



Transparency and Oversight of Outdoor Paid Political Advertising: Local Elections 2025 in North Macedonia

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POLITICAL BILLBOARD ADVERTISING IN NORTH MACEDONIA
(Transparency, Legal Framework, and Corruption Risks)
- Final Report -

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Table of Contents

| | |
|---|----|
| 1. INTRODUCTION | 4 |
| 2. Selection Procedure for Advertising Panel Providers | 7 |
| 3. Allocation of Advertising Locations: Key Findings (First Round)..... | 11 |
| 3.1. AKCENT MEDIA..... | 11 |
| 3.2. SCREEN-MEDIA | 13 |
| 3.3. MAJ PRINT DOOEL, Skopje | 14 |
| 4. Allocation of Advertising Locations: Key Findings (Second Round)..... | 15 |
| 4.1. AKCENT MEDIA..... | 15 |
| 4.2. SCREEN-MEDIA | 17 |
| 4.3. Lead Communication..... | 17 |
| 4.4. OK MEDIA..... | 18 |
| 5. FINANCIAL REPORTS – LOCAL ELECTIONS 2025..... | 19 |
| 6. Local Elections 2021 vs. Local Elections 2025 – Comparative overview of entities involved | 23 |
| Key finding - <i>What Has Changed</i> | 25 |
| Policy and Oversight Interpretation..... | 26 |
| 7. FINDINGS..... | 28 |
| 8. CONCLUSIONS AND RECOMMENDATIONS..... | 30 |
| 9. Sources used | 31 |

1. INTRODUCTION

The elections for members of the municipal councils and the City of Skopje Council and for mayors of the municipalities and the Mayor of the City of Skopje were conducted based on the Decision on the Call for Elections No. 09-4408/1 of 09.08.2025, adopted by the President of the Assembly of the Republic of North Macedonia and published in the "Official Gazette of the Republic of North Macedonia No. 167 of 09.08.2025".

The elections for members of the municipal councils and the City of Skopje Council and for mayors of the municipalities and the Mayor of the City of Skopje, which were held on 19 October 2025, were conducted in accordance with the provisions of the Constitution of the Republic of North Macedonia, the Electoral Code and the Law on Local Self-Government.

Based on Articles 7, 57, 58, 60, 62, 63, 64, 65, 66 and Article 67 of the Election Law, and in accordance with the Schedule of the State Election Commission for the Execution of Electoral Activities for the Conduct of Local Elections 2025, number 11-1583/1 of 09.08.2021, the Municipal Election Commissions, i.e. the Election Commission of the City of Skopje, confirmed:

1. 581 lists of candidates for members of municipal councils and members of the City of Skopje Council, with a total of 10,598 candidates for councilors. A total of 4 lists with 99 candidates for councilors were rejected. 19 lists of candidates were confirmed for members of the City of Skopje Council, with a total of 855 candidates for councilors. For members of the councils of the 80 municipalities in the Republic of North Macedonia, 558 lists of candidates have been confirmed, with a total of 9,964 candidates for councilors.
2. 316 lists of candidates for mayor of the municipalities and mayor of the City of Skopje, with a total of 316 candidates for mayors. A total of 7 lists for mayoral candidates were rejected. Of these, 16 lists of candidates were confirmed for mayor of the City of Skopje. 293 lists of candidates were submitted for mayors of the 80 municipalities in the Republic of North Macedonia.

For the local elections of 2025, as of 23.09.2025, the Municipal Election Commissions, i.e. the Election Commission of the City of Skopje, confirmed lists of candidates for mayor and lists of candidates for council members from a total of 153 different submitters (Political Parties, Coalitions and Voter Groups).¹

In order to raise funds to finance the election campaign, the political party, coalition, the holder of an independent list from a group of voters, i.e. persons who intend to run for office, must provide the competent authority with a Unique Tax Number marked "for election campaign" and open a

¹ https://drive.google.com/file/d/13gqQHgHehsQLUtthJTWSWWL_TGomg5nQ/view

transaction account with a payment operator (Bank) in the Republic of North Macedonia marked "for election campaign" and they cannot be used for any other purpose.

The participants' open transaction accounts for the election campaign, marked "for election campaign", i.e., opened for the purpose of collecting funds to finance the election campaign, pursuant to Article 71, paragraph 11 of the Electoral Code, are closed within 45 days from the date of publication of the final election results of the local elections held. All funds received from legal entities or individuals to finance the election campaign will be deposited into the transaction account. Funds from the main transaction account of the political party may also be transferred to the transaction account intended for financing the election campaign. The political party may also obtain funds through a loan from a financial institution. These funds must be used for the purposes of financing the election campaign and the funds must be transferred to the transaction account intended for financing the election campaign. In general, some of the political parties and coalitions that have received funds based on donations as well as budget funds have used a portion of the funds to pay obligations to legal entities that manage advertising panels and billboards. This is confirmed later in this report through the analysis of the financial reports submitted by the legal entities that manage advertising panels and billboards.

The final election results of the 2025 local elections were published by the State Election Commission (SEC) on 29 October 2025 for the first electoral round² and on 12 November 2025 for the second electoral round.³ On the same day, November 12, 2025, the SEC adopted a CONCLUSION on the completion of the 2025 Local Elections, for the Election of Members of the Municipal Councils and the Council of the City of Skopje and Mayors of the Municipalities and the Mayor of the City of Skopje.⁴

In the elections for the election of mayors of the municipalities, the requirement of Article 132 paragraph (2) of the Electoral Code, that one third of the total number of voters registered in the extract from the voter list for the respective municipality should vote in the first round of voting, was not met by the municipalities of Gostivar, Vrapčishte, Mavrovo and Rostuše and Centar Župa. For the aforementioned municipalities, the entire election procedure was repeated in accordance with Article 132 paragraph (2) of the Electoral Code, and based on a previously adopted decision of the President of the Assembly of the Republic of North Macedonia.⁵ On 14.01.2026, the State Election Commission adopted a CONCLUSION on the completion of the Repeated Elections for the Mayor of the Municipality of Gostivar, Mayor of the Municipality of Vrapčishte, Mayor of the Municipality of Mavrovo and Rostuše and Mayor of the Municipality of Centar Župa.⁶

Based on Article 71, paragraph 11, the deadlines for closing transaction accounts are December 13, 2025 for the first election round and December 27, 2025 for the second election round. This means that all participants in the election campaign who were elected in the first round or did not participate in the second election round have until the end of December 13, 2025 to close

² <https://drive.google.com/file/d/1L5dRdo1hhZKe2k-STM0VdeHicQZL-GMP/view>

³ https://drive.google.com/file/d/1YVBqd3N6rvSg0eExE-Gk4jdT_XGLBpyW/view

⁴ <https://drive.google.com/file/d/1F415ruyzJHPGtzHgMKLWDLzh797ojcjR/view>

⁵ <https://drive.google.com/file/d/1L5dRdo1hhZKe2k-STM0VdeHicQZL-GMP/view>

⁶ https://drive.google.com/file/d/1rKqDjZl1D_YxgKLRmHP2lvRiGfz8-929/view

transaction accounts intended for financing the election campaign. All those participants who participated in the second election round were obliged to close transaction accounts for financing the election campaign no later than December 27, 2025. From the analysis of the data, it has been determined that the coalition led by VMRO DPMNE has opened a total of 11 transaction accounts intended for financing the election campaign, and the SDSM Coalition has opened 4 transaction accounts intended for financing the election campaign. This is because these two coalitions have different coalitions for councilors and mayors in different municipalities. The Electoral Code requires each of these Coalitions to have a separate transaction account through which it will finance its activities during the election campaign. Pursuant to Article 85 of the Electoral Code, the participant in the election campaign is obliged immediately, and no later than 15 days from the date of closing the transaction account (opened for the purposes of the election campaign), to submit a comprehensive financial report with a specification of the revenues and expenditures in the election campaign. According to the deadlines set out in the Electoral Code, for the first electoral round, participants in the election campaign must submit the comprehensive financial reports no later than 28 December 2025 (the 15th day from 13 December 2025, which represents the final deadline for closing the transaction account for the first electoral round), and for the second electoral round no later than 11 January 2026 (the 15th day from 27 December 2025, which represents the final deadline for closing the transaction account for the second electoral round).

