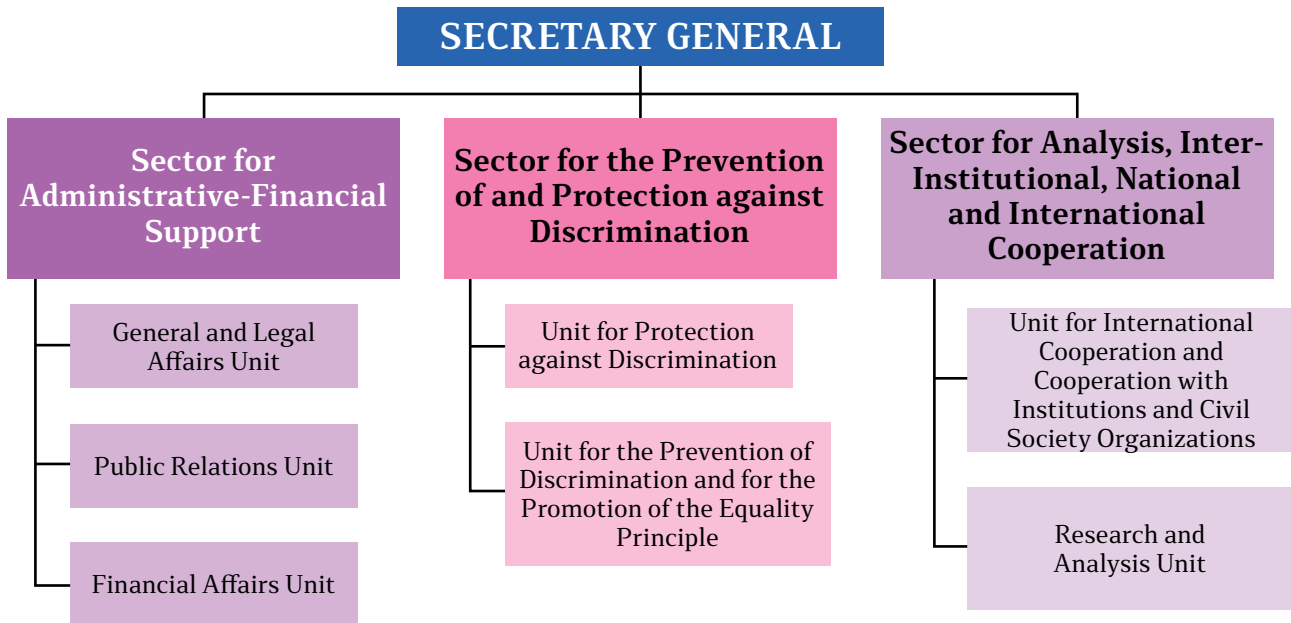
Professional Services

The Commission forms Professional Services for the performance of professional, administrative and technical matters of the Commission. The staff members of the Professional Services have the status of administrative servants, and they are subject to the Law on Administrative Servants. The Professional Services are managed by a Secretary General, who is appointed by the Commission.

In following with a conducted functional analysis, the Commission has adopted and applies a Rulebook on the internal organizational set-up and a Rulebook on the Systematization of Jobs of the Professional Services, as follows.

- 1. Sector for Administrative-Financial Support**
 - 1.1. General and Legal Affairs Unit
 - 1.2. Public Relations Unit
 - 1.3. Financial Affairs Unit
- 2. Sector for the Prevention of and Protection against Discrimination**
 - 2.1 Unit for Protection against Discrimination
 - 2.2. Unit for the Prevention of Discrimination and for the Promotion of the Equality Principle
- 3. Sector for Analysis, Inter-Institutional, National and International Cooperation**
 - 3.1. Unit for International Cooperation and Cooperation with Institutions and Civil Society Organizations
 - 3.2. Research and Analysis Unit

Picture No. 1 offers a graphic presentation of the organizational structure.



Picture No. 1 The Rulebook on Systematization of Jobs at the Commission for prevention and protection against discrimination stipulates 40 job positions for administrative servants, i.e. 40 member staff, of which only 16 vacancies are filled, which means that only 34.8% of vacancies are filled

The number of staff at the Professional Services of the Commission is the same as in 2022, or rather in 2023 the Commission for prevention and protection against discrimination did not recruit a single staff member.

Even though the Commission's filled vacancies percentage rate according to the systematization of job positions is low and consequently the Commission needs to recruit additional administrative servants, the Ministry of Finance did not grant the approval for new recruitments in 2023, due to which no new recruitments were envisaged under the 2023 Annual Employment Plan.

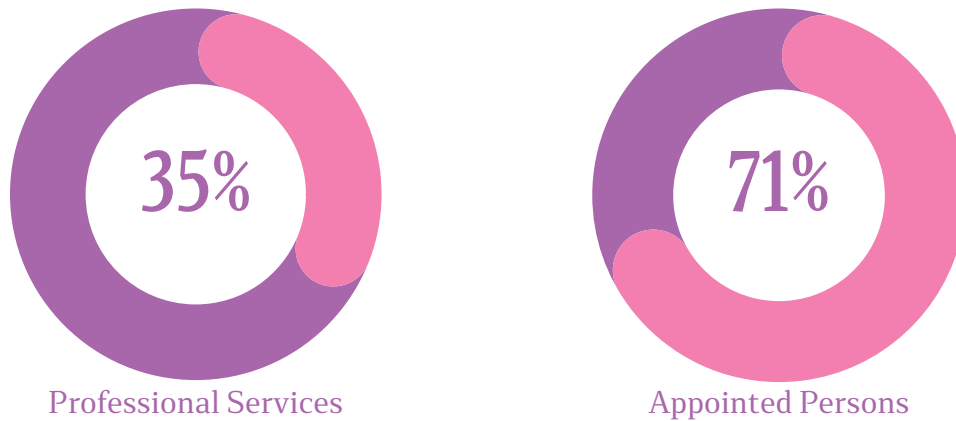
According to the recommendations of the Ministry of Finance, under which this Ministry did not endorse the 2023 Annual Employment Plan, on grounds of the commitment of the Government of the Republic of North Macedonia to trimming down and optimizing the state administration, the 2023 Annual Employment Plan of the Commission envisaged only four (4) promotions of administrative servants following an internal competition. In December 2023, having acquired the necessary financial approval, the 2023 Annual Employment Plan was implemented as follows - four (4) administrative servants were promoted, of whom two (2) to the position of Assistant Head of Sector, one (1) administrative servant to the position of Head of Unit and one (1) administrative servant to the position of a Counsellor.

Applying the institute of mobility, in the reporting period one (1) administrative servant of the Commission was permanently transferred to the Ministry of Information Society and Administration, while the Commission enriched its staff with one (1) administrative servant permanently transferred from the Ministry of Justice.

The situation of having insufficient human resources and the large percentage of vacant job positions at the Commission, undermines the potentials of professional services to operate smoothly in accomplishing their working tasks and to support the fulfilment and execution of legally prescribed competences of the Commission. The strategic commitment to building the capacities and human resources, as well as the establishment of a professional, autonomous

and professional administrative services of the Commission remain challenges to be tackled with the in the course of 2024.

Picture No. 2 shows the state of play with respect to human resource equipping of the Commission (Commission members and professional staff), i.e., it shows the percentage of filled job positions at the Professional Services and the percentage of filled in positions of appointed persons on 31 December 2023, inclusive:



Picture No. 2

STATE OF PLAY OF THE EXECUTION OF COMPETENCES OF THE COMMISSION FOR PREVENTION AND PROTECTION AGAINST DISCRIMINATION

In line with competences defined under the Law on the Prevention of and Protection against Discrimination and the Rules of Procedure, the Commission works continually and adopts decisions at sessions held as necessary. In 2023, the Commission worked on a total of **599 cases** of protection against discrimination, of which 523 cases were opened in 2023 and 76 cases were carried over from the previous year of 2022. The Commission held 31 sessions, at which it adopted **521 decisions** in specific cases..

Complaints for Protection against Discrimination

According to Article 23 of the Law on the Prevention of and Protection against Discrimination, any person (natural or legal) may file a complaint with the Commission for protection against discrimination, without the obligation to pay fees or any other compensation. Thus,

- Persons considering they have suffered discrimination may submit a complaint with the Commission personally or may be represented before the Commission by an association, foundation or trade union upon given prior consent. Furthermore,
- associations, foundations, trade unions or civil society organizations and institutions that have a justified interest in protecting the interests of a particular group or work on protection against discrimination as part of their activities may file a complaint, if they make it probable that the actions of a certain natural or legal person have discriminated against a larger number of persons.

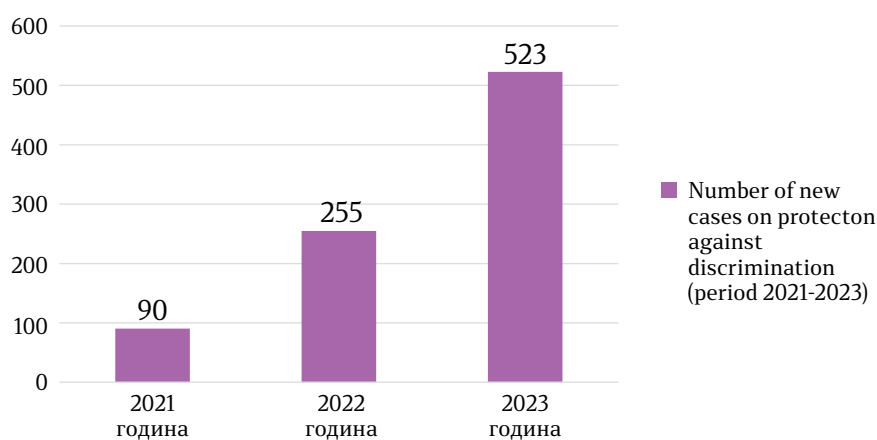
The complaint against discrimination may be submitted to the Commission in several ways: by postal mail, personally at the premisses of the Commission or electronically.

- In case the complaint is sent by postal mail, then a form of the complaint is to be filled in and sent to the postal address of the Commission;
- In case the complaint is submitted in person, it may be submitted orally of which minutes are made or by filling in the form of the complaint against discrimination at the premisses of the Commission;
- The electronic filing of the complaint has been enabled under the established electronic service called “Report Discrimination”, on the website of the Commission (<https://kszd.mk/пријави-дискриминација/>) or by sending an email to the email address of the Commission contact@kszd.mk.

In 2023, the Commission received **520 complaints** for protection against discrimination, of which **442 filed by natural persons and 78 filed by legal persons**. Compared with the previous year of 2022, when 248 complaints had been received filed by natural and legal persons, the percentage increase of the number of received complaints is 109.68%, which is owed to 185 complaints filed with respect to the same event – these are complaints with the same contents, the same grounds and areas of discrimination were invoked, and they were all orderly filed by different natural persons. If these complaints are not taken into consideration in terms of statistical analysis, there is still a realistic increase of the number of filed complaints in

2023 (an increase of 34.68%). However, considering the legal obligation of the Commission to consider all received complaints, compared with 2022 in statistical terms, in 2023 there was an increase of 109.68% of the number of complaints and this is the complaint increase percentage presented in the Annual Report.

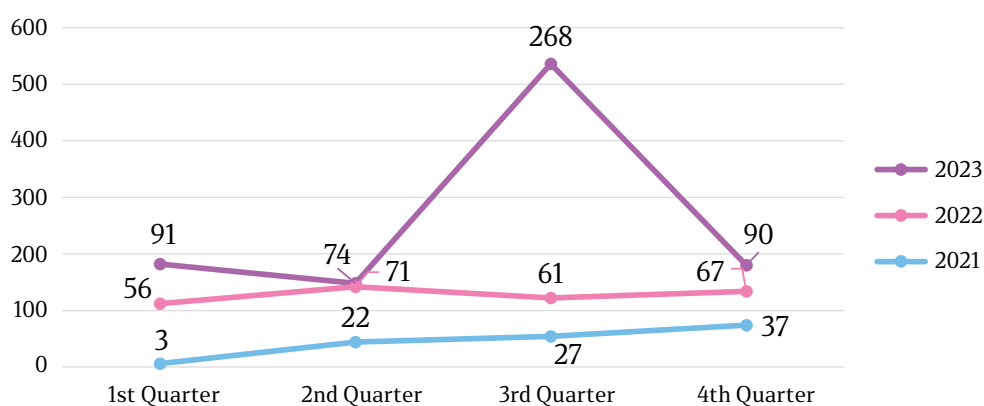
In addition to received complaints, in 2023 the Commission also **opened 3 cases ex officio**. This is 4 ex officio opened cases less than the previous year. However, if one take into consideration all cases of protection against discrimination, i.e., received complaints and ex officio proceedings, the total number of new cases of protection against discrimination in 2023 was 523, which is an absolute annual record in the hitherto operation of the Commission. Hence for comparison purposes, in 2022 there were 255 new cases opened and in 2021 the number of newly opened cases was 90 (Graph No. 1).



Graph 1

Graph No. 2 offers a review of the number of cases for protection against discrimination on quarterly basis, as they were filed in 2021, 2022 and in 2023. In 2023, there can be an increase noted of the number of newly opened cases in each of the compared quarters of previous years. Furthermore, the Graph shows the steep increase of the number of new cases in the third quarter of 2023, when the Commission received the above referred to 185 complaints relating to one and the same event.

Number of cases received quarterly



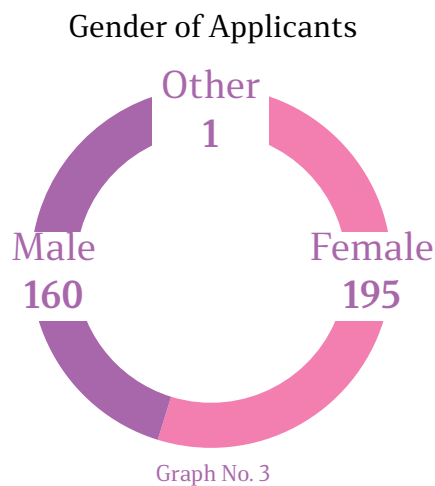
Графикон 2

The complaint can be submitted no longer than 6 months of becoming aware of the act of discrimination or no later than a year from the date when the violation was perpetrated, while the Commission can institute proceeding after the deadline if it assesses that it is a case of

discrimination that affects a larger group of persons or if the consequence of the case at hand still persists or affects the public interest. The complaint is to have the following mandatory elements: information about the applicant, information about the person against whom the complaint is filed, circumstances and facts upon which the complaint is filed, information about legal actions previously undertaken by the applicant, if any and signature of the applicant. The form of the complaint also has a demographic survey, which is not a mandatory element of the complaint. However, the filling in of the demographic survey provides the Commission with additional data collected, stored and processed only for analytical purposes, in full compliance with personal data protection regulations..

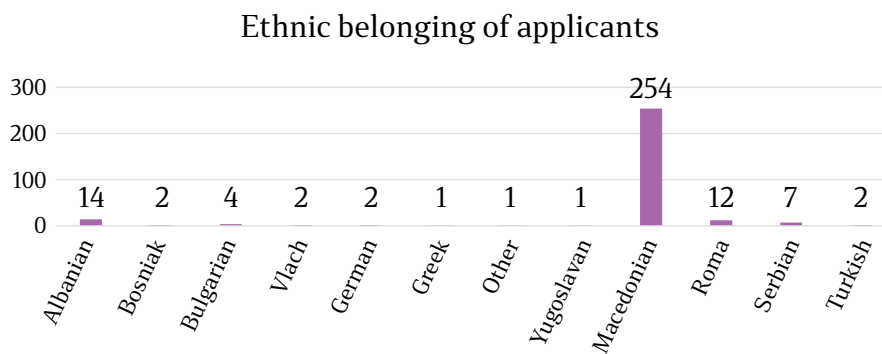
Demographic Data about Applicants

Out of the total number of 422 natural persons who filed a complaint for protection against discrimination in 2023, 86 did not declare their gender. Out of those that declared their gender, 195 were women (54.78%), 160 were men (44.94%) and other - 1 person (0.28%).



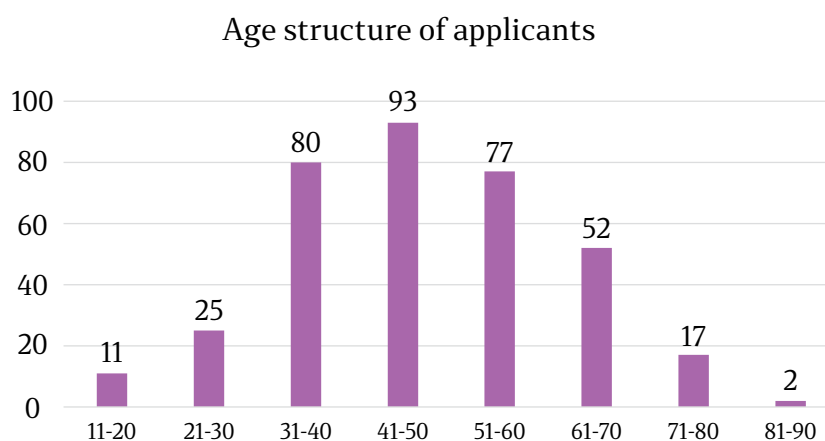
In terms of national belonging of applicants, 140 applicants did not declare their national belonging. Of the applicants who did declare their national belonging 254 were Macedonians, 14 Albanians, 12 Roma, 7 Serbs, 2 Turks, 2 Bosniaks and 2 Vlachs. The Commission received 9 complaints from citizens who declared different ethnic belonging, of which 4 Bulgarian, 2 German, 1 Greek, 1 Yugoslavian and 1 other, but not specified.

The full review of the number of complaints of applicants according to their national belonging is presented in Graph No. 4.



Graph No. 4

Graph No. 5 offers a review of the number of complaints according to the age of applicants. Citizens aged 41 to 50 filed the highest number of complaints, followed by citizens aged 31 to 40, then citizens aged 51 to 60, while 85 applicants did not state their age.



Графикон 5

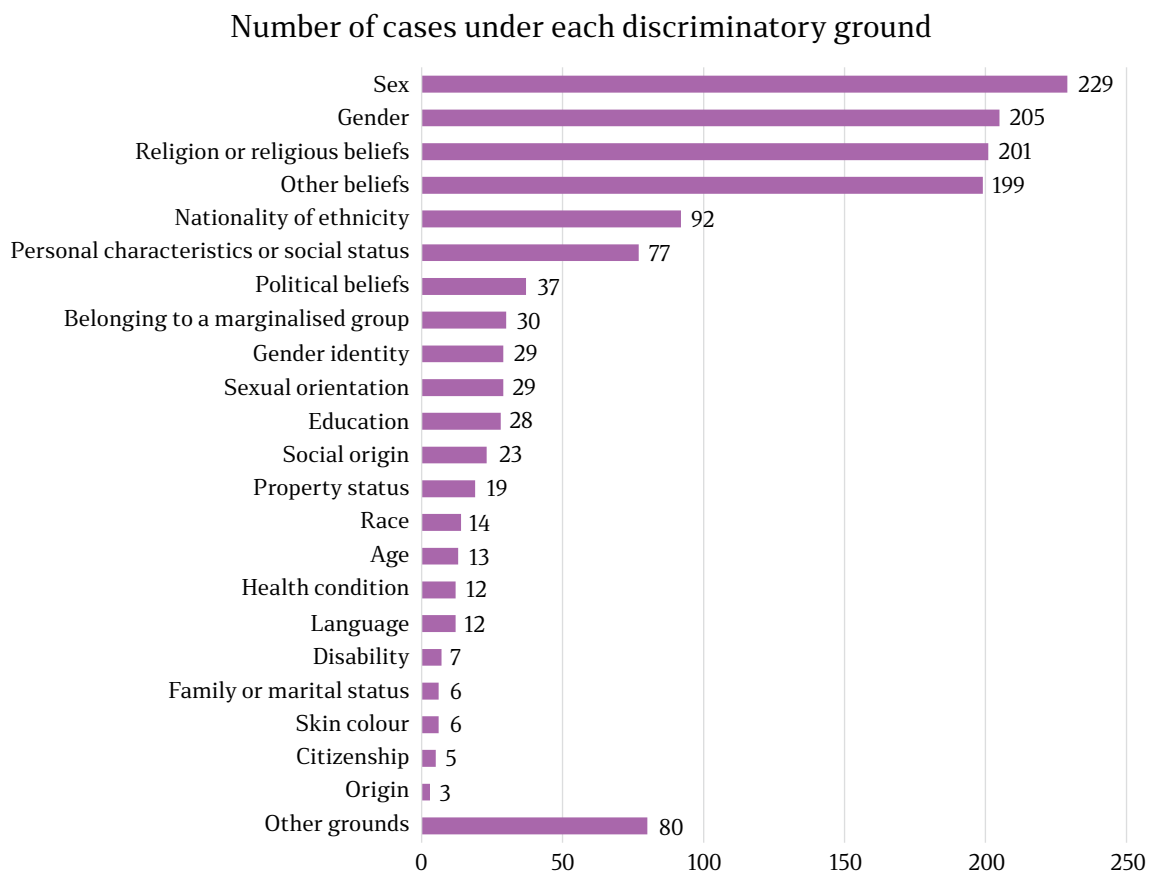
Picture 3 presents a review of the number of complaints according to the municipality where applicants are residents (or Municipality where legal persons have a seat). In 2023, the highest number of complaints for protection against discrimination were filed by residents of and legal persons having a seat in Skopje (180 complaints or 36.22%), followed by residents of Strumica (166 complaints or 33.40%). The two referred to municipalities are followed by

- 14 from Bitola
- 11 from Kochani and Kumanovo each
- 10 from Veles
- 9 from Prilep
- 7 from Ilinden and Ohrid each
- 6 from Bogdanci, Valandovo and Novo Selo each
- 5 from Gostivar, Delchevo and Sveti Nikole each
- 4 from Tetovo
- 3 from Negotino, Radovish and Shtip each
- 2 from Bogovinje, Bosilovo, Demir Hisar, Dolneni, Kichevo, Mavrovo and Rostushe each and
- 1 complaint from Berovo, Brvenica, Vrapchishte, Dojran, Kavadarci, Kratovo, Pehchevo, Resen, Tearce and Chucher and Sandevo each.

represent more than 35% of the total number of filed complaints, the reported grounds (sex, gender, religion, religious belief and other belief) and reported areas (public informing and the media) consequently strongly impact the total statistics about reported grounds and areas of discrimination in 2023, especially in terms of complaints filed by natural persons.

