

Rules for Running and Financing Electoral Campaigns in Poland and Lithuania. Comparative Analysis¹

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The issues of electoral campaigns have been a key notion in the realm of democratic elections. The rules for conducting them must, above all, guarantee equal opportunities for candidates and the fairness of the electoral process. Equally important are the regulations defining the legal framework for the financing of election campaigns. They serve to prevent electoral corruption and attempts by external entities or interest groups to influence the state policy. The aim of this article is to analyse the key provisions regulating the rules of conducting and financing election campaigns in Poland and Lithuania. These countries share a similar history and the conditions in which their democratic institutions were shaped. The article analyses issues relating, in particular, to the way of understanding election campaigns and electioneering in both legal systems, entities authorized to conduct election campaigning activities, permissible forms of electioneering, and prohibitions in this area. Measures employed for the principles of election campaign financing and their review mechanisms are also compared. Research has shown that although the electoral laws of both countries contain similar instruments, regulations differ significantly in many detailed aspects, which may affect the implementation of the basic principles of electoral law. For the purposes of the analysis, the method of interpretation of the law in force is used to examine the shape and content of the relevant regulations, as well as the comparative method to juxtapose election campaigns and their financing in Poland and Lithuania. The study also presents a review of literature devoted to the topic.

Keywords: elections, election campaign, electioneering, election campaign financing, review.

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Rinkimų kampanijų vykdymo ir finansavimo taisyklės Lenkijoje ir Lietuvoje. Lyginamoji analizė

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Rinkimų kampanijų klausimai buvo pagrindinė demokratinė rinkimų sąvoka. Jų vykdymo taisyklės visų pirma turi užtikrinti lygias galimybes kandidatams ir rinkimų proceso sąžiningumą. Ne mažiau svarbūs yra reglamentai, apibrėžiantys rinkimų kampanijų finansavimo teisinį pagrindą. Jie padeda užkirsti kelią rinkimų korupcijai ir išorės subjektų ar interesų grupių bandymams daryti įtaką valstybės politikai. Šio straipsnio tikslas – išanalizuoti pagrindines nuostatas, reglamentuojančias rinkimų kampanijų vykdymo ir finansavimo taisykles Lenkijoje ir Lietuvoje. Šias šalis sieja panaši istorija ir sąlygos, kuriomis buvo formuojamos jų demokratinės institucijos. Straipsnyje analizuojami klausimai, susiję su rinkimų kampanijų ir rinkimų agitacijos supratimu abiejose teisinėse sistemose, subjektais, įgaliojais vykdyti rinkimų agitacijos veiklą, lestinomis rinkimų agitacijos formomis ir draudimais šioje srityje. Taip pat palyginamos priemonės, taikomos rinkimų kampanijų finansavimo principams ir jų peržiūros mechanizmams nustatyti. Tyrimai parodė, kad nors abiejų šalių rinkimų įstatymuose yra panašių priemonių, reglamentai labai skiriasi daugeliu detalių aspektų, o tai gali turėti įtakos pagrindiniams rinkimų teisės principams įgyvendinti. Analizės tikslais taikomas galiojančių įstatymų aiškinimo metodas atitinkamų reglamentų formai ir turiniui išnagrinėti, taip pat lyginamasis metodas, siekiant sugretinti rinkimų kampanijas ir jų finansavimą Lenkijoje ir Lietuvoje. Tyrime taip pat pateikiama šiai temai skirtos literatūros apžvalga.

Pagrindiniai žodžiai: rinkimai, rinkimų kampanija, rinkimų agitacija, rinkimų kampanijos finansavimas, apžvalga.

Introduction

The issues of electoral campaigns have been a key notion in the realm of democratic elections. In every electoral process, a special role is played by the stage during which participants in the electoral competition carry out activities promoting candidates and their political programs. Importantly, however, in every legal system, an election campaign is based on detailed provisions that regulate its conduct and financing. In the first case, one can point to regulations specifying entities authorized to conduct campaigning activities or prohibitions on electioneering in specific places or situations. These rules must, above all, guarantee equal opportunities for candidates and the fairness of the electoral process. Equally important are the provisions of electoral law that define the legal framework for financing election campaigns and the related regulations that define the principles of supervision over this sphere. These are also defined by national legislators in quite a detailed manner, not only to ensure the equality of entities, but also to guarantee the transparency of election campaign financing. Transparent political financing is as important as a free and fair electoral process². This is particularly important because such regulations prevent electoral corruption and attempts by external entities or interest groups to influence the state policy³. Transparency in election financing is also denoted by significant social significance – it builds citizens' trust in the state, in electoral procedures and in candidates⁴. It is therefore not surprising that, due to its importance, the principle of transparency of political financing often has the rank of a constitutional principle, as, for example, in the Polish legal system⁵. Although