The comprehensive financial report is submitted to the SEC, the State Audit Office (SAO), the State Commission for the Prevention of Corruption (SCPC), and the Parliament. The first three institutions listed publicly publish the reports on their websites. Furthermore, the SAO is obliged to conduct an audit within 60 days from the date of submission of the report. The audit is conducted for transactions carried out from the date of opening of the transaction account for the election campaign until the completion of transactions on that account. If the final deadlines for submission of the comprehensive financial reports by the participants in the election campaign for the first (28 December 2025) and the second (11 January 2026) electoral round are taken into account.

During the search and analysis of reports throughout the election campaign, the SAO, the SEC and the SCPC published interim and final financial reports⁷ on their websites, grouped into several categories:

- **Comprehensive financial reports** with a specification of revenues and expenditures (from the date of opening to the date of closing the transaction account for the election campaign);
- **Financial reports** with a specification of revenues and expenditures on the election campaign transaction account (from the date of opening until the end of the first electoral round);

⁷ Websites of the State Election Commission (SEC), the State Audit Office (SAO), and the State Commission for the Prevention of Corruption (SCPC), accessed on 15 October 2025, 21 October 2025, 31 October 2025, 13 November 2025, 1 December 2025, and 13 December 2025.

- **Reports on advertising space** used by each participant in the election campaign and the funds that were paid or are being claimed on that basis;
- **Reports on donations received** into the transaction account for financing the election campaign (from the date of opening of the transaction account until the end of the tenth day of the election campaign);
- **Reports on donations received** into the transaction account for financing the election campaign (from the eleventh day of the election campaign until the end of the election campaign);
- **Report on donations received** into the transaction account for the election campaign for the 2025 Local Elections, submitted one day before the holding of the second round of voting;
- **Reports on allocated locations** for each participant in the election campaign, submitted by the legal entities that manage advertising panels and billboards.

The review shows that most reports from participants in the election campaign, as well as from the legal entities that rent out advertising panels and billboards, were not submitted to the SEC, SCPC and SAO. The SCPC⁸ has also published a public notice regarding this.

2. Selection Procedure for Advertising Panel Providers

The SEC conducts a lottery through which it allocates the locations of advertising panels and billboards that are offered for political advertising by the legal entities that manage them, in connection with the **2025 elections for members of municipal councils and the Council of the City of Skopje, and for mayors of the municipalities and the Mayor of the City of Skopje**.⁹

Pursuant to the **Instruction on the allocation of advertising panels and billboards by lottery, No. 10-691/1 of 03 March 2020**¹⁰, representatives of legal entities were required to submit offers for advertising panels and billboards, including locations and price lists, to the SEC for the **2025 local elections** (elections for members of municipal councils and the Council of the City of Skopje,

⁸ Reports on donations received - DKSK website

<https://dksk.mk/mk/%d0%b8%d0%b7%d0%b2%d0%b5%d1%88%d1%82%d0%b0%d0%b8-%d0%b7%d0%b0-%d0%bf%d1%80%d0%b8%d0%bc%d0%b5%d0%bd%d0%b8-%d0%b4%d0%be%d0%bd%d0%b0%d1%86%d0%b8%d0%b8-%d0%b2%d0%be-%d0%b7%d0%b0%d0%ba%d0%be%d0%bd/>

⁹ Pursuant to **Article 78-a, paragraphs 5 and 6** of the **Electoral Code** (“**Official Gazette of the Republic of Macedonia**”, No. 40/06, 136/08, 148/08, 155/08, 163/08, 44/11, 51/11, 54/11, 142/12, 31/13, 34/13, 14/14, 30/14, 196/15, 35/16, 97/16, 99/16, 136/16, 142/16, 67/17, 125/17, 35/18, 99/18, 140/18, 208/18, 27/19 and “**Official Gazette of the Republic of North Macedonia**”, No. 98/19, 42/20, 74/21, 215/21, 58/24, 76/24 and 116/25).

¹⁰ SEC- Instruction on allocation

<https://drive.google.com/file/d/1PVYIZD9O6ZPPtaV0W6OEUR2soiEypZVb/view>

and for mayors of the municipalities and the Mayor of the City of Skopje) **no later than 23 September 2025 by the end of working hours, i.e., 16:30**, in order to submit their offers.

The locations and number of billboards are determined in the Programs for the installation of urban equipment on public areas in the areas of each individual Municipality on the territory of the Republic of North Macedonia. The municipalities whose programs provide for the installation of advertising panels and billboards publish a public announcement in which domestic and foreign companies have the right to participate. After obtaining the right to install advertising panels and billboards, the legal entities that manage them pay a rent for the space of the specific municipality. Then, the legal entity that manages the advertising panels and billboards concludes an agreement with companies that want to use the services for advertising on the advertising panels and billboards. During election process and according with the article 78-a paragraph (2), the maximum number of advertising panels and billboards that may be used for political advertising is **50% of the total number** within the territory of a given municipality or the City of Skopje, i.e., within the territory in which a given legal entity manages them, for the **2025 local elections**. Legal entities that manage advertising panels and billboards have the right to offer 50% of managed advertising panels and billboards by them, for political advertising in a manner that is **transparent and non-discriminatory**, and aligned with the following criteria:

- **40%** of the total number of available billboards are available to the **two largest governing political parties** that won the highest number of votes in the most recent parliamentary elections;
- **40%** of the total number of available billboards are available to the **two largest opposition political parties** that won the highest number of votes in the most recent parliamentary elections;
- **10%** of the total number of advertising panels and billboards are available to **parliamentary parties that do not have parliamentary groups in the Assembly**; and
- **10%** of the total number of advertising panels and billboards are available to **political parties that are not represented in the Assembly and independent candidates**.

According to the **Timeline (Schedule) for the local elections**¹¹, municipalities, the City of Skopje, and the legal entities that manage advertising panels are required, **within 5 days from the date the elections are called**, to publicly publish the **locations and lease prices** for advertising panels and billboards. The price **must not be changed** during the electoral process, and it **must not be higher** than the **average lease price calculated over the previous five election cycles**, as of **13 August**. Municipalities, the City of Skopje, and the legal entities that manage advertising panels and billboards are required to allocate the locations offered for political advertising **in accordance with the criteria set out in Article 78-a, paragraph 3 of the Electoral Code**, by way of a **lottery**. On 05 February 2026¹², the SEC has **still not published** the offers for advertising panels and billboards submitted by the municipalities, the City of Skopje, and the legal entities that manage advertising panels and billboards.¹³ While the SEC published the Minutes of

¹¹ https://drive.google.com/file/d/1yxLT4YsZxAwu4faR_PcTTncyIVp1b5GZ/view

¹² <https://www.sec.mk/povtorni-lokalni-izbori-11-01-2026/#tab-id-20>

¹³ <https://www.sec.mk/lokalni-izbori-2025/#tab-id-34>

the conducted lottery for allocation (elaborated below), the related offers would also ideally be made publicly available. Publishing these offers supports transparency of the process and enables public insight into pricing and availability, contributing to confidence in the fairness of political advertising arrangements.