Reported Discriminatory Grounds

In 2023, the Commission received the highest number of complaints against discrimination on grounds of sex (43.79%), gender (39.20%), religion or religious belief (38.43%) and other belief (38.05%). These grounds are followed by complaints on grounds of national or ethnic belonging (17.59%), personal characteristic and social status (14.72%) and political belief (7.07%). In 61.57% of the complaints the applicants reported discrimination on two or more grounds, then 31.93% of complaints referred to discrimination on one ground and in 6.50% of complains the applicants reported discrimination without stating any grounds of discrimination. The full review of the number of cases under each of the reported grounds of discrimination is presented in Graph No. 6¹.



Graph 6

Sex, gender, religion or religious belief, other belief, national or ethnic belonging, personal characteristic or social status, political belief, belonging to a marginalized group, gender identity, sexual orientation, education, social origin, property status, race, age, health status, language, disability, family or marital status, skin colour, citizenship, origin, other grounds

¹ Graph No. 6 shows the number of cases in which the specific ground of discrimination was reported. Considering that in 322 cases (61.57%) discrimination on several grounds was reported, the number of cases under each of the discriminatory grounds shown in Graph No. 6 will always be higher than the total number of cases of protection against discrimination. In light of the fact that the same situation is again encountered with respect to areas and forms of discrimination, this remarks also applies to all other statistical data contained in this Report showing the number of reported and established cases according to discriminatory grounds, areas and forms of discrimination.

Table No. 1 shows the number of cases under each of the reported discriminatory grounds, according to the type of applicant: natural person, legal person, and the Commission opening *ex officio* cases. With respect to natural persons, there is also a review of the number of cases under reported grounds, according to the applicants' gender.

Reported ground / Applicant	Natural persons				Legal persons	Commission	Total
	Women	Men	Other	Has not declared			
Race	3	3	0	1	7	0	14
Skin colour	1	0	0	2	3	0	6
Origin	1	0	0	1	1	0	3
National or ethnic belonging	15	19	0	20	38	0	92
Sex	125	79	0	7	17	1	229
Gender	110	77	0	7	10	1	205
Sexual orientation	0	0	0	4	25	0	29
Gender identity	1	0	0	2	25	1	29
Belonging to a marginalized group	2	1	1	2	24	0	30
Language	9	0	0	0	2	1	12
Citizenship	4	1	0	0	0	0	5
Social Origin	7	7	1	4	4	0	23
Education	15	11	0	2	0	0	28
Religion or religious belief	113	77	0	10	1	0	201
Political belief	18	9	0	9	1	0	37
Other belief	113	78	0	6	2	0	199
Disability	5	1	0	1	0	0	7
Age	11	0	0	2	0	0	13
Family or marital status	5	1	0	0	0	0	6
Property status	2	8	1	2	5	1	19
Health status	4	3	0	2	3	0	12
Personal characteristic and social status	19	31	1	9	16	1	77
Other grounds	27	29	1	15	8	0	80

Table No. 1

The proceedings instituted *ex officio* are related to the following discriminatory grounds - one is related to discrimination on the ground of language, one is related to gender discrimination and the third is related to discrimination on the grounds of gender, gender identity, personal characteristic and social status and property status.

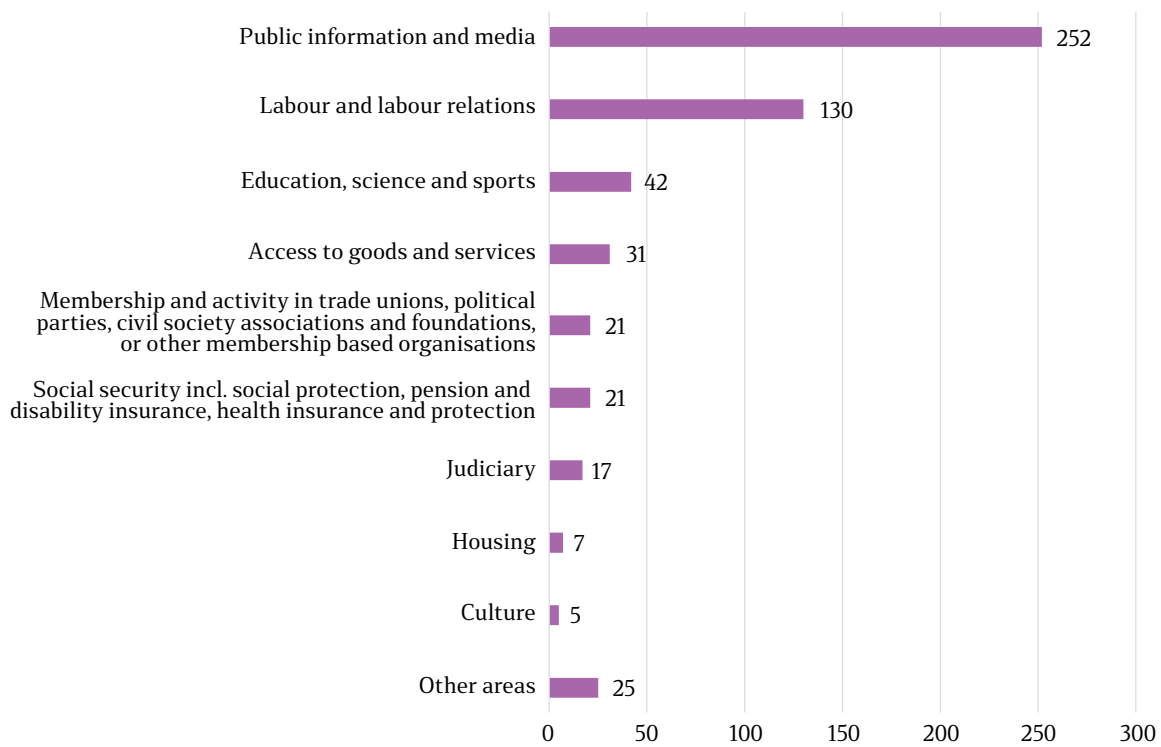
Reported Areas of Discrimination

The highest number of cases for protection against discrimination received in 2023 were related to the area of public informing and the media (48.18%). The second most frequently reported area in 2023 was labour and labour relations (24.86%), then education, science and

sport (8.03%), access to goods and services (5.93%), social security, including social protection, pension and disability insurance, health insurance and health care (4.02%), membership of and activities in political parties, associations, foundations, trade unions and other membership based organizations (4.02%), justice and administration (3.25%), 7 cases in the area of housing (1.34%) and 5 cases in the area of culture (0.96%)

In addition, the Commission received 25 complaints against discrimination related to other areas (4.78%), as well as 10 complaints in which the applicants did not state any of the areas (1.91%). In 92.35% of the complaints the applicants reported discrimination in one area, while 5.75% were complaints against discrimination in two or more areas. In complaints where the applicant stated that the discrimination was perpetrated in several areas, the areas at hand were most often labour and labour relations, access to goods and services, then social security, including the area of social protection, pension and disability insurance, health insurance and health care, and the area of education, science and sport. The overall review and the number of cases in each of the reported areas is presented in Graph No. 7.

Number of cases per reported area



Graphs No. 7

Table No. 2 shows the number of cases in each of the reported areas of discrimination according to the type of applicant: natural persons, legal persons and the Commission acting *ex officio*. With respect to natural persons there is also review given of the number of cases in reported areas, according to their gender.

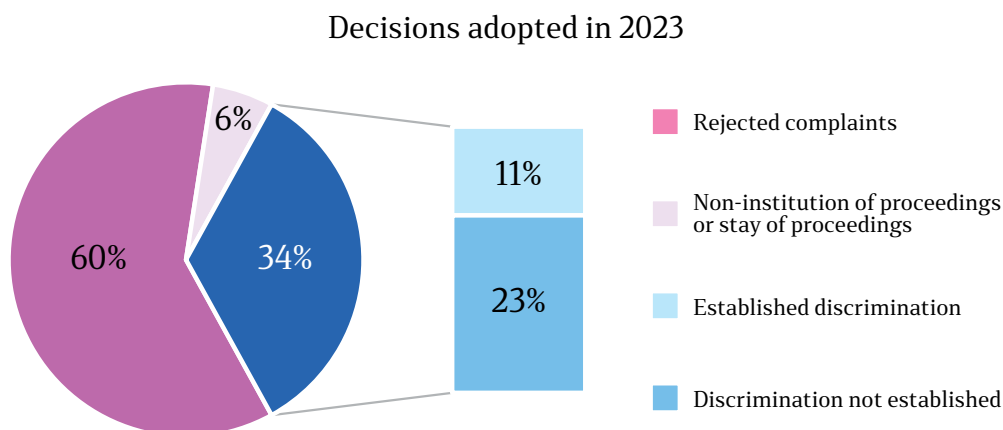
Reported area/Applicant	Natural persons				Legal persons	The Commission	Total
	Women	Men	Other gender	Has not declared			
Labour and labour relations	43	42	1	37	7	0	130
Education, science and sport	20	8	0	7	5	2	42
Social security, including areas of social protection, pension and disability insurance, health insurance and health care	10	6	0	3	2	0	21
Justice and administration	4	8	0	3	1	1	17
Housing	4	0	0	1	2	0	7
Public informing and the media	111	76	0	16	49	0	252
Access to goods and services	8	8	0	7	8	0	31
Membership of and activities in trade unions, political parties, associations of citizens and foundations or other membership-based organizations	5	11	0	3	2	0	21
Culture	2	3	0	0	0	0	5
Other areas	2	12	0	5	6	0	25

Table No. 2

Two of the *ex officio* instituted proceedings are related to the area of education, science and sport and one is related to the area of justice and administration.

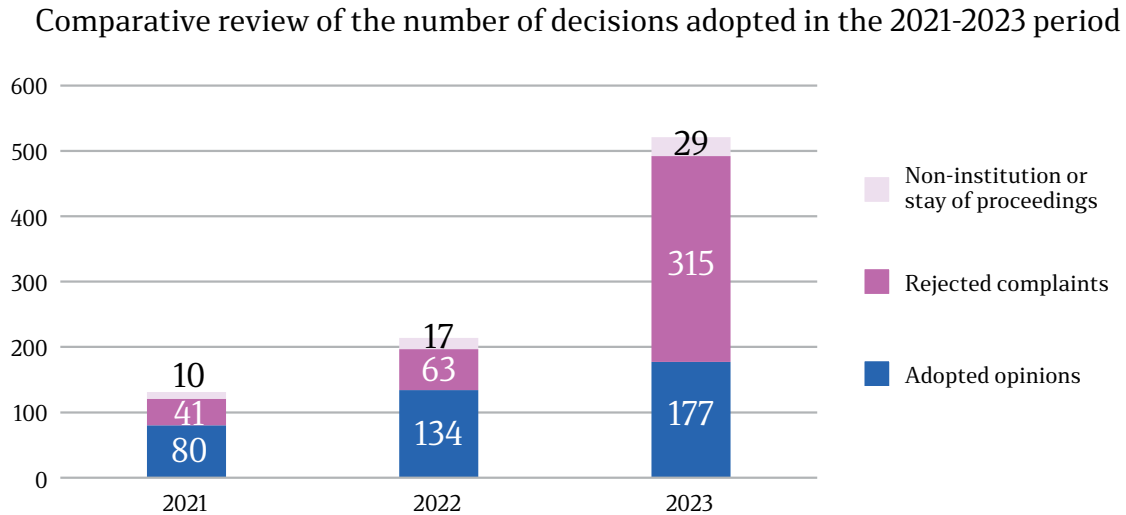
Commission Decisions in Cases of Protection Against Discrimination

In 2023 the Commission worked on a total number of **599 cases** of protection against discrimination, of which 523 cases were opened in 2023, while 76 cases were carried over from the previous year of 2022. The Commission held 31 sessions, at which it adopted **521 decisions**, as follows: 177 legal opinions and 344 conclusions. When it comes to the type of decisions, the Commission adopted 59 opinions establishing discrimination, 118 opinions not establishing discrimination, 315 conclusions rejecting the complaint, and 29 conclusions not to open a case, i.e., not to institute proceedings or to stay the proceedings. Graph No. 8 shows the percentage ratio of decisions adopted in 2023.



Графикон 8

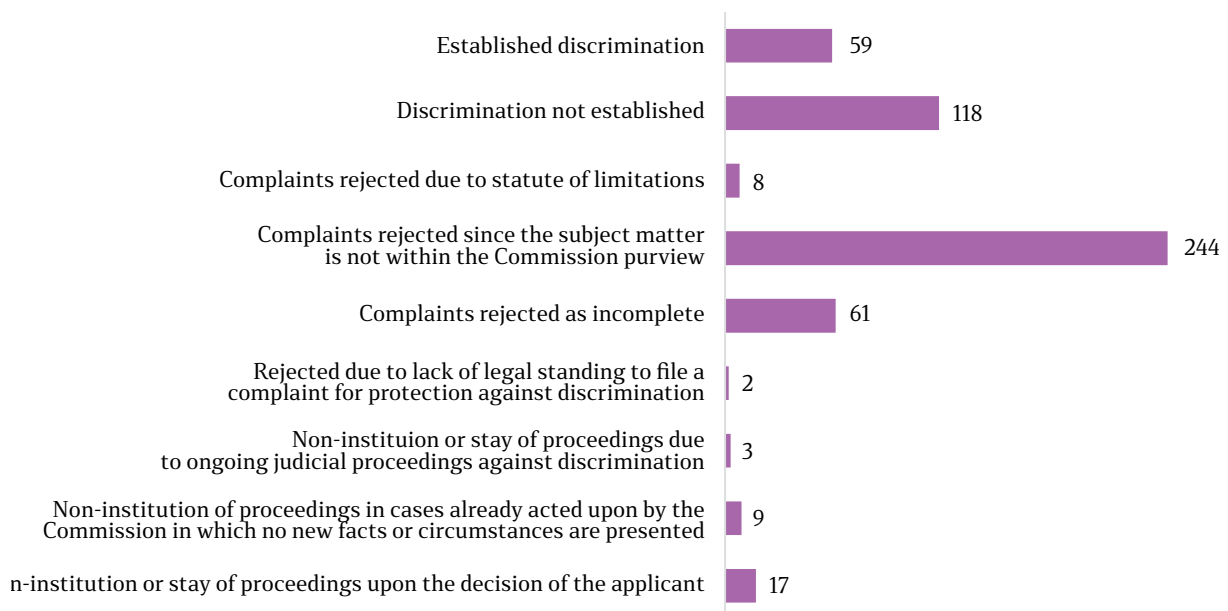
The total number of adopted decisions in cases of protection against discrimination in 2023 was increased by 143.46%, compared with the number of decisions adopted in 2022, while compared to 2021 this increase of the number of decisions is 297.71%. Graph No. 9 shows the number of decisions in the period from 2021 to 2023..



Graph No. 9

Graph No. 10 offers an additional review of the number of decisions adopted in 2023, according to the grounds defined under the Law on the Prevention of and Protection against Discrimination.

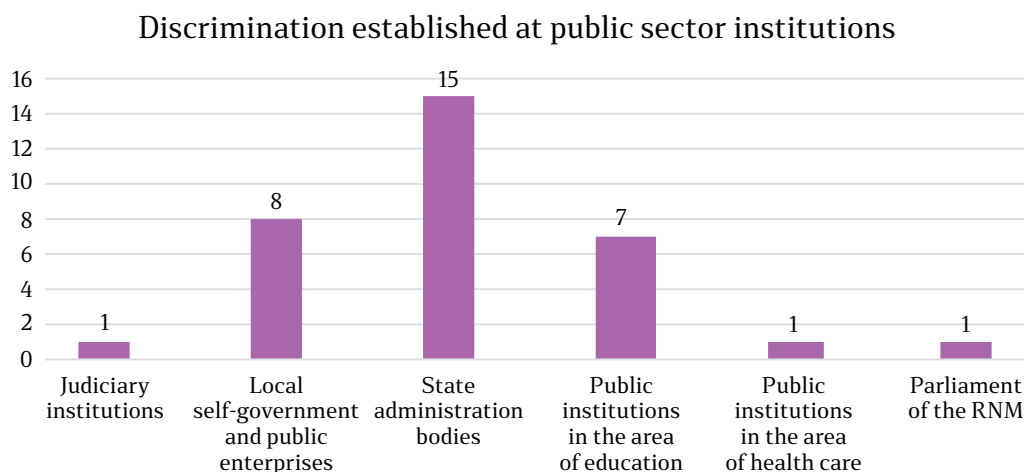
Commission decisions per case of protection against discrimination



Graph No. 10

Discrimination Established in 2023

In 2023, the Commission adopted 59 opinions establishing discrimination. The highest number of complaints in which discrimination was established were filed by natural persons (36 complaints or 61.02%), then by legal persons (21 complaints or 35.59%) and cases opened ex officio by the Commission (two cases or 3.39%). **Discrimination was most often established in public sector institutions (55.93%)**, occurring due to actions by managerial and other authorized persons, and due to activities or regulations governing the area, i.e., the mandate of institutions. Graph 11 shows the number of cases in which discrimination was established in public sector institutions, according to their type (and area of activity).



Graph No. 11

Justice system institutions Local self-government and public enterprises State administration bodies Public institutions in the area of education Public institutions in the area of health care Parliament of the Republic of North Macedonia.

It was also established that natural persons perpetrated discrimination (20.34%), as well as private sector legal persons (11.86%) and other organizations such as associations and foundations, political parties, private health care institutions and a sport federation (11.86%).