² KUME, Andon; LIRËZA, Linert (2023). On the transparency of electoral campaign financing in Albania and North Macedonia. *Journal of Liberty and International Affairs*, 9, no. 2, p. 332 [online] doi:10.47305/JLIA2392426k.

³ GWÓZDZ, Tomasz (2020). Finansowanie kampanii wyborczej w Polsce. *Studia Wyborcze*, 29, p. 85 [online]. <https://doi.org/10.26485/SW/2020/29/4>.

⁴ WOOD, Abby K. (2023). Voters Use Campaign Finance Transparency and Compliance Information. *Political Behaviour*, 45, p. 1553–1579 [online]. <https://doi.org/10.1007/s11109-022-09776-4>.

⁵ See Article 11(2) of the Constitution of the Republic of Poland of 2 April 1997 (Dz. U. (Journal of Laws) of 1997, No. 78, item 483 as amended). Similar measures are also adopted in other countries, see, for example, Article 29 of the Greek Constitution of 9 June 1975 [online], <https://www.hellenicparliament.gr/UserFiles/f3c70a23-7696-49db-9148-f24dce-6a27c8/THE%20CONSTITUTION%20OF%20GREECE.pdf>, or Article 51(5) and 51(6) of the Constitution of the Portuguese Republic of 2 April 1976 [online], <https://www.parlamento.pt/sites/EN/Parliament/Documents/Constitution7th.pdf>.

it is not explicitly provided for in the Constitution of Lithuania, it is laid down in the provisions of the Electoral Code⁶ and in the Act on Political Organizations⁷.

The aim of this article is to analyse the key provisions concerning the principles of conducting and financing election campaigns in Poland and Lithuania. Due to the fact that both countries have a similar history, shaped their democratic institutions in similar conditions, and also because of the fact that they belong to the same legal culture, a comparison of their legal regulations in the above-mentioned area seems fully justified. The reasoning behind taking up this topic also derives from the fact that such a comparative legal analysis has not been presented so far in either Polish or Lithuanian literature. Of course, this does not mean that there is no literature discussing the issues of election campaigning in Lithuanian studies⁸ or Polish research papers⁹. The authors, however, generally focus on analysing this matter mainly in relation to the domestic system. Meanwhile, the value of comparative analysis may be to show that the regulations in force in countries similar in terms of the system and culture do not always provide for identical schemes. The article will analyse rudimentary issues concerning the basic principles to follow by the entities authorized to conduct campaigning activities, permissible places and forms in which campaigning activities may occur, as well as basic prohibitions on conducting electioneering. The scope of statutory regulation of election campaigning will also be compared. The second issue analysed will be the principles of financing election campaigns in Poland and Lithuania. Particular focus will be given to permissible sources of election campaign financing and mechanisms ensuring the transparency of the process of obtaining and spending funds by participants in the electoral competition.

For the purposes of the analysis, the method of interpretation of the law in force is used to examine the shape and content of the relevant regulations, as well as the comparative method to juxtapose election campaigns and their financing in Poland and Lithuania. The study also presents a review of literature devoted to the topic.

1. Rules for Running Election Campaigns in Poland and Lithuania

The first issue worth paying attention to when talking about election campaigns is how and where this matter is regulated. Both in Poland and Lithuania, legislators decided to include electoral matters in a single act – the Electoral Code, which is intended to comprehensively regulate this issue. At the same time, it cannot be ignored that the status of these two electoral codes is fundamentally different. While the Electoral Code in Poland¹⁰ has the form of an ordinary act, in the Lithuanian system it was given

⁶ Republic of Lithuania Electoral Code approved by Republic of Lithuania Constitutional Law No XIV-1381 of 19 July 2022 [online]. <https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/28a7cbf395fb11ef955ff95815eb5ce5?jfwid=-1bny2v-w3as>.