On **24 September 2025**, at **13:00**, the **lottery for the allocation of advertising panels and billboards** was held on the premises of the **State Election Commission**.

In these local elections, a total of **17 legal entities**¹⁴ offered locations for renting advertising panels and billboards. As part of the research, a list of the companies was compiled by **date of establishment (Table 1)**.

Table 1: Date of Establishment and Place of Registration of Companies – Providers of Advertising Panels and Billboards

| No. | Company name | Place of registration of company | Date of establishment |
|-----|--------------------|----------------------------------|-----------------------|
| 1 | Media Marketing | Skopje | 20.03.2017 |
| 2 | Promo 5 Marketing | Strumica | 01.07.2024 |
| 3 | Lead Communication | Skopje | 15.08.2013 |
| 4 | OK Media | Skopje | 20.06.2006 |
| 5 | Maraton Group | Skopje | 18.08.1993 |
| 6 | East Gate Mall | Skopje | 28.02.2019 |
| 7 | Akcent Media | Skopje | 08.05.1995 |
| 8 | Screen Media | Zhelino | 13.08.2008 |
| 9 | Technomax-R | Skopje | 20.04.2006 |
| 10 | Metron Trejd | Veles | 17.04.2019 |

¹⁴ https://drive.google.com/file/d/1P2wpl89irGZu3XsRrNTVmhc8ZGm0KV9/_view

| | | | |
|----|-------------------------|----------|------------|
| 11 | Marketing Mix | Shtip | 09.08.2010 |
| 12 | Promar Digital | Skopje | 2023 |
| 13 | Fotomax Big Print | Shtip | 28.07.2021 |
| 14 | 2S Media | Skopje | 25.06.2020 |
| 15 | Maj Print | Skopje | 24.09.2004 |
| 16 | Eon Edel LTD | Strumica | 09.06.2016 |
| 17 | Vision Media DOO Skopje | Skopje | 27.01.2021 |

If we analyze where the companies are based, the data presented on the Table 1, shows that **companies based in Skopje are the most represented**, totaling **11**, which also reflects the number of installed billboards and advertising panels. This is followed by **Strumica** and **Shtip** with **two companies each**, and **one company each** from **Zhelino** and **Veles**. Since the SEC has not yet published the submitted offers by the companies-legal entities that manage the advertising panels and billboards, it is not possible to determine with precision from publicly available data the number of advertising panels and billboards that were offered during the election campaign, as well as their locations.

To address this gap, IMPETUS conducted a mapping activity, which determined that a total of 713 billboards were used in a total of 594 locations (434 in Skopje, 53 in Tetovo, 33 in Strumica, 31 in Kumanovo, 20 in Ohrid, 20 in Bitola, 17 in Bitola, 16 in Shtip, 10 in Gostivar, 9 in Kavadarci, 9 in Vinica, etc.) throughout the territory of the Republic of North Macedonia.¹⁵

With regard to the **date of establishment**, the tabular overview **does not indicate any companies that were newly established immediately prior to the elections**. This does not indicate the intention of a particular political party or coalition, through its active or passive members, to establish companies for the management of advertising boards and billboards and, through their participation in the election campaign, to exercise greater influence among their own and neutral voters.

¹⁵ <https://political-billboards.mk/>

3. Allocation of Advertising Locations: Key Findings (First Round)

Legal entities that manage advertising panels and billboards, pursuant to **Article 78-a, paragraph 11** of the Electoral Code, are obliged to **submit reports on allocated locations for each participant in the election campaign**, as well as on the **amounts collected, within 15 days after the end of the election campaign**. These reports are submitted to the **SCPC**, the **SEC**, and the **SAO**. According to paragraphs 8 and 11 of the same article, legal entities that manage advertising panels and billboards are obliged to submit a report on the locations allocated to each participant in the election campaign, the funds requested from each participant, as well as the funds collected. The report is submitted on a form prescribed by the Minister of Finance and should contain the following mandatory fields: the type of advertising billboards, dimensions, location and rental price.

On **02 November 2025**, i.e., on the **16th day after the end of the election campaign for the first electoral round**, the SCPC website published reports from **only three legal entities**, namely: **AKCENT MEDIA**, **SCREEN-MEDIA (Zhelino)**, and **MAJ PRINT (Skopje)**, which relate to allocated locations for the period **29.09–17.10.2025**, i.e., the **first electoral round**.¹⁶ After the first check on November 10, 2025, during the second check on February 5, 2026, the SCPC website still contained **only the previously mentioned reports**.¹⁷ Given that this analysis is primarily based on a desk review, the limited availability of reports may be attributed to several factors. These may include partial submission of reports to only one of the relevant institutions, or delays or omissions in reporting by legal entities managing advertising panels and billboards. As such, these findings reflect only the information publicly accessible at the time of review and should be interpreted within this context.

From the available reports of the legal entities on the SCPC web site, the following was established:

3.1. AKCENT MEDIA

The legal entity **AKCENT MEDIA** allocated a total of **358 advertising panels and billboards to 11 participants** in the election campaign, of whom **1 participant** was a **group of voters**, and **10 participants** were **political parties**. According to their report, the lease period was **29.09–17.10.2025**, i.e., only for the period of the **first electoral round**. Based on the findings, the following was established:

¹⁶ <https://dksk.mk/mk/%d0%bb%d0%be%d0%ba%d0%b0%d0%bb%d0%bd%d0%b8-%d0%b8%d0%b7%d0%b1%d0%be%d1%80%d0%b8-2025/>

¹⁷ <https://dksk.mk/mk/%d0%bb%d0%be%d0%ba%d0%b0%d0%bb%d0%bd%d0%b8-%d0%b8%d0%b7%d0%b1%d0%be%d1%80%d0%b8-2025/>

| Participant in the election campaign | Number of allocated locations | Total amount claimed (MKD) | Paid (MKD) | Outstanding debt (MKD) |
|---|--------------------------------------|-----------------------------------|----------------------|-------------------------------|
| Group of voters Zoran Todorov – Candidate for Mayor of Kocani | 1 | 48,129.00 | 48,129.00 | 0.00 |
| PP Roma Union Skopje | 1 | 39,378.00 | 39,378.00 | 0.00 |
| National Alliance for Integration | 19 | 954,939.00 | 797,059.00 | 157,880.00 |
| TMORO | 4 | 166,631.34 | 166,631.00 | 0.00 |
| UNIQUE MACEDONIA | 4 | 158,245.08 | 158,245.00 | 0.00 |
| Democratic Party of Turks in Macedonia | 5 | 208,562.64 | 208,562.00 | 0.00 |
| Coalition SDSM | 114 | 7,201,083.81 | 7,201,083.81 | 0.00 |
| Movement ZNAM | 46 | 2,482,332.00 | 300,000.00 | 2,182,332.00 |
| COALITION VLEN | 37 | 2,132,682.38 | 2,128,286.00 | 4,376.00 |
| Coalition EXPERIENCE FOR SUCCESS | 19 | 941,084.22 | 941,084.22 | 0.00 |
| Coalition Your Macedonia VMRO-DPMNE | 108 | 6,162,078.00 | 0.00 | 6,162,078.00 |
| Total | 358 | 18,575,699.00 | 10,069,033.00 | 8,506,666.00 |

According to the available report for this provider on the SCPC web site, the period covering the allocation of advertising panels and billboards for the **second electoral round** is **not included**. The analysis of those allocations is presented in the section 4.1 below.