Types of Discrimination Established in Cases in 2023

Table No. 3 shows the number of cases per type of discrimination and the number of the form in which discrimination occurred and the type of decisions the Commission adopted in 2023

Types of discrimination established under opinions of the Commission	Total No. of opinions	Forms of established types of discrimination	Total No. of opinions
Direct discrimination	24	Direct discrimination	14
		Direct intersectional discrimination	3
		Direct multiple discrimination	1
		Direct continued discrimination	4
		Direct continued and multiple discrimination	1
		Discrimination by perception	1
Direct discrimination and victimization	1	Direct intersectional discrimination and victimization	1

Direct discrimination and harassment	1	Direct continued discrimination and harassment	1
Direct and indirect discrimination	6	Direct multiple continued discrimination and indirect continued discrimination	1
		Direct continued discrimination and indirect discrimination	1
		Direct continued discrimination and indirect continued discrimination	3
		Direct continued intersectional discrimination and indirect continued intersectional discrimination	1
Indirect discrimination	4	Indirect discrimination	2
		Indirect continued discrimination	1
		Indirect continued intersectional discrimination	1
Harassment	18	Harassment	16
		Repeated and multiple harassment	1
		Continued intersectional harassment	1
Harassment and calling upon, encouraging and instruction to discriminate	3	Harassment and calling upon, encouraging and instruction to discriminate	3
Calling upon, encouraging and instruction to discriminate	2	Calling upon, encouraging and instruction to discriminate	2

Table No. 3

Table No. 3 shows that in 48 cases (81.36%) one specific form of discrimination was established, while under the remaining 112 opinions (18.64%) it was established that there was simultaneous presence of several types of discrimination, or types of discrimination that occur as a consequence or it was established that in addition to the applicant being discriminated, the established discrimination also affects a larger group of citizens on the ground of the same protected characteristics. Out of the 11 opinions establishing discrimination, such cases are as follows:

- 6 cases of established direct discrimination and indirect discrimination;
- 3 cases of harassment and calling upon, encouraging and instruction to discriminate;
- 1 case of direct discrimination and harassment; and
- 1 case of direct discrimination and victimization.

With a view to acquiring data about the types of discrimination that prevail under Commission opinions establishing discrimination in 2023, data are shown from the viewpoint of each type of discrimination individually. i.e. it is stated in how many of the opinions that particular type of discrimination was established. By applying this method, it was determined that in 2023, **in the highest number of cases the Commission established direct discrimination** (32 cases or 54.24%) and then harassment (22 cases or 37.29%). The full review is shown in Graph No. 12.

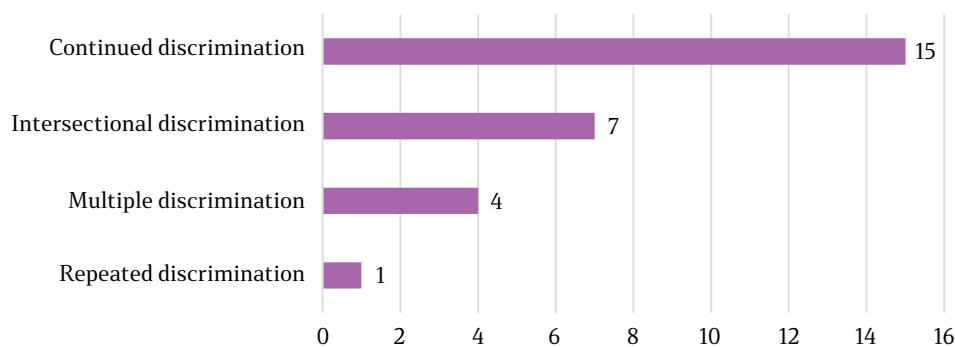
Types of discrimination established in 2023



Graph No. 12

In 21 cases the Commission established serious forms of discrimination. Similarly, as in individual cases of discrimination, in the case of serious forms of discrimination in its opinions the Commission very often finds or establishes several forms of serious discrimination. For example, there was one case established of direct multiple continued discrimination and indirect continued discrimination, then one case of direct continued intersectional discrimination and indirect continued intersectional discrimination, one case of repeated and multiple harassment, etc. (Table No. 3). Graph No. 13 shows separately which serious forms of discrimination are most frequent under opinions the Commission adopted in 2023. The Graph shows that the most frequently established serious forms of discrimination are continued and intersectional discrimination.

Serious forms of discrimination established in 2023

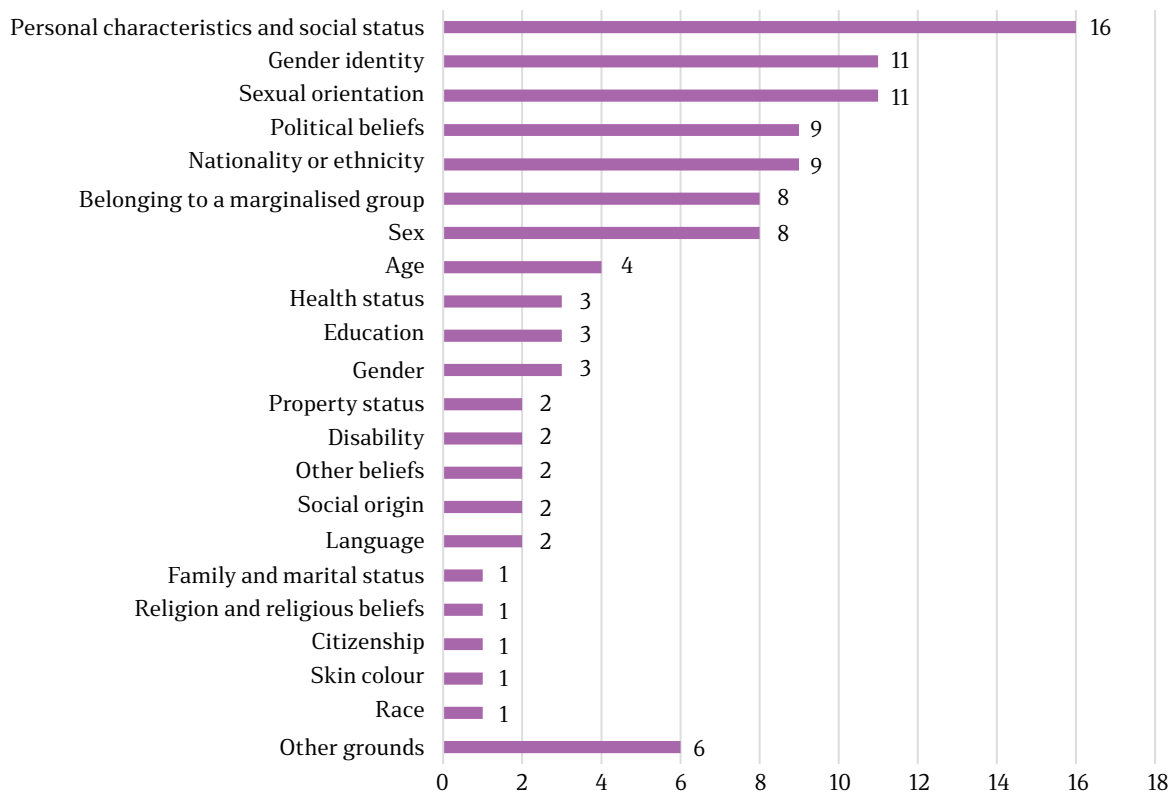


Graph No. 13

Discriminatory Grounds in Cases of Established Discrimination in 2023

In its opinions adopted in 2023, the Commission **most frequently established discrimination on grounds of personal characteristic and social status (27.12%)**, then sexual orientation (18.64%) and gender identity (18,64%), national or ethnic belonging (15,25%), political belief (15,25%), gender (13,56%), belonging to a marginalized group (13.56%) and other grounds (10.17%). Graph No. 14 presents a complete review of the number of opinions establishing the presence of each of the discriminatory grounds..

Number of cases of established discrimination for each of the discriminatory grounds



Graph No 14

In cases of discrimination on other grounds, in 3 cases it was established that the discriminatory ground was pregnancy, while the discriminatory grounds in the remaining such cases are not being a member of a trade union, place of residence and access to an appropriate job position.

In 31 of its adopted opinions (52.54%), the Commission established discrimination on one ground, while in the remaining 28 cases (47.46%), the Commission established discrimination on multiple grounds, as follows:

- 15 cases of discrimination on two grounds (25.42%)
- 9 cases of discrimination on three grounds (15.25%)
- 2 cases of discrimination on four grounds (3.39%) and
- 2 cases of discrimination on five grounds (3.39%).

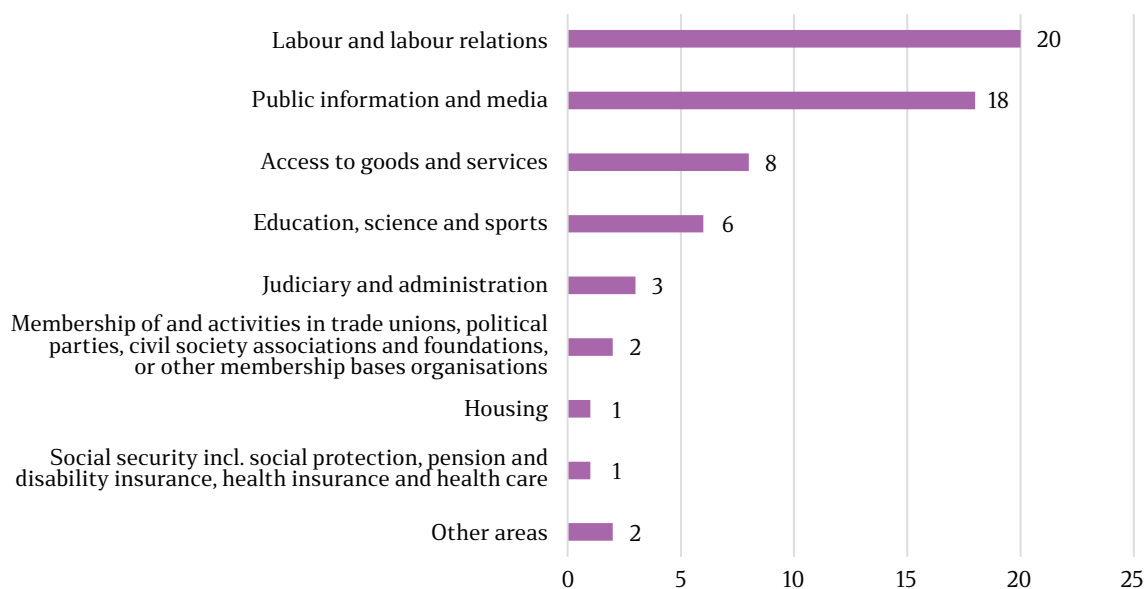
The most often established discriminatory grounds in cases of multiple discrimination are sexual orientation, gender identity, belonging to a marginalized group, sex and national or ethnic belonging.

Areas of Discrimination in Cases of Established Discrimination in 2023

In its opinions adopted in 2023 the Commission established that **the most frequent area of discrimination is labour and labour relations (33.90%)**, followed by areas of public informing and the media (30.51%), access to goods and services (13.56%) and education, science and sport (10.17%). In two of the cases the Commission established discrimination perpetrated in another area- right to public assembly and activities and work in a municipal council. In two cases the Commission established that discrimination was perpetrated in two different areas: in the

first case – discrimination in the area of housing and discrimination in the area of access to goods and services, and in the second case the Commission established discrimination in the area of public informing and the media and discrimination in another area – activities and work in a municipal council. Graph No. 15 offers a complete review of opinions establishing discrimination per area of discrimination.

Number of cases of established discrimination in each area of discrimination



Graph No. 15

The most often established discriminatory grounds in the area of **labour and labour relations** are: personal characteristic and social status (40%), political belief (30%), pregnancy (15%), sex (15%) and education (15%). The most frequent form of discrimination was direct discrimination (70%), while the Commission also established forms such as harassment, indirect discrimination and victimization on the job. In 30% of the cases the Commission established continued discrimination, while in 10% of the cases it established intersectional discrimination on the job.

In cases of established discrimination in the area of **public informing and the media**, 13 cases (72%) are related to harassing and /or speech causing, calling upon, encouraging and instruction to discriminate on the internet. As regards the remaining cases, 3 cases were related to content published on internet portals and 2 cases are related to statements with harassing content on a discriminatory ground given in a TV show. The most frequent discriminatory grounds in this area are sexual orientation (61.11%), gender identity (61.11%), national or ethnic belonging (27.78%) and belonging to a marginalized group (22.22%).

Discrimination in the area of **access to goods and services** was established as direct discrimination in all cases, while in two of these cases the Commission also established indirect discrimination. In 50% of the cases the Commission established that it was a matter of discrimination on the ground of national or ethnic belonging.

Table No. 4 presents a review of cases of established discrimination according to areas, types and grounds of discrimination.

Areas of established discrimination	Type of discrimination	Established discriminatory grounds	Number of cases	
Public informing and the media	Harassment	National or ethnic belonging	4	
		Political belief and other belief	1	
		Belonging to a marginalized group, gender identity, sexual orientation	3	
		Gender identity and sexual orientation	2	
		Sexual orientation	1	
	Harassment and calling upon, encouraging and instruction to discriminate	Personal characteristic and social status, sex, belonging to a marginalized group, gender identity and sexual orientation	1	
			Gender identity and sexual orientation	2
		Calling upon, encouraging and instruction to discriminate	Gender identity	1
			Gender identity and sexual orientation	1
	Continued intersectional harassment	Sex, gender, gender identity and sexual orientation	1	
Public informing and the media and other areas: activities and work in a municipal council	Repeated and multiple harassment	National or ethnic belonging, religion or religious belief and other belief	1	
Education, science and sport	Direct discrimination	Language	1	
	Direct multiple discrimination	Citizenship and health status	1	
	Direct multiple continued discrimination and indirect continued discrimination	Age and language	1	
	Direct continued discrimination	Personal characteristic and social status	1	
	Direct continued discrimination and indirect discrimination	Personal characteristic and social status	1	
	Direct continued intersectional discrimination and indirect continued intersectional discrimination	Age and disability	1	
Justice and administration	Direct discrimination	Gender	1	
		Political belief	1	
	Indirect discrimination	Property status and social origin	1	

Access to goods and services	Direct discrimination	Skin colour and national or ethnic belonging	1
		Property status, national or ethnic belonging and belonging to a marginalized group	1
		National or ethnic belonging and social origin	1
	Direct intersectional discrimination	Disability and other ground: place of residence	1
	Direct continued discrimination and indirect continued discrimination	Personal characteristic and social status	2
	Direct continued and multiple discrimination	Health status and belonging to a marginalized group	1
Housing and access to goods and services	Direct intersectional discrimination	National or ethnic belonging, sex, belonging to a marginalized group, race and family or marital status	1
Labour and labour relations	Harassment	Personal characteristic and social status	2
		Education, political belief and other ground: access to appropriate job position	1
		Political belief	2
	Direct discrimination	Health status	1
		Personal characteristic and social status	3
		Sex	1
		Political belief	1
	Direct intersectional discrimination	Sex, gender and other ground: pregnancy	1
	Direct intersectional discrimination and victimization	Personal characteristic and social status, sex and other ground: pregnancy	1
	Direct continued discrimination	Age, personal characteristic and social status and education	1
		Personal characteristic and social status	1
		Political belief	1
	Direct continued discrimination and harassment	Age and other ground: pregnancy	1
	Direct continued discrimination and indirect continued discrimination	Other ground: not being a member of a trade union	1
	Discrimination by perception	Political belief	1
Indirect continued discrimination	Education	1	
Social security including the area of social protection, pension and disability insurance, health insurance and health care	Indirect intersectional discrimination	Personal characteristic and social status, sex, belonging to a marginalized group and gender	1

Membership of and activities in trade unions, political parties, associations of citizens and foundations and membership of other membership based organizations	Direct discrimination	Personal characteristic and social status	1
	Indirect discrimination	Personal characteristic and social status	1
Other areas: right to public assembly	Direct discrimination	Political belief	1

Table No. 4

According to opinions adopted by the Commission in complaints filed by natural persons, who declared their gender, 18 were cases of discrimination against female applicants and 9 cases of discrimination against male applicants. In one case each there was discrimination established against a minor female and discrimination against minor male, both complaints having been filed by their parents. Labour and labour relations is the most frequent area of discrimination both against women (10 up to 18 cases) and against men (5 to 9 cases), while as regards discriminatory grounds, discrimination against women in most of the cases was established on the ground of political belief (6 cases), sex (4 cases), personal characteristic and social status (4 cases), age (3 cases) and pregnancy (3), while among men the grounds are personal characteristic and social status (3 cases) and political belief (2) cases.

General Recommendations

In 2023, in pursuance with Article 28 of the Law on the Prevention of and Protection against Discrimination, upon its own initiative, the Commission issued four general recommendations relating to cases of discrimination affecting large number of people:

1. General recommendation for the Ministry of Justice and the Directorate for the Execution of Sanctions to provide obligatory education in prisons and in educational-correctional facilities

In March 2023, the Commission adopted a general recommendation under which it recommends to the Ministry of Education and Science, in cooperation with the Directorate for the Execution of Sanctions, to provide systematic, sustainable and continued access to compulsory education for all inmates and minors for the duration of the prison sentence or for the duration of the educational measure of referral to an educational-correctional facility.

The central function of prisons and educational-correctional facilities is the process of resocialization of inmates. The purpose of the prison sentence is to equip inmates with skills to become again part of society, having the best possible outlook for an independent life. The goal of educational measures is protection, education, upbringing, rehabilitating upbringing, socialization, assistance to and care for children with a view to ensuring their proper personal development.

Therefore, access to compulsory education for all inmates and minors who have been ordered educational measure of being referred to an educational-correctional facility is of key importance in order to attain the goals of the prison sentence and of the execution of educational measures, as well as for the performance of the basic function of prisons and of educational-correctional facilities.

2. General recommendation requesting the Directorate for the Execution of Sanctions and other in-line bodies to ensure equal exercise of the right to progress in treatment at prisons for all inmates regardless of their gender

In March 2023, the Commission for prevention and protection against discrimination issued a general recommendation aimed at the advancement of rights of female inmates. The Commission recommended that in cooperation with other in-line bodies, the Directorate for the Execution of Sanctions ensure equal right to progressing in the treatment at prisons for all inmates, regardless of their gender.

The Commission recommended the development of an Action Plan envisaging activities and budget sources for the adaptation, reconstruction or construction of semi-open or open facilities for female inmates. This need has been prompted by the fact that women serving prison sentences from the entire territory of the country are ordered to serve their sentences at the Idrizovo Prison, this being the only prisons having a separate female prison ward.

Taking into consideration the applicable regulations, or the fact that women are able to serve their prison sentences only at the Idrizovo Prison, which is a closed penitentiary, it can be concluded that female inmates are placed in a less favourable position compared with male inmates. This was established under the Commission's Opinion No. 08-69/7, dated 20 March 2023.

3. General recommendation for provision of public transport for students at private universities

In June 2023, the Commission issued a general recommendation under which it recommended to the Government of the Republic of North Macedonia and the Ministry of Education and Science to provide systematic, sustainable and continued access to the right to free of charge public transport for full-time students at graduate studies at private universities in the country, on an equal basis as full-time students at graduate studies at state owned universities.

The Commission recommended to the Government of the Republic of North Macedonia that in the future it respect and promote the right to equality of all persons and groups of persons in the process of designing and implementing measures, activities and policies in all areas.

4. General recommendation to amend and supplement the Law on Health Insurance with a view to eliminating unequal treatment of individual female farmers in the exercise of the right to salary compensation during absence from work due to pregnancy, giving birth, nursing and temporary inability to work due to illness

In November 2023, the Commission issued a general recommendation asking the Parliament of the Republic of North Macedonia to vote in favour of the adoption of amendments and supplements to Article 14 of the Law on Health Insurance, envisaging thus the right to compensation during temporary inability to perform farming activities due to pregnancy, giving birth and nursing for individual female farmers having health insurance in the exercise of health insurance rights – the right to salary compensation during absence from work due to pregnancy, giving birth and nursing.

In addition, the Commission asked the Parliament of the Republic of North Macedonia to vote in favour of amendments and supplements to Article 13 of the Law on Health Insurance, envisaging thus the right to compensation during temporary inability to perform farming

activities due to illness or injury for individual male and female farmers having health insurance with a view to eliminating the unequal treatment of individual male and female farmers having health insurance in the exercise of their health insurance rights – right to salary compensation in the course of temporary inability to work due to illness.

State of Play with respect to the Fulfilment of the Commission's Recommendations

In line with Article 21, paragraph 1, subparagraph 17 of the Law on the Prevention of and Protection against Discrimination, the Commission monitors the fulfilment of Opinions and Recommendations in specific cases of discrimination until the completion of all given recommendations. The person to whom the recommendation is addressed is obliged to act upon the recommendation and eliminate the violation of the law within 30 days from the receipt of the Recommendation or within a longer period provided that there are justified reasons for this, but not longer than six months, being also obliged to accordingly inform the Commission.