⁷ Republic of Lithuania Law on Political Organizations, 15 September 2022, No. XIV-1415 [online]. <https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/abe74cd23a9311eeb4b9a076396dcf81?jfwid=12tz971m91>.

⁸ See, e.g., MASNEVAITE, Elena (2010). *Politinių partijų ir politinių kampanijų finansavimo teisinis reguliavimas Lietuvoje*. Doctoral dissertation, Social Sciences, Law, Vilnius University. Vilnius. https://www.tf.vu.lt/wp-content/uploads/2016/08/Elena-Masnevait%C4%97_Politini%C5%B3-partij%C5%B3-ir-politini%C5%B3-kampanij%C5%B3-finansavimo-teisinis-reguliavimas-Lietuvoje.pdf; MASNEVAITE, Elena (2009). *Valstybinis politinių partijų finansavimas Lietuvoje*. *Teisė*, 70, pp. 119–135 [online]. doi:10.15388/Teisė.2009.0.307

⁹ GAŚIOR, Tomasz (2015). *Kontrola finansowania komitetów wyborczych. Zagadnienia prawnoadministracyjne*. Warsaw: Wydawnictwo Sejmowe; RAKOWSKA-TRELA, Anna (2015). *Kampania wyborcza w regulacji prawnej i w praktyce*. Łódź: Wydawnictwo Uniwersytetu Łódzkiego; GAŚIOR, Tomasz; KOBYLIŃSKA, Aleksandra; WACHOWIEC Patryk (2025). *How to improve the transparency of political financing. Proposals for legal reform*. Warsaw: Instytut Spraw Publicznych.

¹⁰ See Act of 5 January 2011 – Electoral Code (consolidated text, Dz. U. (Journal of Laws) of 2025 item 365 as amended).

the rank of a constitutional statute. This was intended to increase the stability of the provisions included therein, while taking into account the fact that electoral law is exposed to political instrumentalization, and the procedure for adopting a constitutional statute in the Lithuanian constitutional system is much more demanding than that for an ordinary act¹¹. Despite this, the Electoral Code, although adopted relatively recently (in 2022), has already undergone several major amendments, including also the area of election campaign financing. This shows that, unfortunately, contrary to expectations, this measure has not proven to be as effective as expected. In the Polish constitutional system, as mentioned above, the key act regulating electoral issues is an ordinary act – the Electoral Code of 2011. Its case also shows that it is not entirely stable due to being subjected to frequent amendments.

When it comes to details of election campaigns in the analysed countries, it is first worth looking at how this concept is defined. Although the regulations are not identical, in both cases, the concepts of ‘election campaign’ and ‘electioneering’ are clearly distinguished. The former is treated as a stage of elections, whereas the latter is perceived as a specific action that accompanies this stage. Pursuant to Article 64(1) of the Lithuanian Electoral Code, an election campaign is any action undertaken by election campaign participants, voters and other natural and legal persons during the period specified in the Code, related to elections to the *Seimas*, to the office of the President of the Republic, to the European Parliament, to municipal councils, and to the office of the mayor. Campaign activities include registration of election campaign participants, candidates and candidate lists, electioneering and voting, establishing and publishing voting results, settling of election disputes and monitoring of the financing of election campaigns and political advertising¹². In turn, the Polish Electoral Code stipulates in its Article 104(1) only the time frame for the duration of the election campaign, thus giving it significantly less editorial space than in the Lithuanian system. The legislator did not specify this concept in more detail, though Article 105 defines the concept of electioneering, by treating it as a key element of the campaign. When comparing both acts in this angle, at least three key issues arise that are worth addressing: the essence of the election campaign and electioneering, their time frame, and the entities authorized to conduct them.

As for the essence of an election campaign in Lithuanian electoral law, it is directly identified with specific actions undertaken in connection with all general elections provided for in Lithuanian law by authorized entities. This is a relatively long period, and – as has already been mentioned above – and the election campaign is part of it. Pursuant to Article 93 of the Lithuanian Electoral Code, electioneering accommodates any activity aimed at disseminating political advertising. Interestingly, the Lithuanian legislator resigned from its own legal definition of the concept of ‘political advertising’¹³ in favour of aligning the country’s internal regulations with the EU law by making a direct reference