It should be noted that, according to prevailing interpretations of election campaign reporting rules, entities not engaged in advertising activities during a given electoral round may still be required to submit a report indicating zero financial activity. The extent to which this obligation applies in the context of the second electoral round requires confirmation by the competent institutions. While a new draw procedure was carried out for the second electoral round, no accompanying reports were identified on the respective web sites of SEC, SAO and SCPC. It remains to be clarified whether the conduct of the draw implied an obligation to submit reports, including reports reflecting zero activity.

For the repeat elections in January 2026, only the minutes from the draw¹⁸ for the allocation of locations are available. Lead Communication, Screen Media, Akcent Media, OK Media, and GTZ DOOEL were selected, noting that GTZ DOOEL is a company that did not participate in previous cycle of the draw procedure. However, no reports were identified on the website of the SEC, SCPC and SAO and the reasons for such situation needs further analysis.

3.2. SCREEN-MEDIA

The legal entity **SCREEN-MEDIA** allocated a total of **160 advertising panels and billboards** to **9 participants** in the election campaign. All **9 participants** were **political parties**. According to the report of this legal entity available on SCPC web site, the lease period was **29.09–17.10.2025**, i.e., only for the period of the **first electoral round**. Based on the findings, the following was established:

| Participant in the election campaign | Number of allocated locations | Total amount claimed (MKD) | Paid (MKD) | Outstanding debt (MKD) |
|--------------------------------------|-------------------------------|----------------------------|--------------|------------------------|
| National Alliance for Integration | 27 | 1,212,361.50 | 1,212,361.50 | 0.00 |
| Coalition Your Macedonia VMRO-DPMNE | 44 | 2,446,235.58 | 0.00 | 2,446,235.00 |

¹⁸ <https://drive.google.com/file/d/16mnNh7ywd13ggA61tQTBDjfmMarsiPw9/view>

| | | | | |
|----------------------------------|------------|---------------------|---------------------|---------------------|
| Coalition VLEN | 22 | 1,234,602.97 | 50,000.00 | 242,438.30 |
| Movement ZNAM | 7 | 292,438.30 | 166,631.00 | 0.00 |
| UNIQUE Macedonia | 1 | 43,025.16 | 43,025.16 | 0.00 |
| Democratic Party of the Turks | 2 | 85,321.14 | 85,321.14 | 0.00 |
| Coalition SDSM | 41 | 1,815,442.00 | 1,815,442.00 | 0.00 |
| TMORO | / | / | / | / |
| Coalition EXPERIENCE FOR SUCCESS | 16 | 751,360.28 | 751,360.28 | 0.00 |
| Total | 160 | 7,880,786.93 | 5,194,193.63 | 2,688,673.30 |

According to the available report of this legal entity on SCPC web site, the period covering the allocation of advertising panels and billboards for the **second electoral round** is **not included**, and those allocations are analyzed further below **on this document**. In addition, the report contains **no data** on the use of advertising panels and billboards by the political party **PERMANENT MACEDONIAN RADICAL UNION (TMORO)**, even though the report states that **services were billed/charged** to this party.

3.3. MAJ PRINT DOOEL, Skopje

The legal entity **MAJ PRINT DOOEL, Skopje** submitted an **incomplete report** on allocated locations for advertising panels and billboards during the election campaign, because the report lists a total of **8 advertising panels** that include only the following characteristics: the **type** of advertising panel, **dimensions**, **location**, and **rental price**. The report **does not specify** which election campaign participant used the offered advertising panels.

Reports published in a non-dedicated section of the website

As a separate case from the above reports, all available on the SCPC web site, we should note a **report on used advertising space for a web portal** in the first electoral round, published on the SEC website. This report was issued by the legal entity **STROBERI GROUP DOOEL, Skopje**. Based on previously published SEC data, this legal entity is **not included** in the list of the **17 legal entities** that offered their services for renting advertising panels and billboards; rather, the report concerns advertising space used on a **web portal**. Therefore, the placement/publication of this report is **not appropriate**.¹⁹

Likewise, on the SEC website, under the section for **advertising panels and billboards**, a report on used advertising space issued by **PLUSINFO Publishing DOOEL** has been published. This report, too, has **not been published in the appropriate section/location**.²⁰

4. Allocation of Advertising Locations: Key Findings (Second Round of elections)

On **18 November 2025**, i.e., the **16th day after the end of the second electoral round**, the SCPC website published **only two reports** on allocated locations for advertising panels and billboards for each participant in the election campaign, including the **amounts claimed** from each participant and the **amounts collected**. According to the published information, only the companies **Screen MEDIA (Tetovo)** and **AKCENT MEDIA (Skopje)** submitted reports **within the legal deadline of 15 days** after the end of the second electoral round. On **24 November 2025**, the SCPC website published reports on allocated locations for advertising panels and billboards for the **second electoral round**, submitted by the legal entities **LeaD Communication** and **OK Media**. When analyzing the SCPC website on February 5, 2025, the situation is unchanged, i.e. only 3 Reports of the legal entities on the allocated locations for each participant in the election campaign were available on the SCPC web site for the first round, respectively 4 reports for the second round. Based on the findings, the following was established:

4.1. AKCENT MEDIA

The legal entity **AKCENT MEDIA** allocated a total of **98 advertising panels and billboards to 7 participants** in the election campaign for the **second round**, of whom **1 participant** was a **group of voters**, and **6 participants** were **political parties/coalitions**. According to the report, the lease period was **20.10–30.10.2025**, i.e., only for the period of the **second electoral round**. Based on the findings, the following was established:

¹⁹ <https://www.sec.mk/lokalni-izbori-2025/#tab-id-34>

²⁰ The same

| Participant in the election campaign | Number of allocated locations | Total amount claimed (MKD) | Paid (MKD) | Outstanding debt (MKD) |
|---|--------------------------------------|-----------------------------------|---------------------|-------------------------------|
| Group of voters Goran Stojkovski – VMRO independent, Candidate for the Municipality of Kumanovo | 3 | 110,032.00 | 110,032.00 | 0.00 |
| National Alliance for Integration | 9 | 278,083.28 | 278,083.28 | 157,880.00 |
| Coalition SDSM | 25 | 1,118,880.20 | 1,118,880.20 | 0.00 |
| Movement ZNAM | 15 | 466,226.47 | 0.00 | 466,226.47 |
| Coalition VLEN | 15 | 437,544.22 | 0.00 | 437,544.22 |
| Coalition EXPERIENCE FOR SUCCESS | 3 | 87,508.08 | 87,508.08 | 0.00 |
| Coalition VMRO-DPMNE | 28 | 1,021,003.38 | 0.00 | 1,021,003.38 |
| Total | 98 | 3,519,277.63 | 1,594,503.56 | 2,083,654.07 |