In the reporting period, 31 December 2023 inclusive, the Commission established that recommendations were fulfilled, i.e., **the discrimination was eliminated in a total number of 18 cases in which discrimination was established in 2023.**

The Commission did not receive written notifications from discriminators about measures undertaken to fulfil given recommendation in a total of 24 cases, in 19 of which recommendations were given in 2023, while in 5 of them the recommendations were given in 2022, for which in fact the legally prescribed period for fulfilling the recommendations expired in 2023.

The Commission continues to monitor the fulfilment of recommendations given in the remaining cases in which the legally prescribed period for the fulfilment of recommendations will expire in 2024.

Requests for Institution of Misdemeanour Proceedings

In pursuance with Article 27, paragraph 4 of the Law on the Prevention of and Protection against Discrimination in case the person to whom the recommendation is addressed does not act upon the recommendation, the Commission will submit a request for the institution of a misdemeanour proceedings before the competent misdemeanour court.

In 2023, the Commission for prevention and protection against discrimination submitted 14 requests for institution of misdemeanour proceedings against established discriminators, who had not acted upon recommendations within the legally prescribed period. 4 of the requests were dismissed under a ruling of competent courts, in one case the court proclaimed that the case is not within its jurisdiction and in one case the Court stayed the proceedings due to the fact that in the meantime criminal proceedings had already started. The proceedings in the remaining 8 cases are pending.

In April 2023, the Gostivar First Instance Court adopted a judgement proclaiming the Mayor of the Municipality of Gostivar as guilty because he did not fulfil the Commission's Opinion accompanied with a recommendation No. 08-47/9, dated 8 March 2022 and ordered a misdemeanour sanction of reprimand for the Mayor.

In 2023, there were hearings held at competent misdemeanour courts with respect to another 4 proceedings instituted upon requests the Commission had submitted in 2022. The proceedings are still pending.

Participation of the Commission for prevention and protection against discrimination as a “friend of the court” (*amicus curiae*) in class actions court proceedings of public interest for the protection against discrimination (*actio popularis*)

In March 2023, the Commission received a notification from the Bureau for Representation of the Republic of North Macedonia before the European Court of Human Rights (ECHR) according to which the **Judgement of the ECHR in the case of segregation of Roma students at the Primary School “Gjrogji Sugarev” in Bitola and at the Primary School “Coce Delchev” in Shtip adopted on 13 December 2022, had become final on 13 March 2023.** The ECHR judgement established segregation in the enrolment of students in primary education in the relevant Municipalities and obliged the state to pay each household (parents and their children – students) compensation of EUR 1,200. The Commission informed about this ECHR Judgement in its 2022 Annual Report, in which it underlined that a contribution to the case was made by the Commission with its issued opinions in the proceedings in the two cases in which it was established that there was direct discrimination on ethnic grounds, which caused segregation at the said schools (February and April 2022, respectively), as well as with its general recommendation that the Commission addressed to relevant institutions at the state and local level and to the concerned schools requesting that they ensure stricter and more consistent application of decisions on geographical distribution of students, by which the segregation of the Roma would be reduced. The Commission’s opinions and the general recommendation are quoted in the ECHR Judgement.

In 2023, in the case of segregation of Roma students in primary education court proceedings continued following a class action (*actio popularis*) before the First Instance Civil Court in Skopje instituted by the Helsinki Committee for Human Rights – Skopje, in 2022 in which the Commission has the standing of a “friend of the court” (*amicus curiae*). The class action was instituted versus the Government of the Republic of North Macedonia, the Ministry of Education and Science, the Ministry of Labour and Social Policy, the Ministry of Health, the State Education Inspectorate, the Municipality of Bitola and the Municipality of Shtip in which it was claimed that the defendants in this case perpetrated discrimination – segregation of Roma children in the education process by not undertaking relevant activities to regulate the manner of designing the geographical distribution of students with a view to avoiding possible segregation, then due to lack of control of decisions on geographical distribution of students adopted by Municipalities, as well as due to the manner of implementing the said decisions in the practice and due to the manner of enrolling Roma children in primary schools.

In December 2023, the Skopje Appellate Court endorsed the judgement of the First Instance Civil Court Skopje, in which the Court established that the Government of the Republic of North Macedonia and the State Election Commission (SEC) perpetrated direct discrimination against persons with disabilities in the exercise of their right to vote. The Court established that direct discrimination had been perpetrated by not undertaking activities,

or by omitting to undertake activities to reasonably accommodate the infrastructure and the area leading to and from some of the polling stations, violating thus the principle of reasonable accommodation. Thus, the defendants in this case prevented persons with disabilities from exercising their right to vote, disabling consequently the active participation of persons with disabilities in the country's political life.

The Court ordered the Government and the State Election Commission to provide the following at polling stations where this has not been provided until the organization of the next elections:

- Accessibility, flat roads, parking spaces properly marked with a high contrast colour, setting up signs and numbers at visible places, printed with a larger format with high contrast or sound signalization next to polling stations;
- Accessibility to the room where the polling station is by installing railings along the stairs and walls, installing access ramps, handrails, wider entrances, access elevator or platform at various levels and with stairs;
- Accessibility to the room where the polling station is, equally distributed lighting of the room, repositioning of pieces of furniture to ensure more room for movement; installing reasonably accommodated screens for voting and positioning the ballot box at a height appropriate for persons with physical disabilities.

This court outcome was a result of the institution of a class action of public interest for protection against discrimination (*actio popularis*) by the Helsinki Committee for Human Rights, while the Commission had the status of an intervener in the court proceedings, i.e. it was involved as a "friend of the court" (*amicus curiae*).

Adopting this judgement, the Court reaffirms that in the implementation of the law and the election process, the Government and the SEC have the duty of ensuring unimpeded, appropriate access to polling stations for persons with disabilities, in order that these persons are able to exercise their right to vote in an equal manner as other voters; the Court furthermore confirms that the defendants also have the duty of respecting relevant legal provisions relating to the election process and those deriving from ratified conventions, being also obliged to undertake activities within their mandate to reasonably accommodate and make accessible the infrastructure, goods and services.

The court once again underlined the established principle of reasonable accommodation, as a special form of discrimination, defined under the Law on the Prevention of and Protection against Discrimination and considered that reasonable accommodation in this specific case is necessary in order to enable the enjoyment or realization of all human rights and freedoms by persons with disabilities on equal grounds as other people, underscoring finally that the specific reasonable accommodation requested under this *actio popularis* does not cause disproportionate or unnecessary burden for the defendants.

PARTICIPATION IN EVENTS AND IMPLEMENTATION OF ACTIVITIES BY THE COMMISSION

7th Reginal Conference of Southeast European Equality Bodies

On the International Day of Tolerance – 16 November- Belgrade hosted the 7th Regional Conference of Southeast European Equality Bodies.

Leaders and representatives of equality bodies from Albania, Croatia, Montenegro, North Macedonia, Bosnia and Herzegovina and Slovenia took part in the Conference, as well as representatives of the non-governmental sector, of international organizations and of scientific institutions.

This Conference was dedicated to the fight against discrimination against old persons, aiming to examine and design specific activities to be undertaken by equality bodies, as well as other stakeholders to create conditions for equal treatment and quality life of older persons.

The Commission President, Mr. Igor Jadrovski, addressed the participants in this Conference and shared experiences and good practices of the Commission in preventing and protecting against intersectional discrimination against older women.

The working part of the Conference was organized in panels elaborating upon challenges old age brings, then discussing multiple discrimination on the grounds of age, and examining problems that older women face.

Trainings and Open Meetings with Citizens, the Civil Sector and Local Institutions

In 2023, with the support by the OSCE Mission in Skopje, there were open meetings organized under the motto **"Recognize, Report, Prevent Discrimination"** in nine municipalities: Kriva Palanka, Gostivar, Gevgelija, Kavadarci, Berovo, Prilep, Shuto Orizari, Struga and in Skopje. These meetings make part of the activities the Commission for prevention and protection against discrimination undertakes with a view to better introducing and bringing its work closer to citizens with the ultimate goal of raising the level of transparency in the Commission's work. At these meetings, directly communicating with the members and employees of the Commission for prevention and protection against discrimination, citizens were able to get information about the mandate and *modus operandi* of this independent institutional body, which has the task of promoting equality, human rights advancement and prevention of and protection against any type of discrimination. Furthermore, such meetings offer another opportunity to deepen the cooperation with the civil society sector and local level institutions with a view to timely recognition of all forms of discrimination and enhancing and advancing the communication and cooperation with these stakeholders, with the ultimate aim of effectively preventing discrimination.

In cooperation with the Network for Protection against Discrimination, the Commission organized trainings and debates in Veles, Gradsko, Kriva Palanka, Delchevo and Ohrid to present the mechanisms for prevention of and protection against discrimination, then to introduce the legal and institutional frameworks and to transpose it at the local level. The trainings and debates were organized under the Project **“Visible, United and Vocal – Action for Equality and Non-Discrimination through Participation and Multisector Cooperation”**, implemented by the MARGINI Coalition, the Macedonian Young Lawyers Association, the Helsinki Committee for Human Rights, LAG Vardar Leader and the Commission for prevention and protection against discrimination, as part of the Program of Civica Mobilitas. Representatives of municipalities (Equal Opportunity Coordinators and other Municipality employees) representatives of regional offices of the Ministry of Justice, who provide free legal aid and representatives of locally active associations of citizens all took part in the trainings and debates. At such events, participants acquire knowledge about the types and grounds of discrimination, then about the procedure for the protection against discrimination before the Commission, they also learn about the obligations of the local self-government according to the Law on the Prevention of and Protection against Discrimination, and about the role of regional offices of the Ministry of Justice in providing free legal aid to victims of discrimination. The purpose of the trainings is to establish cooperation among local level institutions in pursuing activities for the prevention of discrimination and in providing protection of citizens against discrimination at the local level.

In cooperation with the OSCE Mission in Skopje, on 5-7 June 2023, the Commission delivered training on **“Situation testing”**, in compliance with the Law on the Prevention of and Protection against Discrimination. The training was intended for civil society organizations working on Roma issues, especially on strategic litigation and policy design. The goal of the training was to expand and consolidate theoretical and practical knowledge about “Situation testing”, as a method to prove discrimination, by involving organized testers who are placed in comparable situations in order to examine the occurrence of discrimination on various issues, processes and areas on any discriminatory ground. Having large number of civil society organizations that have acquired the capacities to organize and conduct situation testing will result in higher number of strategic litigation cases to ensure protection against discrimination on the ground of ethnic belonging of the Roma.

Education Modules for Children and Young People

Under the Project “Fight against Discrimination by Supporting the Commission for prevention and protection against discrimination”, supported by the UK Embassy in Skopje and implemented by the Centre for Change Management (CCM) education modules were developed intended for children and young people aged 6 to 14 years. The modules were published and are publicly available at www.sitesmeednakvi.mk.

Education Advisory Board

In the context of the Project “Quality Education for All”, an Education Advisory Board was established, having on board representatives of the Ministry of Education, the Education Development Bureau, the State Examination Centre, the Pedagogy Institute, the Centre for Vocational Education and Training, the Commission for prevention and protection against discrimination and the Council of Europe.

The Project’s goal is to promote democracy and human rights in education by employing a

comprehensive set of initiatives at the policy and local level, with a view to equipping young people with skills necessary for life in a multicultural society.

This is a three-year project implemented by the Council of Europe, in cooperation with the Ministry of Education and Science and funded by Germany.

Study Stays of the Commission

In 2023, there were two study stays organized for the Commission members and for the Commission professional staff, with the support of the OSCE Mission in Skopje:

- Study stay in Belgrade, Serbia focused on pursuing strategic litigation cases of discrimination and their exceptional importance for promoting equality;
- Study stay in Zagreb, Croatia – visit to the Ombudspersons Offices, centred on processing applications, court cases, collecting data on discrimination, as well as on challenges and good practices of equality bodies in the EU pre-accession process.

Barometer for Equal Opportunities

In November 2023 the Report **Barometer for Equal Opportunities** was published by the Commission for prevention and protection against discrimination, the Macedonian Centre for International Cooperation (MCIC) and the OSCE Mission in Skopje. The Report analysed the findings of the survey conducted in the period from May to June 2023 on a national representative population sample of persons aged 15 and more, applying the method of “person to person” interviews at the homes of the respondents, covering thus 1,608 respondents.

The 2023 survey showed that according to the public perception discrimination is much more spread than the perception of absence of discrimination. Discrimination on grounds of political and ethnic belonging is considered to be most widespread. This finding is closely linked to the perception of both female and male respondents that the decisive factor that places female and male candidates having equal skills and qualifications in a less favourable position when it comes to employment is exactly their political or ethnic belonging.

According to information about personal experiences with discrimination every third female/male respondent has been victim of discrimination, while four out of ten respondents have witnessed discrimination. The results show that respondents who have been discriminated against in the last 12 months have been most often discriminated in the public space and while job seeking or on the job. Every fifth male/female respondent answered that they were discriminated against by health care personnel.

There is the disappointing and concerning information according to which the majority of female/male respondents are not aware of their rights in cases in which they are victims of discrimination. The majority of female/male respondents answered that would request protection from relevant institutions in case they were a victim of discrimination or harassment. However, one third of the respondent answered that they would not report the case (33%).

The majority of respondents – 73% consider that there are insufficient efforts made in the fight against discrimination, and that there has been a backslide in the last five years, despite the fact that there is a new Law on the Prevention of and Protection against Discrimination and a National Strategy for Countering Discrimination.

The Commission's Strategy for the Prevention of Structural Discrimination and for Promotion of the Equality Principle

In 2023, the Commission adopted the **Strategy for the Prevention of Structural Discrimination and Promotion of the Equality Principle**, which identifies the causes for certain forms of structural discrimination; then how to recognize structural discrimination; and what the Commission can do to prevent discrimination, as well as to promote the equality principle in its work and in the work of other institutions. Adopting this Strategy, the Commission aims not to treat discrimination only as lack of equal treatment, but as substantive and structural inequality. The Strategy is based on the situation analysis, the hitherto work of the Commission and findings following discussion with certain vulnerable groups and it offers specific activities, which if pursued along with other institutions will make visible the legal problems deriving from deeply rooted institutional prejudices against certain groups or individuals. The Strategy for the Prevention of Structural Discrimination and for Promotion of the Equality Principle of the Commission was prepared under the project "Fight against discrimination by supporting the Commission for prevention and protection against discrimination", funded by the UK Government, through the UK Embassy in Skopje and implemented by the Centre for Change Management.

Guidelines for the Shifting of the Burden of Proof to the Commission

In March 2023, the Commission published **Guidelines on the Shifting of the Burden of Proof to the Commission for prevention and protection against discrimination** which was designed under the Project "Strengthening the rule of law and human rights in the Republic of North Macedonia II", supported by the OSCE Mission in Skopje. The Guidelines aim to clarify the procedural- legal institute of shifting of the burden of proof in proceedings before the Commission and the shifting of the burden of proof in court proceedings with a view to efficient application of the Law on the Prevention of and Protection against Discrimination.

The Guidelines clarify the importance, scope, open issues and discussions about this legal institute and offer examples from the caselaw of the Court of Justice of the European Union and of the European Court of Human Rights, providing several comparative practices of European countries as well in order to help legal practitioners, and especially the Commission to understand and apply this legal institute. In addition, the Guidelines emphasize positive examples from the practice of the Commission, thus illustrating the shifting of the burden of proof.

The Guidelines on the shifting of the burden of proof should serve as a tool to understand this legal institute and does not aim to offer a comprehensive theoretical elaboration of this institute, being focused instead on presenting best practices of application of the shifting of the burden of proof in the practice. In addition, the Guidelines allow for room for flexibility and evolutive interpretation of this legal institute by the Commission, as well as by other legal practitioners.

Contribution of the Commission to the Implementation of the 2022-2024 National Action Plan for the Protection, Promotion and Fulfilment of Human Rights by Roma Women and Girls

In August 2023, the Commission published a call for public consultations on the issue of discrimination in the area of labour and labour relations. The purpose of the call was to get information and collect data about experiences and positions on discriminatory practices that are present in the society in the area of labour and labour relations on any discriminatory ground, as well as on the implementation of the Law on the Prevention of and Protection against Discrimination and other laws applicable in the area of labour and labour relations that are in force, and which also cover protection against discrimination (for example the Law on Labour Relations, the Law on Employment of Persons with Disabilities, etc.)

By publishing the call, the Commission encouraged Roma women to contribute to these public consultations, as well as legal persons working with Roma (especially Roma women, LGBTIQ female and male Roma and male and female Roma with disabilities), as well as women (cis and trans women) and legal persons working on gender equality, persons with disabilities and legal persons working with persons with disabilities (especially women with disabilities, LGBTIQ persons with disabilities, persons with disabilities belonging to smaller ethnic communities) and/or with LGBTIQ persons and legal persons working with LGBTIQ persons (especially trans persons, female and male Roma LGBTIQ persons or LGBTIQ persons belonging to smaller ethnic communities and LGBTIQ persons with disabilities).

The Commission will utilize collected experiences, knowledge, data and publications for:

- Preparation of a thematic report on discrimination in this area (Article 21 (1-5), Law on the Prevention of and Protection against Discrimination (LPPD),
- Reference to general recommendations (Article 28, LPPD),
- Raising initiatives for amending regulations for the purpose of implementing and improving protection against discrimination (Article 21 (1-10, LPPD), and
- Planning and implementing activities for the fulfilment of Strategic Goal 4 “Increased public awareness regarding the ways of preventing and protecting against discrimination” under the Commission’s 2024-2028 Strategic Plan.

This call is part of activities by pursuing which the Commission contributes to the implementation of the 2022-2024 National Action Plan for the Protection, Promotion and Fulfillment of the Human Rights of Roma Women and Girls. The strategic goal of this Plan is improved intersectional justice, i.e. equal and fair access to rights, opportunities, resources and power in society, for Roma women and girls. This thematic report is envisaged as outcome “A.1.1.3.” Prepared thematic report on the suppression of intersectional discrimination in employment with a focus on discriminatory practices in the employment of Roma women.” Its preparation is supported under the project “EU Support to the Rule of Law” fully funded by the European Union.

Memoranda of Cooperation with Institutions and Organizations

In 2023, the Commission continued and expanded the cooperation with state institutions and civil society organizations, and with this aim in mind the Commission signed 11 new memoranda of cooperation, as follows:

1. In February 2023, the Commission signed a Memorandum of Cooperation with the Network for Protection against Discrimination in order to establish sustainable cooperation between the two parties for the purpose of advancing the prevention of discrimination, promotion of the principle of equality, inclusiveness and non-discrimination. The cooperation involves promotion of the principle of equality at the local level, improvement of the capacities of the Commission, advancing the access to mechanisms for protection against discrimination, raising awareness about the right to equality and advocacy for the elimination of various forms of structural discrimination.
2. In February 2023, the Commission for prevention and protection against discrimination concluded a Memorandum of Cooperation with the International Organization for Migration (IOM) Mission in the Republic of North Macedonia with the aim of establishing a general framework for coordination and cooperation in implementing activities in areas of competence of the IOM (such as: promoting equality and preventing and combating inequalities and discrimination against the Roma community and other vulnerable groups, supporting, promoting and implementing comprehensive policies to combat racism, xenophobia and all forms of intolerance, raising awareness, labor force migration, poverty reduction, promotion of economic growth and other relevant areas); then consultations between the Commission and the IOM on strategies and assistance plans relevant to the areas under the competence of the IOM; and finally research studies on matters of common interest.
3. In March 2023, the Commission signed a Memorandum of Cooperation with the Ombudsman's Office with the goal of exercise of human rights and freedoms, in accordance with the competences established under the Law on the Ombudsman and the Law on the Prevention of and Protection against Discrimination. The Commission and the Ombudsman's Office will jointly undertake educational activities and appropriate research for the promotion of the principle of equality and the non-discrimination principles, they will cooperate in organizing public debates, workshops, conferences and campaigns and other educational and promotional events, with the aim of raising public awareness. They will cooperate with each other professionally in handling complaints and specific cases of discrimination, as well as exchange available information, opinions and recommendations in the field of equality and protection against discrimination.
4. In April 2023, the Commission signed a Memorandum of Cooperation with the Network for Protection against Discrimination and with the Association for Assistance to and Resocialization of Drug Users and Other Marginalized and Stigmatized Social Groups "Opcija" Ohrid for the purpose of implementing activities under the project "Visible, United and Vocal – Action for Equality and Non-Discrimination through Participation and Multisector Cooperation", as follows: improving access to protection against discrimination for the local population through multi-sectoral cooperation in the Polog region; training for local CSOs, municipalities and regional offices of the Ministry of Justice on protection against discrimination; organizing an open day for free legal aid for recognition of discrimination and the work of the Network and the Commission; organizing fora, presentations, meetings for legal advice and motivating citizens from marginalized communities to document and report cases of discrimination and other activities.