4.2. SCREEN–MEDIA

The legal entity **SCREEN–MEDIA** allocated a total of **57 advertising panels and billboards** to **5 participants** in the election campaign. All **5 participants** were **political parties**. According to the report, the lease period for four election contestants was **20.10–31.10.2025**, i.e., only for the period of the **second electoral round**. However, for **SDSM Coalition 1 and 2**, it is noted that the allocated advertising panels and billboards relate to the period **29.09–17.10.2025**. Based on the findings, the following was established:

| Participant in the election campaign | Number of allocated locations | Total amount claimed (MKD) | Paid (MKD) | Outstanding debt (MKD) |
|---|--------------------------------------|-----------------------------------|-------------------|-------------------------------|
| National Alliance for Integration | 19 | 474,004.91 | 474,004.91 | 0.00 |
| Coalition Your Macedonia – VMRO-DPMNE | 14 | 437,787.08 | 0.00 | 437,787.08 |
| Coalition VLEN | 9 | 255,727.87 | 0.00 | 255,727.87 |
| Movement ZNAM | 2 | 57,856.45 | 0.00 | 57,856.45 |
| SDSM Coalition 1 | 11 | 294,855.65 | 294,855.65 | 0.00 |
| SDSM Coalition 2 | 2 | 53,477.68 | 53,477.68 | 0.00 |
| Total | 57 | 1,573,709.64 | 822,338.24 | 751,371.40 |

4.3. Lead Communication

The legal entity **Lead Communication** allocated a total of **36 advertising panels and billboards** to **4 participants** in the election campaign. All **4 participants** were **political parties/coalitions**.

According to the report, the lease period was **20.10–31.10.2025**, i.e., only for the period of the **second electoral round**. Based on the findings, the following was established:

| Participant in the election campaign | Number of allocated locations | Total amount claimed (MKD) | Paid (MKD) | Outstanding debt (MKD) |
|---|--------------------------------------|-----------------------------------|-------------------|-------------------------------|
| Coalition Your Macedonia – VMRO DPMNE | 18 | 492,768.00 | 0.00 | 492,768.00 |
| Movement ZNAM | 1 | 23,600.00 | 0.00 | 23,600.00 |
| Coalition 1 SDMS | 11 | 297,242.00 | 297,242.00 | 0.00 |
| Coalition EXPERIENCE FOR SUCCESS | 6 | 160,480.00 | 160,480.00 | 0.00 |
| Total | 36 | 974,090.00 | 457,722.00 | 516,368.00 |

4.4. OK MEDIA

The legal entity **OK MEDIA** allocated a total of **54 advertising panels and billboards** to **6 participants** in the election campaign. All **6 participants** were **political parties/coalitions**. According to the report, the lease period was **20.10–31.10.2025**, i.e., only for the period of the **second electoral round**. Based on the findings, the following was established:

| Participant in the election campaign | Number of allocated locations | Total amount claimed (MKD) | Paid (MKD) | Outstanding debt (MKD) |
|---|--------------------------------------|-----------------------------------|-------------------|-------------------------------|
| National Alliance for Integration | 7 | 140,000.00 | 140,000.00 | 0.00 |

| | | | | |
|---|-----------|---------------------|-------------------|-------------------|
| Coalition “Tvoja Makedonija” VMRO–DPMNE | 22 | 599,361.00 | 0.00 | 599,361.00 |
| VLEN Coalition | 6 | 88,500.00 | 0.00 | 88,500.00 |
| ZNAM Movement | 2 | 47,200.00 | 0.00 | 47,200.00 |
| SDSM (Coalition) | 13 | 329,220.00 | 329,220.00 | 0.00 |
| EXPERIENCE FOR SUCCESS | 4 | 103,840.00 | 103,840.00 | 0.00 |
| Total | 54 | 1,308,121.00 | 573,060.00 | 735,061.00 |

The analysis of the data from the above tables concludes the following:

A large number of the legal entities that offered advertising panels and billboards and were part of the lottery managed by SEC (elaborated above), there were no available reports from them on the web sites of the SEC, SAO and SCPC. There are different reasons that may explain this situation including these legal entities not being engaged by the political parties. This issue requires further analysis. Some legal entities have submitted financial reports in accordance with the legal deadlines (15 days from the end of the election campaign for the first (01.11.2025) and second (15.11.2025) election round), and the aforementioned institutions have not published them on their websites.

Also it should be noted that for local elections 2025 very small part of the participants in the election campaign have used advertising services through advertising panels and billboards. The decrease of this form of political advertisement requires further analysis.

Some of the participants in the election campaign who used advertising services through advertising panels and billboards have not settled their obligations to the legal entities that offered advertising panels and billboards, which opens up the possibility of committing further corrupt acts.

5. FINANCIAL REPORTS – LOCAL ELECTIONS 2025

In order to raise funds for financing the election campaign, the political party, coalition, the holder of an independent list from a group of voters, or persons who intend to run, must provide the competent authority with an Unique Tax Number (EDB) marked "for election campaign" and open a transaction account with a payment operator (bank) in the Republic of North Macedonia marked "for election campaign". This account cannot be used for any other purpose. Participants in the election campaign are obliged to open a transaction account no later than 48 hours after confirming the list of candidate/s, and no earlier than 48 hours after the announcement of the elections, and within that 48-hour period, the proof of the EDB provided and the opened transaction account is submitted to the competent Municipal Election Commission (MEC). A transaction account is closed within 45 days from the date of the announcement of the final election results from the elections held, i.e. until the constitution of the council of municipalities and the city of Skopje.

In a situation where a political party, coalition, the holder of an independent list from a group of voters, or persons who intend to run, fail to provide an EDB and do not open a transaction account within the stipulated deadlines, the confirmed candidate list is rejected by a decision of the competent MEC immediately, and no later than within 24 hours.

From the moment of confirmation of the candidate lists until the start of the election campaign, the participant in the election campaign may not spend funds from the transaction account intended for the election campaign.

According to the Calendar for Local Elections, the participant in the election campaign, when the elections are held in one round, is obliged on the 11th day of the election campaign (October 9, 24:00), as well as within one day (October 18) after the end of the campaign, to submit a Report with a form for received donations to the transaction account for the election campaign. If a second round of voting is held in the elections, the participant in the election campaign is obliged one day (November 1) before the second round of voting to submit a report with a form for donations received to the transaction account for the election campaign.

The participant in the election campaign is obliged one day after the closing of the transaction account for the election campaign to submit a report with a form for donations received for the period from one day after the end of the campaign until the closing of the transaction account for the election campaign. The reports are submitted on a form prescribed by the Minister of Finance, which contains data on the name, i.e. title of the donor, type and value of the donations and the date of receipt of the donations. An integral part of the form is the instructions for filling out the form. The reports are submitted to the SEC, the SAO and the SCPC, which are obliged to publish them on their websites. The reports submitted by political entities are also obliged to publish them on their websites.

The participant in the election campaign is obliged to immediately, and no later than 15 days from the day of closing the transaction account. According to the deadlines provided for in the Electoral Code, the total financial reports for the first election round, the participants in the election campaign have a deadline to submit them no later than 28.12.2025 (the 15th day of 13.12.2025, which is the deadline for closing the transaction account for the first election round), i.e. by 11.01.2026 (the 15th day of 27.12.2025, which is the deadline for closing the transaction account

for the second election round) to submit a total financial report with a specification of the costs of income and expenses in the election campaign. The financial report on the costs of income and expenses in the election campaign is submitted on a form prescribed by the Minister of Finance, which contains data on the name, i.e. title of the donor, type and value of donations, date of receipt of donations and expenses for each donation, as well as income and expenses during the election campaign and data on donations received from a third party. The report is submitted to the SEC, SAO, SCPC. The SEC, SAO, SCPC publicly publish the financial report on their websites. The State Audit Office is obliged to conduct an audit within 60 days from the date of submission of the report. According to the deadlines set by the Electoral Code, 26.02.2026 (the 60th day from 28.12.2025, the deadline when the participants in the election campaign have a legal deadline to submit a financial report for the first election round), or 12.03.2026 (the 60th day from 11.01.2026, the deadline when the participants in the election campaign have a legal deadline to submit a financial report for the second election round), are the deadlines by which the State Audit Office should conduct an audit.

The SCPC website has created a section dedicated to the 2025 local elections, which has fields with the following folders:

- Report on donations received on a transaction account for an election campaign for the 2025 Local Elections, which is submitted on the 11th day of the election campaign;
- Total financial reports with a specification of the costs of income and expenses in the election campaign from the day of opening to the day of closing the transaction account for the election campaign;
- Reports on the allocated locations for each participant in the election campaign, submitted by the Legal Entities that manage the advertising panels and billboards. (Given the deadlines (15 days after the end of the election campaign) there is nothing attached to the folders yet)

On October 13, the SCPC website analyzed the submitted reports on donations received on a transaction account for the 2025 local elections, which are submitted on the 11th day of the election campaign, and concluded the following:

According to the deadline for submitting a Report on Donations Received on a Transaction Account for an Election Campaign, for the period from the opening of the account to the 11th day of the election campaign, i.e., ending on 09.10.2025 at 24:00, a total of 61 reports were available on the SCPC web site, which is slightly over 35% of the total number of participants in the election process.

All 19 coalitions had available donation reports on the SCPC web site, 18 reports were from political parties and 24 reports from independent candidates supported by a group of voters. After the deadline expired, (According to the Election Code, this is 09.10.2025) 2 more reports were made available on the website from political parties.

Of these, only two political parties have noted that they have made payments to legal entities that offered and were selected by the SEC for the services offered for billboards and advertising

panels. Namely, the Democratic Party of Turks, from the total donations collected, has paid a total of 293,885.00 denars to the legal entities SCREEN MEDIA (85,322.00 denars) and AKCENT MEDIA (208,563.00 denars) for the use of the services of renting billboards and advertising panels. The political party TMORO has also paid a total of 366,808.00 denars from the donations collected to two legal entities, namely SCREEN MEDIA (201,635.00 denars) and AKCENT MEDIA (165,173.00 denars).

On October 20, the analysis of available reports on donations received on a transaction account for the 2025 local elections on the SCPC website, required to be submitted 1 day after the end of the election campaign, showed the following:

A total of 50 financial reports have been published on the SCPC website. Of these, only two political parties noted payments to legal entities that rent billboards, which were selected by the SEC by lot to allocate locations for advertising panels and billboards for advertising the participants in the election campaign. Namely, the political party TMORO The political party TMORO has also paid a total of 366,808.00 denars from the collected donations to two legal entities, namely, SCREEN MEDIA (201,635.00 denars) and AKCENT MEDIA (165,173.00 denars) (These are the same funds as described above). The political party ZNAM used billboard rental services from a total of 4 legal entities that were selected by lot by the SEC. According to the financial report, PP ZNAM has total liabilities to these 4 legal entities in the total amount of 2,901,844.00 denars, of which, according to the report, a total of 477,088.00 denars were paid. Individually, ZNAM used the billboard services of the following four legal entities:

OK MEDIA, invoiced 84,724.00 denars, paid 84,724.00 denars;

LEAD COMMUNICATION, invoiced 42,362.00 denars, paid 42,362.00 denars;

AKCENT MEDIA, invoiced 2,482,333.00 denars, paid 300,000.00 denars, established debt 2,182,333.00 denars;

SCREEN MEDIA, invoiced 292,425.00 denars, paid 50,000.00 denars, debt established 242,425.00 denars.

From the analysis, it was concluded that the political party DEMOCRATIC PARTY OF TURKS, financial report was not available on the web site of the SCPC.

The remaining participants in the election campaign, in their reports on donations received during the election campaign, have not noted the use of services, nor payments to legal entities that offer services for renting billboards and advertising panels.

The transaction account referred to in paragraph (1) of this Article shall be closed within 45 days from the date of publication of the final election results of the elections for President of the Republic of Macedonia and elections for Members of the Assembly of the Republic of Macedonia and for elections for members of the municipal councils and the Council of the City of Skopje, elections for mayor of the municipality and mayor of the City of Skopje.

The participant in the election campaign is obliged to immediately, and no later than within 15 days from the date of closure of the transaction account referred to in Article 71 paragraphs (10) and (11), submit a total financial report with a specification of the costs of the income and

expenses in the election campaign. The final election results from the 2025 local elections were announced on 29.10.2025 for the first round and 12.11.2025 for the second round by the State Election Commission.

On 05.02.2026, an analysis was conducted, which concluded the following:

- On the SCPC website, 23 Total Financial Reports of the Political Parties - participants in the election campaign with a specification of the costs of income and expenses in the election campaign from the day of opening to the day of closing the transaction account for the election campaign were available, 4 Total Financial Reports by Coalition SDSM, 11 Total Financial Reports by Coalition Your Macedonia – VMRO DPMNE and 38 Total Financial Reports with a specification of the costs of income and expenses in the election campaign from the day of opening to the day of closing the transaction account for the election campaign, from a group of voters.
- On the SEC website, were available 22 Total Financial Reports with a specification of the costs of income and expenses in the election campaign from the day of opening to the day of closing the transaction account for the election campaign of Political Parties - participants in the election campaign and 21 Total Financial Reports with a specification of the costs of income and expenses in the election campaign from the day of opening to the day of closing the transaction account for the election campaign, prepared by a group of voters.
- On the SAO website, were available 14 Total Financial Reports with a specification of the costs of income and expenses in the election campaign from the day of opening to the day of closing the transaction account for the election campaign of Political Parties - participants in the election campaign and 18 Total Financial Reports with a specification of the costs of income and expenses in the election campaign from the day of opening to the day of closing the transaction account for the election campaign, from a group of voters.

These findings indicate that a very small proportion of the total number of the participants in the election campaign (Political Parties, Coalitions, Group of Voters in total number of 167 as well as the legal entities that manage the advertising panels and billboards in total number of 17) in the election campaign were available on the respective web sites. There are different factors that may have influenced such low number of the available reports, including only a small number of the election participants that have respected and implemented their obligations to submit a comprehensive financial report to the competent state institutions SCPC, SEC and SAO, however this issue needs further analysis