5. In May 2023, the Commission concluded a Memorandum of Cooperation with the National Bank, which enables the exchange of experiences and knowledge, good practices, as well as expert consultations on issues of interest. The Memorandum aims to promote equality and non-discrimination, strengthen institutional capacities and mutual support, and encourage joint initiatives in the field of equality and non-discrimination. The implementation of the provisions of the Memorandum is significant for both institutions, given that direct and open cooperation will contribute to the advancement of the application of the principles of equality and non-discrimination. In the context of implementing the Memorandum, trainings are planned on issues related to discriminatory practices and trends, in order to strengthen the capacities of employees and prevent discrimination.
6. In May 2023, the Commission signed a memorandum of cooperation with the Network for Protection against Discrimination, the Association for Rural Development LAG VARDAR LEADER and the Association for Rural Development LAG AGRO LEADER for purposes of implementing activities under the project “Visible, United and Vocal – Action for Equality and Non-Discrimination through Participation and Multisector Cooperation”, as follows: improving access to protection against discrimination of the local population through multi-sectoral cooperation in the Pelagonija region; training for local CSOs, municipalities and regional offices of the Ministry of Justice on protection against discrimination; organizing an open day for free legal aid for recognition of discrimination and the work of the Network and of the Commission; holding fora, presentations, meetings for legal advice and other activities.
7. In June 2023, the Commission signed a Memorandum of Cooperation with the Network for Protection against Discrimination and with the Non-Governmental Organization KHAM Delchevo for implementation of activities under the project “Visible, United and Vocal – Action for Equality and Non-Discrimination through Participation and Multisector Cooperation”, as follows: promotion of access to protection against discrimination of the local population through multi-sectoral cooperation in the Eastern region; training for local CSOs, municipalities and regional offices of the Ministry of Justice on protection against discrimination; organizing an open day for free legal aid for recognition of discrimination and the work of the Network and of the Commission; holding fora, presentations, meetings for legal advice and other activities.
8. In June 2023, the Commission concluded a Memorandum of Cooperation with the Network for Protection against Discrimination and with the Municipality of Gradsko for purposes of implementing activities under the project “Visible, United and Vocal – Action for Equality and Non-Discrimination through Participation and Multisector Cooperation”, as follows: promotion of access to protection against discrimination of the local population through multi-sectoral cooperation in the Vardar region; training for local CSOs, municipalities and regional offices of the Ministry of Justice on protection against discrimination; organizing an open day for free legal assistance for recognition of discrimination and the work of the Network and the Commission; holding fora, presentations, meetings for legal advice and other activities.
9. In June 2023, the Commission signed a Memorandum of Cooperation with the Network for Protection against Discrimination and with the Municipality of Radovish with the aim of implementing activities under the project “Visible, United and Vocal – Action for Equality and Non-Discrimination through Participation and Multisector Cooperation”, as follows: promotion of access to protection against discrimination of the local population through multi-sectoral cooperation in the Southeast region; training for local CSOs, municipalities and regional offices of the Ministry of Justice on protection against discrimination; organizing an open day for free legal assistance for recognition of discrimination and the work of the Network and of the Commission; organizing fora, presentations, meetings for legal advice and other activities.

10. In June 2023, the Commission signed a Memorandum of Cooperation with the Network for Protection against Discrimination and with the Association for Rural Development LAG Osogovski Lisec Rankovce for purposes of implementing activities under the project “Visible, United and Vocal – Action for Equality and Non-Discrimination through Participation and Multisector Cooperation” namely: improving access to protection against discrimination of the local population through multi-sectoral cooperation in the North-East region; training for local CSOs, municipalities and regional offices of the Ministry of Justice on protection against discrimination; organizing an open day for free legal aid for recognition of discrimination and the work of the Network and of the Commission; organizing fora, presentations, meetings for legal advice and other activities.
11. In August 2023, the Commission and the Agency for Audio and Audiovisual Media Services signed a Memorandum of Cooperation specifically aimed at preventing discrimination in the programs of audio and audiovisual media service providers and video sharing platforms. The cooperation will be pursued in specific cases of inciting or spreading discrimination, intolerance or hatred in programs where, for greater efficiency, the Agency will undertake measures with respect to the providers of audio and audiovisual media services and video sharing platforms, and the Commission will undertake action with respect to media workers. Special attention will be paid to promoting freedom of expression, promoting equality and preventing discrimination, protecting interests of users of audio and audiovisual media services, encouraging media literacy, organizing workshops, seminars, public interest campaigns, as well as encouraging the culture of public dialogue among citizens, with the aim of strengthening mutual understanding and tolerance for the improvement of relations between and among different communities.

INTERNATIONAL REPORTING AND REPRESENTATION

Contribution to the preparation of the Annual Report of the Republic of North Macedonia to the European Commission

The Commission for Prevention and Protection from Discrimination continuously, including in 2023, has been participating in the preparation of the contribution of the Republic of North Macedonia to the Report of the European Commission, in the section of Chapter 19 Social policy and employment and Chapter 23 Judiciary and fundamental rights. The material prepared by the Commission refers to non-discrimination and gender equality in labour relations and non-discrimination and promotion of equality in the field of fundamental rights, from the viewpoint of the functioning and execution of the legally prescribed mandate of the Commission in these areas. IN addition, in 2023, the Commission was active in preparing materials and participated in the 19th Subcommittee on Innovation, Information Society and Social Policy.

Contribution to the 5th Report of the Republic of North Macedonia under the International Covenant on Economic, Social and Cultural Rights

The Commission for prevention and protection against discrimination participated in the preparation of the **5th Report of the Republic of North Macedonia under the International Covenant on Economic, Social and Cultural Rights (CESCR)**. In its contribution, the Commission informed about the non-compliance of the Commission's positioning with the Paris Principles, in terms of lack of financial independence. The Commission reported that the second provision of the part of the Paris Principles, which refers to Composition and guarantees of independence and pluralism, stipulates that national institutions should have an infrastructure that is suitable for the smooth implementation of their activities, especially adequate funding. The purpose of such funding is to enable national institutions to have their own staff and premises, in order to be independent from the Government and not be subject to financial control that could affect its independence. The current financial operation and budgeting of the Commission for prevention and protection against discrimination is directly dependent on the Ministry of Finance, which is part of the executive power, i.e., the Government. The Commission cannot independently propose its budget, cannot independently dispose of its budget, nor can it independently increase its staff, according to the systematization of jobs, without the direct approval of the Ministry of Finance. This practice is a direct violation of the principle that refers to the financial independence of national human rights institutions. In addition, the Commission does not propose the budget to the Parliament, as stipulated by the Law on the Prevention of and Protection against Discrimination. The Commission submits its proposed budget to the Ministry of Finance, which, without prior consultation with the Commission, changes the proposed budget in terms of the amount of funds and allocation of funds by items and submits to the Parliament the amended budget. In addition to being a direct violation of the legally established procedure for proposing the Commission's budget and a direct violation of the financial independence in its operation, this practice often leads to voting of budgets that do not correspond with the realistic needs of the Commission.

PRESENCE OF THE COMMISSION FOR PREVENTION AND PROTECTION AGAINST DISCRIMINATION IN THE MEDIA

In 2023, the Commission continued being actively present in the media, which, according to the **Barometer for Equal Opportunities**, is illustrated by the increased rating and the trust gained among the public at large.

The Conference organized by the Commission for prevention and protection against discrimination, held in February on the topic: “Is the Republic of North Macedonia a fair country? How can institutions jointly advance the fight against discrimination?”, caused significant interest among the media and the public. It was announced that according to the Center for Change Management (CCM) research, the most common form of discrimination in the field of work and employment is discrimination on the ground of political belonging. Participants in the Conference, President Stevo Pendarovski, the Minister of Labor and Social Policy Jovana Trenchevska, the Ombudsman Naser Ziberi, the President of the Commission Ismail Kamberi, the UK Ambassador Matthew Lawson and the CCM Executive Director Neda Maleska-Sachmaroska made statements for the media.

In April, the Commission for prevention and protection against discrimination and the Network for Protection against Discrimination held a **press conference at which** they presented the Commission’s **Opinion** regarding the case of established discrimination in exercising the right to paid maternity leave and the right to paid sick leave for individual male and female farmers. The interest among the media and the public increased after the adopted **general recommendation** under which the Commission asked the Parliament of the Republic of North Macedonia to vote in favour of the amendments and supplements to Article 14 of the Law on Health Insurance in order to ensure the right to compensation during temporary inability to perform agricultural activities due to pregnancy, giving birth and nursing for individual female farmers and for amendments and supplements to Article 13 of the Law on Health Insurance in order to ensure the right to compensation during temporary inability to perform the agricultural activities due to illness and injury, for individual male and female farmers, who have health insurance with a view to eliminating the unequal treatment of individual male and female farmers, having health insurance in exercising their health insurance rights, i.e., the right to salary compensation during temporary inability to work due to illness.

The public was especially interested in the case in which the Commission established that the Ministry of Education and Science was **systematically discriminating** against students by not providing one third of the necessary textbooks for all school subjects and in all languages of instruction in the Republic of North Macedonia for the 2023/2024 school year.

In its opinion, issued with respect to a complaint filed by a parent of a secondary school student with a disability, the Commission for prevention and protection against discrimination, established **direct continued intersectional discrimination against the student by the Ministry of Education**, this being a serious form of discrimination. Furthermore, the Commission also established indirect discrimination against secondary school students with disabilities in the Law on Secondary Education itself, due to the fact that this Law does

not stipulate the concept of inclusion, as well as educational assistance for students with disabilities, thus preventing quality education on an equal basis with high school students who do not need assistance or support in the education process.

The trust in the Commission was especially strengthened among young generations, through media reports about a case in which the Commission established **discrimination by the city of Skopje against students from private faculties who did not have the right to use free public transport** equally as students at state universities.

The media also followed with great interest the case in which the Commission for prevention and protection against discrimination **established direct discrimination against 25 families**, that were deprived of their basic human right to access to clean drinking water by the Public Enterprise “Vodovod i Kanalizacija” (public utility company supplying drinking water) and by the municipality of Gazi Baba. This violation affected about the 80 most marginalized citizens in society, who live under the “Toplifikacija” bridge (near the “Belasica” bridge), on the left bank of the Vardar River, and have only one old water tap without pressure, the water of which has never been tested bacteriologically.

Perhaps this is the only such case in the Region, i.e., a case in which the Commission established serious form of discrimination or the so-called **intersectional discrimination, as well as victimization of an employee in a non-governmental organization, having its headquarters in a Scandinavian country, on the discriminatory grounds of pregnancy, sex and personal and family status in the area of labour and labor relations**. The applicant was a woman with a fixed-term employment contract who was fired in the seventh month of her pregnancy, and the baby was not provided with health insurance. In another similar case, the Commission established a serious form of discrimination after a female shop assistant reported that she was fired by the Company “Prosvetno delo Skopje” just because she was pregnant.

The media interest in the Commission was again greatly prompted after the Commission for prevention and protection against discrimination established that **female inmates are discriminated against under the Rulebook at the Idrizovo Prison**. The Directorate for the Execution of Sanctions and the Ministry of Justice amended the problematic Rulebook. According to the amendments to the Rulebook on placement, classification and transfer, adopted by the Ministry of Justice and the Directorate for the Execution of Sanctions, female prisoners received the same benefits as male prisoners.

Almost all media outlets reported the information that the Commission had established direct continued discrimination, this being serious type of **discrimination on the discriminatory grounds of personal characteristic and social status, perpetrated by the Council of Public Prosecutors against a female prosecutor**.

The cooperation that the Commission established with the Macedonian Radio Television is greatly important. Thus, topics related to discrimination and protection against discrimination are presented and elaborated every second Thursday, when a Commission member is guest in the morning live program. In their media appearances, members of the Commission educate the audience **what discrimination is and in what forms it occurs, what constitutes indirect discrimination, harassing speech, how citizens can recognize discrimination and how they can file a complaint**, informing the audience as well about the presence of discrimination at institutions and about other current topics.

Members of the Commission made guest appearances in TV programs, speaking about current

topics such as **providing public transport for all secondary school students, problems faced by persons with disabilities in the society, discrimination that is perpetrated against the LGBTI + community.**

Journalists also expressed interest in elaborating topics related to discrimination, such as the issue of psychological consequences of **online sexist hate speech**, unclear legal regulation of such speech, but also whether the highest number of cases of discrimination are perpetrated through public informing and media reports on the grounds of sexual orientation and gender identity. Journalists were also interested in the work of the Commission, the way in which the Commission processes complaints, being also interested in problems the Commission gfaces in its daily operation.

BUDGET AND FINANCIAL OPERATION

In 2023, the budget of the Commission for prevention and protection against discrimination, which is registered as program 20, in accordance with the 2023 Budget Circular, which determines the financial needs of the Commission necessary for the exercise of its legally prescribed competences, strategic priorities and work program, was projected to a total value of MKD 49,107,131.00.

When designing the 2023 budget, the Ministry of Finance projected 21,626,000.00 denars for the program of the Commission for prevention and protection against discrimination.

Under the 2023 Commission budget, no funds were approved for ensuring accessibility of the official premises of the Commission for persons with disabilities, despite the fact that the Law on the Prevention of and Protection against Discrimination stipulates that the Commission is to ensure accessibility in the execution of its competences established under the same Law.

In order that the Commission's Professional Services function more efficiently and smoothly, there was a need established for repurposing of funds, such as funds under items such procurement of furniture and remunerations. Hence, the funds allocated under the above referred to items were supplemented by repurposing funds allocated for budget items such as funds for payment of contractual services and for payment of utilities fees.

Due to increased unforeseeable costs of the items for basic salaries and allowances, the Commission submitted a request for increase of such budget items under the reprogramming of the budget for 2023. Consequently, a total of MKD 2,650,00.00 was added to the Commission's budget, by which the total budget of the Commission in 2023 was 24,276,000 denars.

In the third quarter of 2023, the Ministry of Finance requested a reduction of certain funds that the Commission will not be able to use until the end of the year. Hence, there was a reduction of funds in the total amount of MKD 898,976.00.

Before the end of the year, the Ministry of Finance submitted an additional request for the return of part of the funds, which are assumed not be used. Therefore, the Commission, in the interest of economical and efficient use of allocated funds, returned to the Ministry of Finance the remaining funds in the amount of 314,530, 00 denars.

Hence, the total budget available to the Commission in 2023 (increased after the reprogramming of the budget and reduced by the returned funds in accordance with the requirements of the Ministry of Finance) amounted to MKD 23,063,000.00.

Below is a table overview of the allocated, planned and spent funds by budget items, including the percentage of execution of the budget (by budget items and in total) in 2023:

Description of the parts of the budget	Item number	Budget	Plan	Spent funds	% of execution
Basic salaries	401	13.003.000	12.690.759	12.685.671	97,56 %
Social security contributions	402	5.067.000	4.927.494	4.925.257	97,20 %
Allowances	404	187.446	187.446	187.446	100 %

Travel and daily expenses	420	760.000	760.000	520.613	68,50 %
Utilities, heating, communication and transport	421	1.300.000	1.175.000	1.031.474	79,34 %
Materials and small inventory	423	279.000	279.000	251.327	90,08 %
Repairs and ongoing maintenance	424	419.530	419.530	132.655	31,62 %
Contract services	425	760.000	760.000	670.191	88,18 %
Other current expenses	426	575.000	575.000	540.455	93,99 %
Purchase of equipment and machinery	480	514.000	514.000	373.133	72,59 %
Buying furniture	483	126.024	126.024	126.024	100 %
Investments and non-financial assets	485	72.000	72.000	70.800	98,33 %
TOTAL		23.063.000	22.486.253	21.515.046	93,29 %

Table No. 5

ADDENDA

Addendum 1: Selected Cases from the Practice of the Commission

Indirect continued intersectional discrimination against individual female and male farmers under the Health Insurance Law

Acting upon a complaint submitted by a civil society organization, the Commission established that the Law on Health Insurance excludes individual female and male farmers from exercising their rights to benefits - the right to paid sick leave for all individual female and male farmers and the right to paid maternity leave for women - individual farmers. The Commission concluded that the unequal treatment of individual male and female farmers compared with the rest of the holders of health insurance in exercising the right to paid sick leave, is based on the grounds of personal status and belonging to a marginalized group that are intersectionally connected. The inequality of women - individual farmers is also due to intersectional grounds, namely: sex, gender, personal status and belonging to a marginalized group. Considering that the Law produces this type of discrimination continuously, for a long period of time, prolonged discrimination was also established.

The Commission recommended to the Ministry of Health to prepare and raise an initiative for appropriate amendments and supplements to the Law within 60 days in order that the discrimination is eliminated.

Discrimination on the ground of gender against female inmates in the Republic of North Macedonia

A female inmate serving a prison sentence at the Idrizovo Prison filed a complaint in which she claims that she and other female inmates are discriminated against by the Directorate for the Execution of Sanctions due to the inability to use some of the benefits for inmates prescribed in the Law on the Execution of Sanctions. Namely, only male inmates at the Idrizovo Prison (which is a closed prison) after having served one third of the sentence, may submit a request and be transferred to another open or semi-open facility. After this they can utilize benefits such as visits outside the prison up to four hours; free exit from the prison up to seven hours; leave of absence up to 15 days during the year; full or partial use of vacation outside the prison, as well as employment outside the prison. Female inmates cannot be transferred to a semi-open or open facility and use these benefits, because such facilities do not exist for female inmates.

The Commission established direct discrimination by the Directorate for the Execution of Sanctions against the applicant, as well as against all female inmates in the Republic of North Macedonia and recommended that within 6 months Directorate, in cooperation with other relevant institutions prepare an Action Plan with activities and budget sources for adaptation /reconstruction/construction of semi-open and open institutions for female inmates.

The Commission encouraged amendments to the Law on Registering Residence and Place of Stay and to the Law on ID cards

The Commission for Prevention and Protection against Discrimination played a significant role in the adoption of amendments and supplements to the Law on Registering Residence and Place of Stay and the Law on Identity Card. The said amendments enabled persons who do not own property or do not have any possibility of producing evidence of property ownership or a lease contract and therefore remained without a registered residential address, and thus without an identity card, to resolve this problem. Previously, acting upon a complaint filed against the Ministry of Internal Affairs, for discrimination on grounds of property status and ethnic belonging, the Commission for prevention and protection against discrimination issued an opinion, which established indirect discrimination on grounds of property status and social origin in the area of justice and administration perpetrated by the Ministry of Internal Affairs that also proposes and then implements the Law on Registering Residence and place of stay and issued a recommendation that the Ministry of Internal Affairs in the shortest possible time, and no later than three months, propose legal amendments and supplements to the Law on Registering Residence and place of Stay of Citizens, which will enable registration of residence/place of stay for persons who do not own property, nor have property under lease. With the amendments to the Law on Registering Residence and Place of Stay and the Law on Identity Card, the Commission established that the Ministry of Internal Affairs fulfilled the recommendation, and thus a step forward was made towards a more equal society for all citizens.

Discrimination and victimization on grounds of pregnancy, sex and personal characteristic perpetrated by an international civil society organization

In a specific case, when discrimination perpetrated by an International civil society organization was reported, the Commission for prevention and protection against discrimination established intersectional direct discrimination and victimization on grounds of pregnancy, sex and personal characteristic in the area of labour and labour relations. The applicant reported discrimination, discriminatory practices or offensive language and claimed that she was targeted by the regional director with exclusion from tasks, events, responsibilities and decisions related to her position, which resulted in the non-renewal of her employment contract, while she was in an advanced stage of pregnancy. The Commission, after establishing discrimination, recommended that discriminators in the future refrain from practices that produce unequal treatment and discrimination of employees on the grounds of sex, pregnancy and personal characteristic or any other discriminatory grounds when exercising their employment rights and to respect and apply the legally guaranteed protection against discrimination on grounds of pregnancy, giving birth and nursing. It was also recommended to the discriminator to refrain from practices that produce victimization of an employees who requested protection against discrimination.