6. Local Elections 2021 vs. Local Elections 2025 – Comparative overview of entities involved

Table 1. Comparative Overview of Advertising Companies
Local Elections 2021 vs. Local Elections 2025

| Company name | Place of registration | Date of establishment | Local Election 2021 | Local Election 2025 | Status / Change |
|---------------------------|-----------------------|-----------------------|---------------------|---------------------|----------------------------|
| Akcent Media | Skopje | 08.05.1995 | ✓ | ✓ | Continued presence |
| Media Marketing | Zhelino / Skopje* | 20.03.2017 | ✓ | ✓ | Continued presence |
| LEAD Communication | Skopje | 15.08.2013 | ✓ | ✓ | Continued presence |
| OK Media / OK MEDIA DOOEL | Skopje | 20.06.2006 | ✓ | ✓ | Continued presence |
| Technomax-R DOOEL | Skopje | 20.04.2006 | ✓ | ✓ | Continued presence |
| Screen Media | Tetovo / Zhelino* | 13.08.2008 | ✓ | ✓ | Continued presence |
| Fotomax Big Print | Shtip | 28.07.2021 | ✓ | ✓ | Continued presence |
| Promo 5 Marketing | Strumica | 01.07.2024 | ✗ | ✓ | New in 2025 |
| East Gate Mall | Skopje | 28.02.2019 | ✗ | ✓ | New in 2025 |
| Maraton Group | Skopje | 18.08.1993 | ✗ | ✓ | New in 2025 |
| Metron Trejd | Veles | 17.04.2019 | ✗ | ✓ | New in 2025 |
| Marketing Mix | Shtip | 09.08.2010 | ✗ | ✓ | New in 2025 |
| Promar Digital | Skopje | 2023 | ✗ | ✓ | New in 2025 |
| 2S Media | Skopje | 25.06.2020 | ✗ | ✓ | New in 2025 |
| My Print | Skopje | 24.09.2004 | ✗ | ✓ | New in 2025 |
| Eon Edel LTD | Strumica | 09.06.2016 | ✗ | ✓ | New in 2025 |
| Vision Media DOO Skopje | Skopje | 27.01.2021 | ✗ | ✓ | New in 2025 |
| ACG Design DOOEL | Kumanovo | 15.08.2020 | ✓ | ✗ | Not present in 2025 |
| BUST Advertising J.S. DOO | Skopje | 24.04.2020 | ✓ | ✗ | Not present in 2025 |
| BUST DOOEL | Skopje | 14.02.2020 | ✓ | ✗ | Not present in 2025 |
| IZI MEDIA DOOEL | Veles | 07.05.2009 | ✓ | ✗ | Not present in 2025 |

| Company name | Place of registration | Date of establishment | Local Election 2021 | Local Election 2025 | Status / Change |
|--------------------|-----------------------|-----------------------|---------------------|---------------------|---------------------|
| IN MY PLACE DOOEL | Bogdanci | 20.06.2013 | ✓ | ✗ | Not present in 2025 |
| Nikolis 2017 DOOEL | Bitola | 12.07.2017 | ✓ | ✗ | Not present in 2025 |
| REDIVIDER DOOEL | Strumica | 07.11.2018 | ✓ | ✗ | Not present in 2025 |
| RICOTI DOOEL | Struga | 29.03.1995 | ✓ | ✗ | Not present in 2025 |
| STREET NEWS DOOEL | Kocani | 14.03.2016 | ✓ | ✗ | Not present in 2025 |
| FIKA LIMITED DOOEL | Skopje | 29.03.2019 | ✓ | ✗ | Not present in 2025 |

* differences in reported headquarters likely due to registration vs. operational address.

Table 2. Summary of Changes Between Local Elections 2021 and 2025

| Indicator | Local Election 2021 | Local Election 2025 | Change |
|-------------------------------------|---------------------|---------------------|--------------------------------|
| Total companies listed | 17 | 17 | No change in total number |
| Companies present in both elections | 7 | 7 | Stable core group |
| New companies | – | 10 | Significant market entry |
| Companies no longer present | – | 10 | Market exit / rotation |
| Oldest company | 1995 | 1993 | Older legacy actors appear |
| Newest company | 2020 | 2024 | Entry of very recent companies |

Key finding - *What Has Changed*

- **Market rotation rather than expansion:** The total number of companies remains the same (17), but **more than half of the actors have changed**.
- **Entry of newer entities in 2025:** Several companies established **after 2019 and even in 2024** appear in the 2025 elections, indicating a **lower entry barrier** or changing allocation

practices. However as mentioned on the section 2, there were no companies that were newly established immediately prior to the elections in October 2025.

- **Stable core of recurring companies:** A small group of companies (Media Marketing, Akcent Media, LEAD Communication, OK Media, Technomax-R, Screen Media, Fotomax Big Print) maintains a **continuous presence**, suggesting structural or competitive advantages.
- **Exit of multiple 2021 providers:** Ten companies active in 2021 are no longer present in 2025, raising questions about **selection criteria, continuity, and transparency** in the allocation of advertising locations.

Policy and Oversight Interpretation

Advertising Companies in Local Elections 2021 vs. 2025 – Electoral Code of North Macedonia

1. Market rotation without change in total numbers

The comparison between Local Elections 2021 and 2025 shows that the **total number of advertising companies (17) remains unchanged**, while **more than half of the companies differ** between the two election cycles.

Policy interpretation:

This pattern indicates that the Electoral Code allows **significant rotation of legal entities** participating in election-related advertising without requiring continuity, justification, or comparative assessment. While competition is not prohibited, the absence of transparency mechanisms makes it impossible to determine whether rotation results from market dynamics or discretionary institutional practices.

2. Entry of relatively newly established companies

Several companies participating in the 2025 local elections were established in **2023 and 2024**. However as mentioned on the section 2, there were no companies that were newly established immediately prior to the elections in October 2025

Link to the Electoral Code: The Electoral Code does not define **minimum operational history, experience, or capacity criteria** for legal entities eligible to participate in advertising related to election campaigns.

Oversight implication: This regulatory gap allows newly established companies to participate without safeguards ensuring financial stability, operational capacity, or prior compliance history, increasing the risk of **formal rather than substantive competition**.

3. Absence of continuity and justification for exclusion

Ten companies that participated in the 2021 elections are no longer present in 2025, without any publicly available explanation or evaluation.

Link to the Electoral Code:

The Electoral Code does not require:

- publication of **selection or exclusion criteria**,
- justification for **non-selection**, or
- comparative evaluation between eligible legal entities.

Oversight implication:

The lack of justification obligations prevents external oversight bodies, civil society, and the public from assessing whether exclusions were based on objective criteria or discretionary decision-making.

4. Limited transparency in allocation of advertising locations

The allocation of advertising boards and billboards is conducted through procedures regulated by the Electoral Code, but the **full documentation** of these processes is not consistently published or shared among oversight institutions.

Link to the Electoral Code:

The Code regulates the draw for advertising locations but does not explicitly oblige:

- full publication of draw documentation, or
- systematic sharing of these reports between oversight bodies.

Oversight implication:

This weakens inter-institutional control and prevents effective cross-checking between advertising allocations and campaign finance reports.

5. Weak linkage between advertising providers and financial reporting

Financial reports submitted by political parties often lack detailed linkage between:

- specific advertising providers,
- allocated locations,
- prices, and
- settlement of liabilities.

Link to the Electoral Code:

The Electoral Code requires submission of total financial reports but does not mandate **detailed subclassification of advertising expenses** by provider, type, and location.

Oversight implication:

This gap prevents regulators from verifying whether advertising services were:

- fully paid,
- paid from lawful accounts, and

- consistent with allocated advertising locations.

6. No sanctions related to publication and institutional accountability

While sanctions exist for political parties that fail to submit financial reports, the Electoral Code does not impose sanctions on institutions that fail to publish or cross-check relevant information.

Oversight implication:

The absence of institutional sanctions undermines enforcement and creates asymmetry: participants are fined for non-compliance, while institutions face no consequences for non-transparency.

Overall Oversight Assessment

The observed changes between the 2021 and 2025 local elections reflect a **regulatory framework that prioritizes formal compliance over substantive transparency**. The Electoral Code regulates procedures but does not sufficiently regulate:

- transparency of selection,
- continuity and justification,
- linkage between advertising allocation and campaign finance, and
- institutional accountability.

As a result, significant changes in participating advertising companies occur **without traceable, reviewable, or contestable explanations**, limiting effective democratic oversight.

Compared to the previous elections in 2021²¹, IMPETUS notes the same findings of the lack of transparency and accountability, as the Electoral Code does not oblige the SEC to publicly announce the offers with different packages of locations/prices. So, the SEC publishes only the minutes of the lottery results with the number of packages, but not the locations and prices.

7. FINDINGS

The participants in the election campaign, including the legal entities that manage the advertising boards and billboards, may have not submitted reports to the SAO, SCPC and SEC within the deadlines in accordance with the Election Code based on the monitoring of the availability of these reports on the respective websites;

The municipalities, the City of Skopje and the legal entities that manage the advertising boards and billboards are obliged, within five days from the day of calling the elections, to publicly announce the locations and rental prices of the advertising boards and billboards on their websites and to submit the data to the State Election Commission, the State Audit Office and the State Commission for the Prevention of Corruption, together with a printed extract from the

²¹Reports from 2021, IMPETUS, <https://political-billboards.mk/category/publikacii/>

announcement. The price must not change during the election process and must not be higher than the average rental price calculated in the last five past election cycles. These publicly announced locations and rental prices could not be identified on the respective websites

Data on the locations, type, characteristics and prices of advertising panels and billboards are submitted on a form, which, upon a proposal from the SAO and the SCPC, is prescribed by the Ministry of Justice. The document about the offer for advertising panels and billboards by the Municipalities, the City of Skopje and legal entities that manage advertising panels and billboards is not available on the SEC website. According to the Electoral Code, there is no deadline for the SEC to publish the offers with included prices and locations. It is proposed to amend the Electoral Code in this section by specifying deadlines for publication.

The companies that manage advertising panels and billboards are not newly established immediately before the elections. This, however, does not indicate the existence of suspicion of potential influence peddling towards voters by newly opened companies that would be in any way connected to a particular political party - participant in the election campaign.

Reports on the allocation of advertising panel and billboard locations to election campaign participants, submitted by the legal entities managing these advertising spaces, are currently available only on the SCPC website. For the 2025 local elections, three such reports were submitted for the first election round and four for the second round.

While the Electoral Code does not explicitly require the SEC to submit its report on the draw for allocating advertising locations to other competent institutions (SAO, SCPC), the legal entities selected through the SEC draw are obliged to submit their reports to all three institutions. These institutions are, in turn, required to publish the reports on their respective websites.

To address this inconsistency and enhance transparency, an amendment to the Electoral Code is proposed that would oblige the SEC to formally share the report on the lottery for allocated advertising locations with both the SCPC and the SAO. In the report by Screen Media published on the website of the SCPC, there is no information on the use of advertising panels and billboards by the Political Party PERMANENT MACEDONIAN RADICAL UNION (TMORO), although the Report states that services were charged by this party.

On the website of the SEC, reports from legal entities that manage advertising space in a group have been published together with reports from legal entities that manage advertising panels and billboards. According to the provisions of the Electoral Code, these reports should be published separately.

A total of 3 reports for the first election round and a total of 4 reports for the second election round have been published on the SCPC website, from a total of 17 legal entities that were selected in the draw by the SEC for assigned locations, which have stopped displaying advertising panels and billboards after the 15th day of the legally stipulated deadline for submitting and publishing these reports in accordance with the Electoral Code.

Based on the monitoring of the web sites of SEC, SCPC and SAO, small number of participants in the election campaign have published/available comprehensive financial reports. There are different reasons why this is the case, including not respecting their obligations to submit a comprehensive financial report to the state bodies in charge, however this requires further analysis.

8. CONCLUSIONS AND RECOMMENDATIONS

- **Conclusion 1: Incomplete public availability of total financial reports**

Only a limited number of total financial reports on election campaign income and expenses are publicly available on the websites of the SEC, SAO, and SCPC, despite the legal obligation under the Electoral Code.

Recommendation: To **amend the Electoral Code** to require the SEC, SAO, and SCPC to **publish all total financial reports** submitted by election campaign participants on their official websites in a complete and timely manner.

- **Conclusion 2: Institutional transparency gaps**

The SEC, SAO, and SCPC demonstrate insufficient transparency in the publication of comprehensive campaign finance reports, limiting public oversight.

Recommendation: To **introduce mandatory transparency obligations** for the SEC, SAO, and SCPC, including **standardized procedures and formats** for the publication of election campaign financial reports.

- **Conclusion 3: Absence of accountability mechanisms for institutions**

The Electoral Code does not provide sanctions for responsible officials within the SEC, SAO, or SCPC who fail to publish submitted financial reports.

Recommendation: To **amend the Electoral Code to introduce sanctions for responsible persons** in the SEC, SAO, and SCPC in cases of failure to publish total financial reports within prescribed deadlines.

- **Conclusion 4: Lack of public data on imposed sanctions**

There is no publicly available information on fines imposed on election campaign participants who fail to submit total financial reports, despite existing legal provisions.

Recommendation: To **oblige competent institutions to publicly disclose all imposed fines and sanctions**, including the sanctioned entity, type of violation, and amount of the fine.

- **Conclusion 5: Unclear and unsettled financial liabilities**

Some political parties and coalitions have unpaid liabilities to legal entities providing billboard and advertising panel services, with no clarity on settlement timelines or funding sources.

Recommendation: To amend the Electoral Code to **oblige political parties and coalitions to fully settle all campaign-related liabilities** within a defined deadline after the election campaign and to **introduce sanctions for non-compliance**.

- **Conclusion 6: Insufficient detail in reporting advertising expenses**

Financial reports do not contain detailed or itemized data on advertising-related liabilities, preventing effective analysis of billboard usage and costs.

Recommendation: To **introduce mandatory itemization and subclassification** of advertising expenses and liabilities, requiring reporting by **type, modality, duration, price, and payment status** of billboards and advertising panels.

- **Conclusion 7: Weak inter-institutional information sharing**

Reports from the SEC lottery for allocating locations for advertising boards and billboards are not systematically shared with the SAO and SCPC and with wider public.

Recommendation: To **amend the Electoral Code to oblige the SEC to share draw reports** on allocated advertising locations with the SAO and SCPC and to ensure their publication on all relevant institutional websites.

- **Conclusion 8: Undefined publication deadlines**

The Electoral Code does not define deadlines for the SEC to publish offers submitted by legal entities for advertising panels and billboards.

Recommendation: To **amend the Electoral Code to define clear and binding deadlines** for the SEC to publish offers (including locations and prices) from legal entities providing advertising panels and billboards.

9. Sources used

1. Electoral Code, "Official Gazette of the Republic of Macedonia" no. 40/06, 136/08, 148/08, 155/08, 163/08, 44/11, 51/11, 54/11, 142/12, 31/13, 34/13, 14/14, 30/14, 196/15, 35/16, 97/16, 99/16, 136/16, 142/16, 67/17, 125/17, 35/18, 99/18, 140/18, 208/18, 27/19 and "Official Gazette of the Republic of North Macedonia" no. 98/19 and 42/20
2. Reports of political parties, State Audit Office,
3. Reports of political parties, State Election Commission,
4. Reports of political parties, State Commission for the Prevention of Corruption
5. IMPETUS, archive of reports for 2021 Local election, <https://political-billboards.mk/category/publikacii/>