In a public appearance a cleric committed harassment on grounds of sexual orientation and gender identity against the LGBTI + community

The Commission for prevention and protection against discrimination established harassment on grounds of sexual orientation and gender identity in the area of public information and the media committed against the LGBTI + community. It was about a public appearance of a priest, i.e., a guest appearance on a television show, with a harassing speech against persons from this community. The Commission recommended that the discriminator in the future refrain from public appearances that contain harassing content on grounds of sexual orientation and gender identity or any discriminatory grounds, in accordance with the Law on the Prevention of and Protection against Discrimination and apologize publicly. Since the established discriminator refused to act in line with the recommendation, the Commission submitted a request for institute misdemeanour proceedings.

Direct, continued, intersectional discrimination on the grounds of disability and age perpetrated by the Ministry of Education and Science has been established

The Commission for prevention and protection against discrimination established direct, continued, intersectional discrimination based on disability and age in the field of education perpetrated by the Ministry of Education and Science and the Minister of Education and Science, as well as indirect, continued intersectional discrimination based on disability and age in the area of education committed by the Ministry of Education, under the Law on Secondary Education against students with special education needs at secondary education. After receiving a complaint for protection against discrimination, for not providing an educational assistant for a student with special education needs in secondary education, working on the case, the Commission found that the Law does not envisage the concept of inclusion and thus does not envisage provision of educational assistance for secondary school students with special education needs, nor support for secondary school students with disabilities. Thus, reasonable accommodation at the level of secondary education to cater for the needs of students with special education needs who are enrolled in vocational secondary schools, general secondary schools and at secondary art schools was omitted, because the Law does not stipulate any manner of conditions enabling these students to follow the instruction in the regular education process, i.e., the Law does not envisage the concept of inclusion. In this way, the discrimination produced by the Law has harmful consequences for affected students, such as impossibility of acquiring quality education on an equal basis with secondary school students who do not need additional assistance or support in the education process. Based on the established discrimination, the Commission for prevention and protection against discrimination in its Opinion gave a recommendation that the Ministry of Education and Science eliminate the unequal treatment against the applicant, by providing him with an educational assistant and the same quality of secondary education as well as to other secondary school students in need of education support and that the Ministry raise an initiative for amendments and supplements to the current Law on Secondary Education or to raise an initiative for adoption of new proposed Law on Secondary Education, in which the principle of inclusion will be properly integrated and equal quality of secondary education will be provided for students with special education needs/disability in regular secondary education.

Continued discrimination and harassment on grounds of age and pregnancy, giving birth and nursing in the area of employment at justice system institution

Especially strong public interest was caused by the case of established direct continued discrimination as a more serious form of discrimination on grounds of personal characteristic and social status, once expressed as age, and the second time as pregnancy, giving birth and nursing, perpetrated by the Council of Public Prosecutors of the Republic of North Macedonia against the public prosecutor Lenche Ristoska. The Commission also found in this case harassment as a type of discrimination on the grounds of pregnancy, giving birth and nursing, committed by the former president of the Council of Public Prosecutor Antonio Jolevski in the form of a public statement given to the media, in the area of labor relations in the justice system. Namely, the decision of the Commission in this particular case aims to indicate that women should not be put in a situation where they have to choose between self-realization at a private level as parents and their realization at a professional level. The progress of women in their professional career must not be prevented due to pregnancy, absence from the performance of work tasks during pregnancy, giving birth and nursing and this cannot be the subject of discussion and a decisive circumstance when making a decision on employment or promotion of women on their jobs. This form of discrimination speaks of the existence of unequal conditions for men and women in the labour market and has a key impact on gender inequality in the field of labour relations. Furthermore, when deciding on the employment or promotion of women, their expertise and competence should be taken into account and not their age. In this case, the Commission recommended that the established discriminator – the Council of Public Prosecutors, in the performance of its legal competences, should in the future refrain from practices that produce unequal treatment and discrimination against public prosecutors on any discriminatory grounds when exercising their employment rights, including the possibility of promotion and to respect and apply the legally guaranteed protection against discrimination on all grounds – especially pregnancy, giving birth and nursing. It was also recommended that the former president of the Council - Antonio Jolevski, now a member of the Council, apologize in writing to the public prosecutor Lenche Ristoska for the committed discrimination in the form of harassing speech against her. Given that the Commission's recommendations were not acted upon within the established deadline, a request for institution of misdemeanour proceedings before a competent court will be submitted accordingly.

An MP called for, encouraged and instructed to discriminate against transgender people on Facebook

The Commission for prevention and protection against discrimination found calling for, encouragement and instruction to discriminate on grounds of gender identity in the area of public information and media by a Member of the Parliament of the Republic of North Macedonia against transgender persons. The reported person, with a discriminatory post on Facebook, encouraged comments containing harassment on grounds of sexual orientation and gender identity, as a form of discrimination, and he did not take responsibility to moderate or remove them, given that they are on his profile. When delivering the opinion, the Commission especially took into account the fact that the discriminator is a member of the Parliament of the Republic of North Macedonia and thus has an important social responsibility. The Commission recommended that the discriminator remove the post, and in the future refrain from activities that call for and incite discrimination or that instruct the perpetration of discrimination on any grounds. The recommendation given by Commission was fulfilled, the concerned person removed the post from the Facebook social network.

Прилог 2: Завршна сметка

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7	4	8	3	7	8	3																					
0	2	0	1	1	6	2	9	4	4	6	3	7	1	6													

1 2 3

Вид, раб

Назив на субјектот

Адреса, седиште и телефон

Единствен даночен број

Идентификационен број

- Комисија за спречување и заштита од дискриминација

- Даме Груев Бр.1 Скопје

- 4080021595665

Резервни кодекси

(корисници на средства од Буџетот)

ПРИХОДИ И РАСХОДИ

во текот на годината - Биланс на приходите и расходите
од 01.01.2022 до 31.12.2022 година

1	2	ПОЗИЦИЈА	Ознака на АОП	Износ	
				Претходна година	Тековна година
3	4	5	6	7	8
		I. ТЕКОВНИ РАСХОДИ	001	8.084.513	15.155.411
		а) ПЛАТИ И НАДОМЕСТОЦИ	002	6.938.614	12.481.138
1	401	Плати и надоместоци	003	4.958.608	8.918.032
2	402	Придонеси за социјално осигурување	004	1.926.006	3.464.106
3	403	Останати придонеси од плати	005		
4	404	Надоместоци	006	54.000	99.000
		б) РЕЗЕРВИ И НЕДЕФИНИРАНИ РАСХОДИ (од 008	007	0	0
5	411	Финансирање на нови програми и потпрограми	008		
6	412	Постојана резерва (непредвидливи расходи)	009		
7	413	Тековни резерви (разновидни расходи)	010		
8	414	Резерви за капитални расходи	011		
		в) СТОКИ И УСЛУГИ	012	1.145.899	2.639.172
9	420	Патни и дневни расходи	013	15.881	570.828
10	421	Комунални услуги, греење, комуникација и	014	309.069	907.483
11	423	Материјали и ситен инвентар	015	211.174	226.834
12	424	Поправки и тековно одржување	016	284.784	44.012
13	425	Договорни услуги	017	142.800	588.977
14	426	Други тековни расходи	018	182.191	301.038
15	427	Привремени вработувања	019	0	0

1	2	ПОЗИЦИЈА	Ознака на АОП	Износ	
				Претходна година	Тековна година
3	4	5	6	7	8
		г) ТЕКОВНИ ТРАНСФЕРИ ДО ВОНБУЏЕТСКИ	020	0	0
16	431	Трансфери до Фондот за ПИОМ	021		
17	432	Трансфери до Агенцијата за вработување	022		
18	433	Трансфери до Фондот за здравствено	023		
		д) ТЕКОВНИ ТРАНСФЕРИ ДО ЕЛС	024	0	0
19	441	Дотации од ДДВ	025		
20	442	Наменски дотации	026		
21	443	Блок дотации	027		
22	444	Дотации за делегирани одделни надлежности	028		
		ѓ) КАМАТНИ ПЛАЌАЊА	029	0	0
23	451	Каматни плаќања кон нерезидентни кредитори	030		
24	452	Каматни плаќања кон домашни кредитори	031		
25	453	Каматни плаќања кон други нивоа на власт	032		
		е) СУБВЕНЦИИ И ТРАНСФЕРИ (од	033	0	35.101

26	461	Субвенции за јавни претпријатија	034		
27	462	Субвенции за приватни претпријатија	035		
28	463	Трансфери до невладини организации	036		
29	464	Разни трансфери	037	0	35.101
30	465	Исллати по извршни исправи	038		
		ж) СОЦИЈАЛНИ БЕНЕФИЦИИ (од	039	0	0
31	471	Социјални надоместоци	040		
32	472	Плаќања на бенефиции од Фондот за ПИОМ	041		
33	473	Плаќање на надоместоци од Агенцијата за	042		
34	474	Плаќање на надоместоци од Фондот за	043		
		II. КАПИТАЛНИ РАСХОДИ	044	1.707.801	884.783
35	480	Купување на опрема и машини	045	1.053.385	779.881
36	481	Градежни објекти	046		
37	482	Други градежни објекти	047		
38	483	Купување на мебел	048	591.416	72.452
39	484	Стратешки стоки и други резерви	049		
40	485	Вложувања и нефинансиски средства	050	63.000	32.450
41	486	Купување на возила	051		
42	487	Капитални трансфери	052		
43	488	Капитални дотации до ЕЛС	053		
44	489	Капитални субвенции за претпријатија и	054		

1	2	ПОЗИЦИЈА 3	Ознака на АОП 4	Износ	
				Претходна година 5	Тековна година 6
		III. ОТПЛАТА НА ГЛАВНИНА (од 056 до 058)	055	0	0
45	491	Отплата на главнина до нерезидентни	056		
46	492	Отплата на главнина кон домашни институции	057		
47	493	Отплата на главнина до други нивоа на власт	058		
		А. ВКУПНО РАСХОДИ	059	9.792.314	16.040.194
		Б. ОСТВАРЕН ВИШОК НА ПРИХОДИ-ДОБИВКА	060	0	0
48	811,812	В. ДАНОЦИ, ПРИДОНЕСИ И ДРУГИ	061		
		Г. НЕТО ВИШОК НА ПРИХОДИ-ДОБИВКА ПО	062	0	0
		Д. РАСПОРЕДУВАЊЕ НА НЕТО ВИШКОТ НА	063	0	0
49	830	За покривање на загуба	064		
50	831	За поврат во буџетот односно фондот	065		
51	833	За пренос во наредната година	066		
		Г. ВКУПНО	067	9.792.314	16.040.194
		П Р И Х О Д И:	068	0	0
52	711	Данок од доход, од добивка и од капитални	069		
53	712	Придонеси за социјално осигурување	070		
54	713	Даноци од имот	071		
55	714	Домашни даноци на стоки и услуги	072		
56	715	Данок од меѓународна трговија и трансакции	073		
57	716	Еднократни посебни такси	074		
58	717	Даноци на специфични услуги	075		
59	718	Такси за користење или дозволи за	076		
		II. НЕДАНОЧНИ ПРИХОДИ	077	0	0
60	721	Претприемачки приход и приход од имот	078		
61	722	Глоби, судски и административни такси	079		
62	723	Такси и надоместоци	080		
63	724	Други владини услуги	081		
64	725	Други неданочни приходи	082		

1	2	ПОЗИЦИЈА 3	Ознака на АОП 4	Износ	
				Претходна година 5	Тековна година 6
		III. КАПИТАЛНИ ПРИХОДИ	083	0	0
65	731	Продажба на капитални средства	084		
66	732	Продажба на стоки	085		
67	733	Продажба на земјиште и нематеријални	086		

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 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26

Вид раб _____
 Назив на субјект _____
 Адреса, седиште и телефон - Колекција за спречување и заштита од дискриминација
 Единствен даночен број - Даме Груев бр.1 Скопје 0 23232368
 - 4080021595665

Резервни коденси

БИЛАНС НА СОСТОЈБА
 на ден 31.12.2022 година
 (во денари)

Ред.бр	Група на сметки, или сметка	ПОЗИЦИЈА	Ознака на АОП	Износ				Нето (6 - 7)
				Претходна состојба(почетна состојба)	Бруто	Исправка на вредноста	7	
1	2	3	4	5	6	7	8	
		A) АКТИВА - ПОСТОЈАНИ СРЕДСТВА (112+113+114+122+123)	111	1.781.154,00	2.766.575,00	586.858,00	2.179.717,00	
1	0	I. НЕМАТЕРИЈАЛНИ СРЕДСТВА	112				0,00	
2	010,011,0 12 и 015	II. МАТЕРИЈАЛНИ ДОБРА И ПРИРОДНИ БОГАТСТВА	113				0,00	
3	020 и 020а	III. МАТЕРИЈАЛНИ СРЕДСТВА (115 ДО 121)	114	1.781.154,00	2.766.575,00	586.858,00	2.179.717,00	
4	021 и 029 д	Градежни објекти	115				0,00	
5	022 и 029	Станови и деловни објекти	116					
6	023 и 029 д	Опрема	117	1.781.154,00	2.766.575,00	586.858,00	2.179.717,00	
7	024 и 029 д	Повојгодишни насади	118					
8	025 и 029	Основно стадо	119					
9	026 и 029 д	Други материјални средства	120					
10	030	Аванси за материјални средства	121					
		III - I. МАТЕРИЈАЛНИ СРЕДСТВА ВО ПОДГОТОВКА	122					

Ред.бр	Група на сметки, или сметка	ПОЗИЦИЈА	Ознака на АОП	Износ				Нето (6 - 7)
				Претходна состојба(почетна состојба)	Бруто	Исправка на вредноста	7	
1	2	3	4	5	6	7	8	

11	04	IV. ДОЛГОРОЧНИ КРЕДИТИ И ПОЗАЈМИЦИ ДАДЕНИ ВО ЗЕМЈАТА И СТРАНСТВО И ОРОЧЕНИ СРЕДСТВА	123							
		Б) ПАРИЧНИ СРЕДСТВА И ПОБАРУВАЊА	124	966.149,00	1.429.486,00	0,00	0,00	1.429.486,00	0,00	1.429.486,00
		I. ПАРИЧНИ СРЕДСТВА (128 до 133)	125	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	12	100 Сметна	126							
	13	101 Благајна	127							
	14	102 Издвоени парични средства	128							
	15	103 Отворени акредитиви	129							
	16	104 Девизна сметка	130							
	17	105 Девизни акредитиви	131							
	18	106 Девизна благајна	132							
	19	108 Други парични средства	133							
	20	11 II. ХАРТИИ ОД ВРЕДНОСТ	134							
		III. ПОБАРУВАЊА (136 до 139)	135	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	21	120 Побарувања од буџетот	136							
	22	121 Побарувања од фондот	137							
	23	122 и 129 Побарувања од купувачи во земјата	138							
	24	123 и 129 Побарувања од купувачи во странство	139							
	25	13 IV. ПОБАРУВАЊА ЗА ДАДЕНИ АВАНСИ, ДЕПОЗИТИ И КАУЦИИ	140							
	26	14 V. КРАТКОРОЧНИ ФИНАНСИСКИ ПОБАРУВАЊА	141							

Ред бр	Група на сметки или сметка	ПОЗИЦИЈА	Ознака на АОП	Износ			
				Претходна состојба (почетна состојба)	Бруто	Исправка на вредноста	Нето (6 - 7)
1	2	3	4	5	6	7	8
27	15	VI. ПОБАРУВАЊА ОД ВРАБОТЕНИТЕ	142				
28	16	VII. ФИНАНСИСКИ ПРЕСЕТКОВНИ ОДНОСИ	143				
29	17	VIII. ПОБАРУВАЊА ОД ДРЖАВАТА И ДРУГИ ИНСТИТУЦИИ	144				
30	190 до 197	IX. АКТИВНИ ВРЕМЕНСКИ РАЗГРАНИЧУВАЊА	145				
31	198	Други активни временски разграничувања	146	966.149,00	1.429.486,00	0,00	1.429.486,00
		V) МАТЕРИАЛИ, РЕЗЕРВНИ ДЕЛОВИ И СИТЕН ИНВЕНТАР (148 до 153)	147	0,00	0,00	0,00	0,00
32	31	Материјали	148				
33	32	Резервни делови	149				
34	36	Ситен инвентар	150				
35	60	Производство	151				
36	63	Готови производи	152				
37	65,66 и 67	Стоки, аванси, депозити и кауции	153				

Ред.бр	Група на сметки, или сметка	П О З И Ц И Ј А	Ознака на АОП	Износ		0,00	0,00	0,00	0,00
				Претходна состојба (почетна состојба) (тековна состојба)	Износ на денот на билансирање				
1	2	3	4	5	6				
		П НЕПОКРИЕНИ РАСХОДИ И ДРУГИ ДОЛГОРОЧНИ КРЕДИТИ И ЗАЕМИ (155 до 157)	154						
38	090	Непокриени расходи од поранешни години	155						0,00
39	092	Непокриени расходи	156						
40	095	Примени долгорочни кредити и заеми	157						
41	08	III. ДРУГИ СРЕДСТВА	158						
42	990 до 994	ВКУПНА АКТИВА (111+124+147+154+156) ВОНБИЛАНСНА ЕВИДЕНЦИЈА-АКТИВА	159		2.747.303,00	4.196.061,00		586.858,00	3.609.203,00
			160		93,00	97,00			97,00
					ИЗНОС				
		П О З И Ц И Ј А							
		I. ПАСИВА: ИЗВОРИ НА КАПИТАЛНИ СРЕДСТВА (162+163)	161		1.781.154,00	2.179.717,00			
43	900	Државен - јавен капитал	162		1.781.154,00	2.179.717,00			
44	901	Останат капитал (заемки на материјали,	163						
45	91	II Резервационна резерва	164						
46	920	III. ДОЛГОРОЧНИ ОБВРСКИ (166 до 172)	165		0,00	0,00			0,00
47	922	Обврски по долгорочни кредити	166						
48	923	Вложувања од странски лица	167						
49	924	Кредити од банки во земјата	168						
50	925	Други кредити во земјата	169						
51	927	Кредити од странство	170						
52	928	Долгорочни обврски за примени депозити и други долгорочни обврски	171						
		IV. ТЕКОВНИ ОБВРСКИ	172						
53	21	(174+175+180+181+189+195+196+197+198) а) Краткорочни обврски по оснoв на хартии	173		966.149,00	1.429.486,00			
		б) Краткорочни обврски спрема добавувачи	174						
54	220	Обврски спрема добавувачи во земјата	175		111.602,00	275.066,00			
55	221	Обврски спрема добавувачи во странство	176		59.602,00	191.854,00			
			177						

Ред.бр	Група на сметки, или сметка	П О З И Ц И Ј А	Ознака на АОП	Износ		5	6
				Претходна состојба (почетна состојба) (тековна состојба)	Износ на денот на билансирање		
1	2	3	4	5	6		
56	224	Обврски спрема добавувачи за	178				
57	225	Обврски спрема добавувачи - граѓани	179		52.000,00		83.121,00
58	23	φ) Примени аванси, депозити и калџии	180				

			г) Краткорочни финансиски обврски (182 до 188)	181	0,00	0,00
59	240		Обврски од заеднички работење со субјектите	182		
60	241		Обврски за кредити во земјата	183		
61	242		Обврски за кредити во странство	184		
62	243		Обврски за вложени средства во земјата	185		
63	245		Други краткорочни финансиски обврски	186		
64	246		Обврски спрема работниците	187		
65	247		Обврски по запирање на работниците	188		
			д) Обврски спрема државата и други институции (190 до 194)	189	5.777,00	6.707,00
66	250		Обврски за данок на додадена вредност	190		
67	251		Обврски за акцизи	191		
68	252		Обврски за царини и царински давачки	192		
69	253		Обврски за даноци и придонеси по договор	193	5.777,00	6.707,00
			Обврски за други даноци и придонеси	194		

Ред. бр.	Група на сметки или сметка	ПОЗИЦИЈА	Ознака на АОП	ИЗНОС	
				Претходна состојба (почетна состојба)	Износ на денот на билансирање
1	2	3	4	5	6
70	26	г) Финансиски и пресметковни односи	195		
71	27	е) Обврски за даноци и придонеси од добивка	196		
72	28	ж) Краткорочни обврски за плати и други обврски спрема вработените	197	848.770,00	1.147.713,00
73	29	з) Пасивни временски раѓраничувања	198		
74	98	и. ИЗВОРНИ ДРУГИ СРЕДСТВА - Извори на други средства	199		
75	955 до 999	ВКУПНА ПАСИВА (161+164+165+173+199)	200	2.747.303,00	3.609.203,00
		ВОНБИЛАНСНА ЕВИДЕНЦИЈА - ПАСИВА	201	93,00	97,00

Во Скопје
На ден 28.02.2023

Лице одговорно за составување на
билансот
Далибор Давлески



Директор,
Исмаил Љ. Камбери

Образец „ДЕ“

			Период								Контролор														
5	1	0	0	7	4	8	3	7	8	3	0	2	0	1	1	6	2	9	4	4	6	3	7	1	6
1	2	3	4	5	6	7	8	9	1	11	1	1	1	1	16	1	1	1	2	2	2	2	24	2	26
			0								2 3 4 5 7 8 9 0 1 2 3 5														
Вид работа			Идентификационен број (ЕМБС)								Резервни кодекси														

Назив на субјектот - **Комисија за спречување и заштита од дискриминација**
 Адреса, седиште и телефон : - **Ул. Даме Груев 1, 1000 Скопје Скопје 023232368**
 Адреса за е-пошта: - **contact@kszd.mk**
 Единствен даночен број: - **4080021595665**

ПОСЕБНИ ПОДАТОЦИ
 за државна евиденција за корисниците на средства
 од Буџетот на фондовите

(во денари)

Ред. бр.	Група на сметки, сметка д=дел	Позиција	Ознака на АОП	Износ	
				Претходна година	Тековна година
1	2	3	4	5	6
		А. НЕМАТЕРИЈАЛНИ СРЕДСТВА			
1.	000	Набавна вредност на основачки издатоци	601		
2.	008д	Вредносно усогласување (ревалоризација) на основачки издатоци	602		
3.	009д	Акумулирана амортизација (исправка на вредноста) на основачки издатоци	603		
4.		Сегашна вредност на основачки издатоци (< или = на АОП 112 од БС)	604		
5.	001	Набавна вредност на издатоци во истражувања и развој	605		
5.1.		Плата и надоместоци на плата на вработените кои директно работат на истражувања и развој	606		
5.2.		Трошоци за материјали и услуги ¹ користени или потрошени при истражувања и развој	607		

¹ Трошоци за сировини и материјал, трошоци за енергија, трошоци за ситен инвентар, трошоци за амбалажа, трошоци за резервни делови и материјали за одржување на објектите и опремата, интелектуални услуги и други услуги кои се услов за истражувањето и развојот за сопствени цели.

Ред. бр.	Група на сметки, сметка д=дел	Позиција	Ознака на АОП	Износ	
				Претходна година	Тековна година
1	2	3	4	5	6
5.3.		Амортизација на недвижности, постројки и опрема користени при истражувања и развој	608		
5.4.		Амортизација на патенти и лиценци користени при истражувања и развој	609		
6.	008д	Вредносно усогласување (ревалоризација) на издатоци во истражување и развој	610		
7.	009д	Акумулирана амортизација (исправка на вредноста) на издатоци во истражување и развој	611		
8.		Сегашна вредност на издатоци за истражување и развој (< или = на АОП 112 од БС)	612		
9.	002д	Набавна вредност на патенти, лиценци, концесии и други права	613		
10.	008д	Вредносно усогласување (ревалоризација) на патенти, лиценци, концесии и други права	614		
11.	009д	Акумулирана амортизација (исправка на вредноста) на патенти, лиценци, концесии и други права	615		
12.		Сегашна вредност на патенти, лиценци, концесии и други права (< или = на АОП 112 од БС)	616		
13.	002д	Набавна вредност на софтвер со лиценца	617		
14.	008д	Вредносно усогласување (ревалоризација) на софтвер со лиценца	618		
15.	009д	Акумулирана амортизација (исправка на вредноста) на софтвер со лиценца	619		
16.		Сегашна вредност на софтвер со лиценца (< или = АОП 112 од БС)	620		
17.	002д	Набавна вредност на софтвер развиен за сопствена употреба	621		

Ред. бр.	Група на сметки, сметка д=дел	Позиција	Ознака на АОП	Износ	
				Претходна година	Тековна година
1	2	3	4	5	6
18.	008д	Вредносно усогласување (ревалоризација) на софтвер развиен за сопствена употреба	622		
19.	009д	Акумулирана амортизација (исправка на вредноста) на софтвер развиен за сопствена употреба	623		
20.		Сегашна вредност на софтвер развиен за сопствена употреба (< или = АОП 112 од БС)	624		
21.	002д	Набавна вредност на набавени бази на податоци	625		
22.	008д	Вредносно усогласување (ревалоризација) на набавени бази на податоци	626		
23.	009д	Акумулирана амортизација (исправка на вредноста) на набавени бази на податоци	627		
24.		Сегашна вредност на набавени бази на податоци (< или = АОП 112 од БС)	628		
25.	002д	Набавна вредност на бази на податоци развиени за сопствена употреба	629		
26.	008д	Вредносно усогласување (ревалоризација) на бази на податоци развиени за сопствена употреба	630		
27.	009д	Акумулирана амортизација (исправка на вредноста) на бази на податоци развиени за сопствена употреба	631		
28.		Сегашна вредност на бази на податоци развиени за сопствена употреба (< или = АОП 112 од БС)	632		
29.	003	Набавна вредност на други нематеријални права	633		
30.	008д	Вредносно усогласување на други нематеријални права (ревалоризација)	634		
31.	009д	Акумулирана амортизација (исправка на вредноста) на други нематеријални права	635		

Ред. бр.	Група на сметки, сметка д=дел	Позиција	Ознака на АОП	Износ	
				Претходна година	Тековна година
1	2	3	4	5	6
32.		Сегашна вредност на други нематеријални права (< или = АОП 112 од БС)	636		
		Б.МАТЕРИЈАЛНИ ДОБРА И ПРИРОДНИ БОГАТСТВА			
33.	010	Земјиште	637		
34.	018д	Вредносно усогласување (ревалоризација) земјиште	638		
35.		Сегашна вредност на земјиште (< или = АОП 113 од БС)	639		
36.	011	Шуми	640		
37.	018д	Вредносно усогласување (ревалоризација) шуми	641		
38.		Сегашна вредност на шуми (< или = АОП 113 од БС)	642		
39.	018	Вредносно усогласување (ревалоризација) на материјалните добра и природните богатства	643		
		В. МАТЕРИЈАЛНИ СРЕДСТВА			
40.	022д	Набавна вредност на информациска и телекомуникациска опрема ²⁾	644		
41.	028д	Вредносно усогласување (ревалоризација) на информациска и телекомуникациска опрема	645		
42.	029д	Акумулирана амортизација (исправка на вредноста) на информациска и телекомуникациска опрема	646		
43.		Сегашна вредност на информациска и телекомуникациска опрема (< или = АОП 117 од БС)	647		
44.	022	Набавна вредност на компјутерска опрема ³⁾	648	1.011.651	1.445.727
45.	028д	Вредносно усогласување (ревалоризација) на компјутерска опрема	649		215.016

² Уреди со електронска контрола, како и електронски компоненти кои претставуваат дел од овие уреди (радио, телевизиска и комуникациона опрема и апарати).

³ Хардвер и периферни единици, машини за обработка на податоци, печатари, скенери и слично.

Ред. бр.	Група на сметки, сметка д=дел	Позиција	Ознака на АОП	Износ	
				Претходна година	Тековна година
1	2	3	4	5	6
46.	029д	Акумулирана амортизација (исправка на вредноста) на компјутерска опрема	650	35.892	339.736
47.		Сегашна вредност на компјутерска опрема (< или = АОП 117 од БС)	651	975.759	1.321.007
48.	025	Набавна вредност на други материјални средства	652		946.441
49.	028д	Вредносно усогласување (ревалоризација) на други материјални средства	653		159.391
50.	029д	Акумулирана амортизација (исправка на вредноста) на други материјални средства	654		247.122
51.		Сегашна вредност на други материјални средства (< или = АОП 120 од БС)	655		858.710
52.		Драгоцени метали и камења	656		
53.		Антиквитети и други уметнички дела	657		
54.		Други скапоцености	658		
		Г. КРАТКОРОЧНИ ОБВРСКИ ЗА ПЛАТИ И ДРУГИ ОБВРСКИ СПРЕМА ВРАБОТЕНИТЕ			
55.	280	Обврски за плати и надомести на плати (< или = на АОП 197од БС)	659	848.770	1.147.713
56.	281	Обврски за нето плати (< или = на АОП 197од БС)	660	559.914	761.278
57.	282	Надоместоци на нето плати (< или = на АОП 197 од БС)	661		
58.	284	Даноци од плати и надомести (< или = на АОП 197од БС)	662	51.205	64.878
59.	285	Придонеси од плати и надомести од плати (< или = на АОП 197 од БС)	663	237.651	321.557
		Д. РАСХОДИ			
		Г. Комунални услуги, греење, комуникација и транспорт			
60.	421д	Електрична енергија (< или = на АОП 014 од БПР)	664	81.735	25.255
61.	421д	Водовод и канализација (< или = на АОП 014 од БПР)	665	843	342

Ред. бр.	Група на сметки, сметка д=дел	Позиција	Ознака на АОП	Износ	
				Претходна година	Тековна година
1	2	3	4	5	6
63.	421д	Горива и масла (< или = на АОП 014 од БПР)	667		
		II. Материјали и ситен инвентар			
64.	423д	Униформи (< или = на АОП 015 од БПР)	668		
65.	423д	Обувки (< или = на АОП 015 од БПР)	669		
66.	423д	Прехранбени продукти и пијалаци (< или = на АОП 015 од БПР)	670		
67.	423д	Лекови (< или = на АОП 015 од БПР)	671		
		III. Договорни услуги			
68.	425д	Провизија за платен промет и банкарска провизија (< или = на АОП 017 од БПР)	672	1400	1400
69.	425д	Консултантски услуги (Издатоци за авторски хонорари) (< или = на АОП 017 од БПР)	673	141400	587552
70.	425д	Осигурување на недвижности и права (< или = на АОП 017 од БПР)	674		
71.	425д	Плаќања за здравствени организации од Министерството за здравство (< или = на АОП 017 од БПР)	675		
72.	425д	Здравствени услуги во странство (< или = на АОП 017 од БПР)	676		
		IV. Други тековни расходи			
73.	426д	Други оперативни расходи (< или = на АОП 018 од БПР)	677	34.219	41.011
		V. Разни трансфери			
74.	464д	Државни награди и одликувања (< или = на АОП 037 од БПР)	678		
75.	464д	Трансфери при пензионирање (< или = на АОП 037 од БПР)	679		
		VI. Социјални надоместоци			
76.	471д	Еднократна парична помош и помош во натура (< или = на АОП 040 од БПР)	680		
77.	471д	Детски додаток (< или = на АОП 040 од БПР)	681		
78.	471д	Помош за здравствена заштита на растенија и животни (< или = на АОП 040 од БПР)	682		
79.	471д	Исхрана за бездомници и други социјални лица (< или = на АОП 040 од БПР)	683		

Ред. бр.	Група на сметки, сметка д=дел	Позиција	Ознака на АОП	Износ	
				Претходна година	Тековна година
1	2	3	4	5	6
		Г. ПРИХОДИ			
		Г.1. Такси и надоместоци			
80.	723д	Закупнини (< или = на АОП 079 од БПР)	684		
		Г.2. Трансфери од други нивоа на власт			
81.	741д	Трансфери од Буџетот на Република Македонија (< или = на АОП 088 од БПР)	685	9.792.314	16.040.194
82.	741д	Трансфери од буџетите на Фондовите (< или = на АОП 088 од БПР)	686		
83.	741д	Блок дотации на општината по одделни намени (< или = на АОП 088 од БПР)	687		
		Г.3. ПОСЕБНИ ПОДАТОЦИ			
84.		Просечен број на вработени врз основа на состојбата на крајот на месецот	688		22

Во Скопје
На ден
28.02.2023

Лице одговорно за составување
на образецот




М.П. Одговорно лице
ПРЕТСЕДАТЕЛ



М.П. на ЦРМ и дата на приемот _____

Контролата ја извршиле: _____

--	--	--	--	--	--

Период

Контролор

			0	7	4	8	3	7	8	3	0	2	0	1	1	6	2	9	4	4	6	3	7	1	6
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26

Вид
работаИдентификационен број
(ЕМБС)

Резервни кодекси

Назив на субјектот **Комисија за спречување и заштита од дискриминација**
 Адреса, седиште и телефон **Ул.Даме Груев 1, 1000 Скопје** Скопје **023232368**
 Адреса за е-пошта **contact@kszd.mk**
 Единствен даночен број **4080021595665**

СТРУКТУРА НА ПРИХОДИ ПО ДЕЈНОСТИ (СПД-РЕКАПИТУЛАР)
 во периодот од 01.01.2022 до 31.12.2022 година
 020116294463716

НКД (Национална класификација на дејности)			Остварени приходи (во денари) ³
Ред. бр.	Класа ¹	Назив ²	
1.	84.11	Општи дејности на јавната управа	16.040.194
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			

НКД (Национална класификација на дејности)			Остварени приходи (во денари) ³
Ред. бр.	Класа ¹	Назив ²	
14.			
15.			
16.			
17.			
18.			

1) Во колоната за „Класа“ се внесува нумеричка ознака за класа согласно НКД за дејноста од која субјектот остварува приход.

2) Во колоната „Назив“ се внесува описно називот на дејноста според НКД од која субјектот остварува приход.

3) Во колоната „Остварени приходи“ се внесува износот на остварени приходи по дејности.

РЕГИСТРИРАНА ПРЕТЕЖНА ДЕЈНОСТ (Со назначување на шифра и назив на класа на дејноста утврдена со НКД)

ОСТВАРЕНИ ПРИХОДИ ПРЕТЕЖНО ОД _____ ДЕЈНОСТ-

(Со назначување на шифра и назив на класа на дејноста утврдена со НКД)

Лице одговорно за составување на образецот:

Име и презиме Далибор Јовчевски

Потпис _____

Во Скопје

На ден 28.02.2023 година.



Име и презиме на законскиот застапник

Исмаил Камбери

Потпис _____

* За трговските друштва не е задолжителна употреба на официјалниот печат согласно Законот за трговските друштва.



Државна агенција за
Република Северна Македонија
УПРАВА ЗА ДАНОЧНО ПОСОЈУВАЊЕ

ДАНОЧЕН БИЛАНС за оданочување на добивка

ДБ

* Подготвува Удвора за јавни приходи

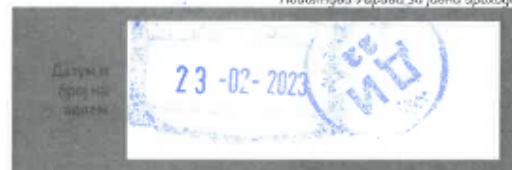
Посебен даночен статус: Заштитни друштва ТИРЗ Казнено поправни домови

Единствен даночен број: 4 0 8 0 0 2 1 5 9 5 6 6 5

Скратен назив и адреса на вистинско седиште за контакт: Комисија за спречување и заштита од дискриминација Ул. Даме Груев бр.1 1000 Скопје

Телефон: 02-3232368

е-пошта: contact@kszd.mk



Даночен период: од 01.01.2022 до 31.12.2022

Рок за поднесување: 28.02.2023

Исправка на ДБ: Број


УТВРДУВАЊЕ НА ДАНОК НА ДОБИВКА

"Без гени"


	АОП
I. Финансиски резултат во Биланс на успех	01 <input type="text" value="0"/>
II. Непризнаени расходи и помалку искажани приходи за даночни цели (збир од АОП 03 до АОП 39)	02 <input type="text"/>
1. Расходи кои не се поврзани со вршење на дејноста на субјектот односно не се непосреден услов за извршување на дејноста и не се последица од вршењето на дејноста	03 <input type="text"/>
2. Надоместоци на трошоци и други лични примања од работен однос над утврдениот износ	04 <input type="text"/>
3. Надоместоци на трошоци на вработените што не се утврдени со член 9 став (Д) точка 2) од ЗДД	05 <input type="text"/>
4. Трошоци за организирана исхрана и превоз над износите утврдени со закон	06 <input type="text"/>
5. Трошоци за хотелско сместување во износ над 6.000 денари дневно по лице и трошоци за превоз на лица кои не се документирани	07 <input type="text"/>
6. Трошоци за исхрана на вработените кои работат ноќно време, над износите утврдени со закон	08 <input type="text"/>
7. Трошоци по основ на месечни надоместоци на членови на органи на управување над висината утврдена со закон	09 <input type="text"/>
8. Трошоци по основ на уплатени доброволни придонеси во доброволен пензиски фонд над висината утврдена со закон	10 <input type="text"/>
9. Трошоци по основ на уплатени премии за осигурување на живот над висината утврдена со закон	11 <input type="text"/>
10. Надоместоци за лица волонтери и за лица ангажирани за вршење на јавни работи над износите утврдени со закон	12 <input type="text"/>
11. Скриени исплати на добивки	13 <input type="text"/>
12. Кусоци кои не се предизвикани од вонредни настани (кражба, пожар или други природни непогоди)	14 <input type="text"/>
13. Трошоци за репрезентација	15 <input type="text"/>
14. Трошоци за донации направени во согласност со Законот за донации и спонзорства во јавните дејности, над 5% од вкупниот приход остварен во година	16 <input type="text"/>
15. Трошоци за спонзорства направени во согласност со Законот за донации и спонзорства во јавните дејности, над 3% од вкупниот приход остварен во годината	17 <input type="text"/>
16. Трошоци за донации во спортот согласно со членот 30-а од ЗДД	18 <input type="text"/>
17. Трошоци по основ на камата по кредити кои не се користат за вршење на дејноста на обврзаникот	19 <input type="text"/>
18. Осигурителни премии кои ги плаќа работодавачот во корист на членови на органите на управување и на вработени	20 <input type="text"/>
19. Даноци по задршка (одбивка) исплатени во име на трети лица кои се на товар на трошоците на даночниот обврзаник	21 <input type="text"/>
20. Парични и даночни казни, пенали и казнени камати за ненавремена уплата на јавни давачки и на трошоци за присилна наплата	22 <input type="text"/>
21. Трошоци за стипендии	23 <input type="text"/>
22. Трошоци на капо, растур, крш и расипување	24 <input type="text"/>
23. Траен отпис на ненаплатени побарувања	25 <input type="text"/>
24. Трошоци за нето износот на примањата по основ на деловна успешност над износот на кој се пресметани придонеси согласно со закон	26 <input type="text"/>
25. Трошоци за практикантска работа над износите пропишани во Законот за практиканство	27 <input type="text"/>
26. Трошоци за практична обука на ученици и практична настава на студенти во висина над 8.000 денари месечно	28 <input type="text"/>
27. Трошоци за амортизација на ревалоризираната вредност на материјални и нематеријални средства	29 <input type="text"/>

28.	Трошоци за амортизација на материјални и нематеријални средства која е повисока од амортизацијата пресметана на набавната вредност на средствата со примена на стапки над пропишаните согласно Номенклатурата на средствата за амортизација	30	
29.	Преостаната сегашна вредност на основните средства кои не се користат, а се амортизираат во целост за кои не е издадена согласност од Управата за јавни приходи	31	
30.	Трошоци за исправка на вредноста на ненаплатени побарувања	32	
31.	Износ на ненаплатени побарувања од заем	33	
32.	Износ на позитивна разлика помеѓу расходите кои произлегуваат од трансакција по трансферна цена и расходите кои произлегуваат од таа трансакција по пазарна цена утврдена со принципот на „дофат на рака“ меѓу поврзани лица	34	
33.	Износот на позитивната разлика помеѓу приходите кои произлегуваат од трансакцијата по цена утврдена во согласност со „дофат на рака“ и приходите кои произлегуваат од таа трансакција по трансферната цена меѓу поврзани лица	35	
34.	Износ на дел од камати по заеми кои се добиени од поврзано лице, кој го надминува износот кој би се остварил доколку се работи за неповрзани лица	36	
35.	Износ на затезни камати кои произлегуваат од односите со поврзано лице	37	
36.	Износ на камати на заеми добиени од содружници или акционери – нерезиденти со најмалку од 20% учество во капиталот	38	
37.	Други усогласувања на расходи	39	
III.	Даночна основа (I+II)	40	
IV.	Намалување на даночна основа (АОП 42+ АОП 43+ АОП 44+ АОП 45+ АОП 46+ АОП 47+ АОП 48)	41	
38.	Износ на наплатени побарувања за кои во претходниот период е зголемена даночната основа	42	
39.	Износ на вратен дел од заем за кои во претходните даночни периоди било извршено зголемување на даночната основа	43	
40.	Износ на трошоците за амортизација над износот пресметан со примена на амортизациони стапки утврдени со номенклатурата на средствата за амортизација и годишните амортизациони стапки за кои во претходниот период е извршено зголемување на даночната основа	44	
41.	Износ на неисплатените надоместоци над износите утврдени во член 9 став (1) точки 2, 3-6, 4), 5), 5-а) и 6), од ЗДД за кои во претходниот период е извршено зголемување на даночната основа, доколку истите се искажани како приход	45	
42.	Дивиденди остварени со учество во капиталот на друг даночен обврзник, оданочени со данок на добивка кај исплатувачот	46	
43.	Дел од загуба намалена за непризнаени расходи, пренесена од претходни години	47	
44.	Износ на извршени вложувања од добивката (реинвестирана добивка)	48	
V.	Даночна основа по намалување (III- IV)	49	
VI.	Пресметан данок на добивка (V x 10%)	50	
VII.	Намалување на пресметаниот данок на добивка (АОП 52+АОП 53+АОП 54+АОП 55)	51	
45.	Намалување на данокот за вредноста на набавени и ставени во употреба до 10 фискални системи на опрема за регистрирање на готовински плаќања	52	
46.	Износ на данок содржан во оданочени приходи / добивки во странство (withholding tax) до пропишаната стапка	53	
47.	Данок кој го платила подружницата во странство за добивката вклучена во приходите на матичното правно лице во Република Македонија но не повеќе од износот на данокот по пропишаната стапка во ЗДД	54	
48.	Износ на пресметано даночно олеснување за дадена донација утврдена во согласност со член 30-а од ЗДД	55	
VIII.	Пресметан данок по намалување (VI-VII)	56	
49.	Платени аконтации на данокот на добивка за даночниот период	57	
50.	Износ на повеќе платен данок на добивка пренесен од претходните даночни периоди	58	
51.	Износ за доплата / повеќе платен износ (АОП 56-АОП 57-АОП 58)	59	
IX.	ПОСЕБНИ ПОДАТОЦИ		
52.	Вкупен износ на извршени вложувања од добивката (реинвестирана)	60	
53.	Загуби од претходни години за кои правото на покритие во рок од три години не е изминато	61	
54.	Остварена загуба намалена за непризнаените расходи од тековната година која може да се пренесе во наредните три години	62	
55.	Пренесен неискористен дел на правото на намалување на данокот по одредбите од член 30 од ЗДД	63	
56.	Пренесен неискористен дел на правото на намалување на данокот платен во странство до пропишаната стапка	64	
57.	Остварен вкупен приход во годината	65	
58.	Вкупни трошоци за донации во годината за кои се користи правото на намалување од Законот за донации и спонзорства во јавните дејности	66	
59.	Вкупни трошоци за донации во годината за кои не се користи правото на намалување од Законот за донации и спонзорства во јавните дејности	67	
60.	Вкупни трошоци за спонзорства во годината, за кои се користи правото на намалување од Законот за донации и спонзорства во јавните дејности	68	
61.	Вкупни трошоци за спонзорства во годината, за кои не се користи правото на намалување од Законот за донации и спонзорства во јавните дејности	69	
62.	Вкупни трошоци за донација во спорт за која е користено намалување на пресметаниот данок, по член 30-а од ЗДД	70	

ПОДАТОЦИ ЗА СОСТАВУВАЧОТ

Назив / Име и презиме	Далибор Јовчевски		
ЕДБ / ЕМБГ	2307979420035	Датум на пополнување	28.02.2023
Својство	сметководител	Потпис	

ПОДАТОЦИ ЗА ПОТПИСНИКОТ

Име и презиме	Исмаил Камбери		
ЕМБГ	2909991470013	Датум на пополнување	28.02.2023
Својство	претседател	Потпис	



Податоци за
обработката

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УПАТСТВО ЗА ПОПОЛНУВАЊЕ

ДБ

Даночниот период за кој се утврдува даночната обврска во Даночниот биланс за оданочување на добивка (образец "ДБ") е една календарска година. Доколку даночниот обврзник работел за период пократок од една календарска година, за даночен период се смета периодот во кој работел. Даночниот биланс се поднесува најдоцна до 28 (29) февруари за годината што претходи, во електронска форма преку <http://etax.ujp.gov.mk>

Образецот "ДБ" може да се достави најдоцна до 15-ти март доколку даночниот обврзник Годишната сметка до Централниот регистар ја доставил во електронска форма. Обврзникот кај кој е отворена постапка за ликвидација, постапка на стечај или кај кој настанале статусни промени, образецот "ДБ" го доставува во рок од 60 дена од денот на отворањето на постапката, односно од денот на настанувањето на статусните промени.

При пополнување на даночниот биланс, податоците внесете ги читливо и целосно, во точно означените полиња. Не впишувајте ништо во полињата кои ги пополнува Управата за јавни приходи. Износите се искажуваат во денари, без дени.

Во образецот задолжително се внесуваат податоците за: Единствен даночен број (ЕДБ), скратен назив и адреса на вистинско седиште за контакт и даночен период за кој се поднесува даночниот биланс. Обврзниците со посебен даночен статус: заштитни друштва; стопански единици во рамките на установите за извршување на санкции односно казнено-поправни установи; и юрисдикции на технолошко индустриски и развојни зони, го означуваат со "X" соодветното поле во образецот.

УТВРДУВАЊЕ НА ДАНОК НА ДОБИВКА

- I. **Финансиски резултат во Биланс на успех** - Финансискиот резултат во Билансот на успех (БУ) утврден како добивка или загуба пред оданочување. Доколку финансискиот резултат е позитивен (добивка), во полето пред износот задолжително внесете "+", а доколку е негативен (загуба) внесете "-".
- II. **Непризнаени расходи за даночни цели** - претставува збир од АОП 03 до АОП 39.
 1. Расходи кои не се поврзани со вршење на дејноста на субјектот, односно не се непосреден услов за извршување на таа дејност и не се последица од вршењето на таа дејност, согласно член 9 став (1) точка 1 од Законот за данокот на добивка.
 2. Надоместоци на трошоци и други лични примања од работен однос кои го надминуваат утврдениот износ во член 9 став (1) точка 2 од Законот за данокот на добивка.
 3. Надоместоци на трошоци на вработените што не се утврдени со член 9 став (1) точка 2 од Законот за данокот на добивка и член 4 став (2) алинеја 12 од Правилникот за ДД.
 4. Трошоци за организирана исхрана и превоз во јавниот сообраќај на вработените, над износите утврдени согласно член 9 став (1) точка 3 од Законот за данокот на добивка и член 4 став 2 алинеи 1 и 2 од Правилникот за начинот на пресметување и уплатување на данокот на добивка и начинот на одбегнување на двојното ослободување или двојното оданочување (Правилникот за ДД).
 5. Трошоци за хотелско сместување во износ над 6.000 денари дневно по лице и трошоци за превоз на лица кои не се документирани согласно член 9 став (1) точка 3-а од Законот за данокот на добивка и член 4 став (2) алинеја (3) од Правилникот за ДД.
 6. Трошоци за исхрана на вработените кои работат нојно време, над износите утврдени со Законот за работните односи, согласно член 9 став (1) точка 3-б од Законот за данокот на добивка.
 7. Трошоци по основ на месечните надоместоци на членовите на органите на управување над 50% од просечната месечна бруто-плата исплатена во претходната година во Република Македонија, согласно член 9 став (1) точка 4 од Законот за данокот на добивка и член 4 став (2) алинеја 4 од Правилникот за ДД.
 8. Трошоци по основ на уплатени доброволни придонеси во доброволен пензиjsки фонд над износот од две просечни месечни бруто-плати, исплатени во претходната година во Република Македонија, на годишно ниво по вработен, согласно член 9 став (1) точка 5 од Законот за данокот на добивка.
 9. Трошоци по основ на уплатени премии за осигурување на живот над износот од две просечни месечни бруто плати, исплатени во претходната година, на годишно ниво по вработен, согласно член 9 став (1) точка 5-а од Законот за данокот на добивка.
 10. Надоместоци за лицата волонтери и за лицата ангажирани за вршење на јавни работи над износите утврдени согласно член 9 став (1) точка 6 од Законот за данокот на добивка.
 11. Скриени исплати на добивки, согласно член 9 став (1) точка 7 од Законот за данокот на добивка и член 4 став (2) алинеја (5) од Правилникот за ДД.
 12. Кусци кои не се предизвикани од вонредни настани (празба, пожар или други природни непогоди), кои не се на трошок на платата на одговорното лице, согласно член 9 став (1) точка 7-а од Законот за данокот на добивка.
 13. Трошоци направени за репрезентација во висина од 90%, согласно член 9 став (1) точка 8 од Законот за данокот на добивка.
 14. Трошоци за директни направени во согласност со Законот за донации и спонзорства во јавните дејности над 5% од вкупниот приход остварен во тековната година, согласно член 9 став (1) точка 9 од Законот за данокот на добивка.
 15. Трошоци за спонзорства направени во согласност со Законот за донации и спонзорства во јавните дејности над 3% од вкупниот приход остварен во тековната година, согласно член 9 став (1) точка 10 од Законот за данокот на добивка.
 16. Трошоци за денешни во спорот согласно член 9 став (1) точка 10-а од Законот за данокот на добивка а во врска со член 30-а од Законот за данокот на добивка.
 17. Камати по кредити за набавка на патнички автомобили, мебел, теписи, уметнички дела од ликовната и применетата уметност и други украсни предмети, како и камати по кредити кои не се користат за вршење на дејноста на обврзникот, согласно член 9 став (1) точка 11 од Законот за данокот на добивка.
 18. Осигурителни премии кои ги плаќа работодавачот во корист на членовите на органите на управување, како и на вработените доколку истите не се одбиваат од плата, освен личното колективно осигурување на работниците за повреди на работа, согласно член 9 став (1) точка 12 од Законот за данокот на добивка.
 19. Даночи по завршка (одбивка) исплатени во име на трети лица кои се на товар на трошоците на даночниот обврзник, согласно член 9 став (1) точка 13 од Законот за данокот на добивка.
 20. Парични и даночни казни, пенали и казни камати за ненавремена уплата на јавните давачки и на трошоците за присилна наплата, согласно член 9 став (1) точка 14 од Законот за данокот на добивка.
 21. Трошоци за стипендии, освен стипендиите доделени на начин и под услов утврдени со Законот за донации и спонзорства во јавните дејности, согласно член 9 став (1) точка 15 од Законот за данокот на добивка.
 22. Трошоци на кало, растур, крш и расилување, над нормираните износи утврдени за соодветната гранка, под услов истите да не се настанати како резултат на вонреден настан или виша сила, согласно член 9 став (1) точка 16 од Законот за данокот на добивка и член 4 став (2) алинеја 6 од Правилникот за ДД.
 23. Траен отпис на ненаплатените побарувања, согласно член 9 став (1) точка 17 од Законот за данокот на добивка и член 4 став (2) алинеја 7 од Правилникот за ДД.
 24. Трошоци за нето износот на примањата по основ на деловна успешност над износот на кој се пресметани придонеси согласно со закон, согласно член 9 став (1) точка 18 од Законот за данокот на добивка и член 4 став (2) алинеја 8 од Правилникот за ДД.
 25. Трошоци за практиканска работа над износите пропишани во Законот за практиканство согласно член 9 став (1) точка 19 од Законот за данокот на добивка.
 26. Трошоци за практична обука на ученици и практична настава на студенти во висина над 8.000 денари месечно согласно член 9 став (1) точка 20 од Законот за данокот на добивка.
 27. Трошоци за амортизација на ревалоризираната вредност на материјални и нематеријални средства, согласно член 9-а став (1) од Законот за данокот на добивка и член 4 став (2) алинеја 9 од Правилникот за ДД.
 28. Трошоци за амортизација на материјални и нематеријални средства која е повисока од амортизацијата пресметана на набавната вредност на средствата со примена на стапки над пропишаните согласно Номенклатурата на средствата за амортизација, согласно член 9-а став (2) од Законот за данокот на добивка член 4 став (2) алинеја 10 од Правилникот за ДД.
 29. Преостаната сегашна вредност на основните средства кои не се користат, а се амортизираат во целост за кои не е издадена согласност од Управата за јавни приходи согласно член 9-а став (5) од Законот за данокот на добивка и член 4 став (2) алинеја 11 од Правилникот за ДД.
 30. Трошоци за исправка на вредноста на ненаплатените побарувања согласно член 10 од Законот за данокот на добивка.
 31. Ненаплатени побарувања кои прилегуваат од трансфер на парични средства кои по својата економска суштина се заеми доколку не се вратени во истата година во која е извршен трансферот на заемот освен дадените заеми на правни лица резиденти на Република Македонија, согласно член 11 ставови (1) и (2) од Законот за данокот на добивка.

32. Износ на позитивна разлика помеѓу расходите кои произлегуваат од трансакција по трансферна цена и расходите кои произлегуваат од таа трансакција по пазарна цена утврдена со принципот на „дофат на рака“ меѓу поврзани лица согласно член 12 став (1) точка 1) од Законот за данокот на добивка и член 4 став (3) точка 1) од Правилникот за ДД.
33. Износот на позитивната разлика помеѓу приходите кои произлегуваат од трансакцијата по цена утврдена во согласност со „дофат на рака“ и приходите кои произлегуваат од таа трансакција по трансферната цена меѓу поврзани лица согласно член 12 став (1) точка 2) од Законот за данокот на добивка и член 4 став (3) точка 1) од Правилникот за ДД.
34. Износот на делот од камати по заемите кои се добиени од поврзано лице, кој го надминува износот кој би се остварил доколку се работи за неповрзани лица согласно член 13 од Законот за данокот на добивка и член 4 став (3) точка 2) од Правилникот за ДД.
35. Износот на затезните камати кои произлегуваат од односите со поврзано лице согласно член 14 од Законот за данокот на добивка и член 4 став (3) точка 3) од Правилникот за ДД.
36. Износот на каматите на заемите добиени од содружниците или акционерите – нерезиденти со најмалку од 20% учество во капиталот согласно член 15 од Законот за данокот на добивка и член 4 став (3) точка 4) од Правилникот за ДД.
37. Други усогласувања на расходите согласно Законот за данокот на добивка кои посебно не се наведени во претходните редни броеви.
- III. Даночна основа (I+II) – Пресметковен износ кој претставува зголемена/намалена искажана добивка/загуба за износите на непризнаените расходи во даночниот биланс.**
- IV. Намалувања на даночна основа (AOP 42+ AOP 43+ AOP 44+ AOP 45+ AOP 46+ AOP 47+ AOP 48)**
38. Износот на исплатени побарувања за кои во претходниот период е зголемена даночната основа согласно член 17 од Законот за данокот на добивка и член 5 став (1) точка 1) од Правилникот за ДД.
39. Износот на зрелениот дел од заемот за кои во претходните даночни периоди било извршено зголемување на даночната основа согласно член 17 од Законот за данокот на добивка и член 5 став (1) точка 2) од Правилникот за ДД.
40. Износот на трошоците за амортизација над износот пресметан со примена на амортизациони стапки утврдени со номенклатурата на средствата за амортизација и годишните амортизациони стапки за кои во претходниот период е извршено зголемување на даночната основа согласно член 17-а став (1) од Законот за данокот на добивка и член 5 став (1) точка 5) од Правилникот за ДД.
41. Износот на неисплатените надоместоци над износите утврдени во член 9 став 1) точки 2), 3-6), 4), 5), 5-а) и 6), од ЗДД за кои во претходниот период е извршено зголемување на даночната основа, доколку истите се искажани како приход согласно член 17-а став (2) од Законот за данокот на добивка и член 5 став (1) точка 6) од Правилникот за ДД.
42. Дивиденди остварени со учество во капиталот на друг обврзник – резидент на Република Македонија, под услов да се оданочени кај обврзникот кој врши исплата на дивиденда согласно член 18 од Законот за данокот на добивка и член 5 став (1) точка 3) од Правилникот за ДД.
43. Дел од загубата намалена за непризнаени расходи пренесена од претходни години согласно член 19 од Законот за данокот на добивка и член 5 став (1) точка 4) од Правилникот за ДД.
44. Износ на извршени вложувања од добивката (реинвестирана) за проширување на дејноста на даночниот обврзник, согласно член 28 од Законот за данокот на добивка и член 7 од Правилникот за ДД.
- V. Даночна основа по намалување (III-IV)**
- VI. Пресметан данок на добивка (V x 10%)**
- VII. Намалувања на пресметаниот данок на добивка (AOP 52+AOP 53+AOP 54+AOP 55)**
45. Намалување на данокот за вредноста на набавени и ставени во употреба до 10 фискални системи на опрема за регистрирање на готовински плаќања согласно член 30 од Законот за данокот на добивка и член 8 став (1) точка 1) од Правилникот за ДД.
46. Износ на данок содржан во оданочени приходи/добивки во странство (withholding tax) до пропишаната стапка согласно член 37 од Законот за данокот на добивка и член 8 став (1) точка 2) од Правилникот за ДД.
47. Се искажува износот на данокот кој го платила подружницата во странство под услов остварената добивка да е вклучена во приходите на матичното правно лице во Република Македонија согласно член 37 од Законот за данокот на добивка и член 8 став (1) точка 3) од Правилникот за ДД.
48. Износ на пресметано даночно олеснување за дадена донација утврдена во согласност со член 30-а од Законот за данокот на добивка и член 8 став (1) точка 4) од Правилникот за ДД.
- VIII. Пресметан данок по намалување (VI-VII)**
49. Платени аконтации на данокот на добивка за даночниот период. Во ова поле се искажува износот на платените аконтации за месеците јануари-декември во изминатата година.
50. Износ на повеќе платен данок на добивка пренесен од претходните даночни периоди согласно член 41 од Законот за данокот на добивка.
51. Износ за доплата/повеќе платен износ (AOP 56-AOP 57-AOP 58). Пред износот внесете знак "+" за долгот или знак "-" за повеќе платен износ. Доколку барате враќање на повеќе платениот данок впишете "x" во полето пред знакот.
- IX. ПОСЕБНИ ПОДАТОЦИ**
52. Вкупен износ на извршени вложувања од добивката (реинвестирана) за проширување на дејноста на даночниот обврзник, согласно член 28 од Законот за данок на добивка и член 7 од Правилникот за ДД.
53. Загуби од претходни години за кои правото на покривне во рок од три години не е изминато согласно член 19 од Законот за данокот на добивка и член 5 став (1) точка 4) од Правилникот за ДД.
54. Остварена загуба намалена за непризнаените расходи од тековната година која може да се пренесе во наредните три години согласно член 19 од Законот за данокот на добивка.
55. Пренесен неискористен дел на правото на намалување на данокот по одредбите од член 30 од Законот за данокот на добивка и член 8 став (1) точка 1) од Правилникот за ДД.
56. Пренесен неискористен дел на правото на намалување на данокот платен во странство до пропишаната стапка согласно член 8 став (4) од Правилникот за ДД.
57. Остварен вулпен приход по сите основи во годината.
58. Вкупни трошоци за донации во годината за кои се користи правото на намалување од Законот за донации и спонзорства во јавните дејности.
59. Вкупни трошоци за донации во годината за кои не се користи правото на намалување од Законот за донации и спонзорства во јавните дејности.
60. Вкупни трошоци за спонзорства во годината, за кои се користи правото на намалување од Законот за донации и спонзорства во јавните дејности.
61. Вкупни трошоци за спонзорства во годината, за кои не се користи правото на намалување од Законот за донации и спонзорства во јавните дејности.
62. Вкупни трошоци за донација во спорт за која е користено намалување на пресметаниот данок, член 30-а, од Законот за данокот на добивка.

Исправка на даночен биланс

Полето "Исправка" се означува со "X" доколку даночниот обврзник поднесе коригиран даночен биланс/исправка, во случај кога пред истекот на рокот за застарување (пет години) утврди дека даночниот биланс кој го доставил до УЛП е неистинит, погрешен или нецелосен. Во полето "Број" се впишува архивскиот број на даночниот биланс за кој се врши исправка.

Податоци за составувачот и потписникот

Се пополнуваат податоците за потписникот и составувачот на даночниот биланс.