¹¹ Pursuant to Article 69 of the Constitution of the Republic of Lithuania, agreement of 3/5 of all members of the Lithuanian Parliament *Seimas* is required to amend a constitutional statute; The Constitution of the Republic of Lithuania, adopted by the citizens of the Republic of Lithuania in the Referendum of 25 October 1992 [online]. <https://www.lrs.lt/home/Konstitucija/Constitution.htm>. For more about the Electoral Code, see ŠINKŪNAS, Haroldas (2022). Rinkimų kodeksas: Kas, ką, kada ir kaip? *Teisė.Pro* [online]. <https://www.teise.pro/index.php/2022/09/23/h-sinkunas-rinkimu-kodeksas-kas-ka-kada-ir-kaip/>

¹² See Article 6(2) of the Lithuanian Electoral Code.

¹³ Until 2025, the term ‘political advertising’ had been understood as positive or negative information disseminated by a public politician, a political organization, its member, a participant in an election campaign, or a candidate, on their behalf and/or in their interest, in any form and by any means, for payment or gratuitously, during an election campaign or between election campaigns, the purpose of which was to influence the results of elections or motivate voters to vote in elections, or the dissemination of which promotes the policy of a public politician, a political organization, its member or participant in an election campaign, or a candidate, as well as their ideas, objectives or program; for more on this topic, see: MASNEVAITE, Elena (2025). Lithuanian Electoral Code: General Observations and Main Changes in Financing of Political Campaigns. *Journal of the University of Latvia. Law*, 18, p. 129 [online]. <https://doi.org/10.22364/jull.18.09>.

in Article 95(1) to the content of the Regulation of the European Parliament and of the Council of 2024 on transparency and targeting of political advertising¹⁴. Pursuant to this Act, ‘political advertising’ means the preparation, posting, promotion, publication, delivery or dissemination in any way of a message (typically for remuneration or as part of an internal operation or as part of a political advertising campaign) by, on behalf of or for the benefit of a political entity, unless it is for a purely private or purely commercial purpose or is likely and intended to influence the outcome of an election or referendum, voting behaviour or the legislative or regulatory process at the EU, national, regional or local level¹⁵. In turn, the Polish legislator – as already mentioned above – does not directly define the concept of a campaign¹⁶, by treating it simply as a stage in the electoral process. Nevertheless, the systemic interpretation of the Electoral Code may inspire a conclusion that electioneering plays a key role in its course. This concept, in turn, is understood as public persuasion or encouragement to vote in a certain way¹⁷, including, in particular, to vote for a candidate of a specific electoral committee. Therefore, it is necessary to point out a fundamental difference: the Lithuanian legislator has harmonised internal regulations with the EU law in the key aspect concerning the campaign, and, above all, election campaigning, as early as in the key aspect concerning the campaign, which, unfortunately, cannot be said about Polish measures. Despite the fact that Regulation 2024/900 has been in force throughout the EU since 10 October 2025, no relevant amendments have been introduced to the Polish electoral law so far, which has actually received criticism from legal scholars and commentators and social organisations¹⁸. It is also worth noting that an interesting measure is adopted in Lithuania where the Lithuanian legislator indicates in Article 93(2) that election campaigning should be conducted not only on the basis of the provisions of the Constitution and the Electoral Code, but also with respect for the principles of morality, justice, social harmony and fair and reliable elections¹⁹. This is a rather broad approach and, what is particularly important, it also emphasises the importance of non-legal values which, regardless of the circumstances, must be respected during election campaigns. There is no similar regulation in the Polish Electoral Code. It is also noteworthy that the Lithuanian legislator explicitly establishes in this provision the principle of ‘fair and reliable elections’, which is not stipulated directly in Polish electoral law, although its importance and the need to distinguish it are strongly emphasised in electoral law scholarship²⁰.

¹⁴ Regulation (EU) 2024/900 of the European Parliament and of the Council of 13 March 2024 on the transparency and targeting of political advertising (Text with EEA relevance), Official Journal of the European Union L, 2024/900, 20/03/2024); hereinafter: Regulation 2024/900.

¹⁵ See Article 3 of Regulation 2024/900.

¹⁶ MOJSKI, Wojciech (2018). Nowelizacja Kodeksu wyborczego w 2018 r. w zakresie kampanii wyborczej i agitacji wyborczej. *Przegląd Prawa Konstytucyjnego*, 4, p. 89–90 [online]. DOI: 10.15804/ppk.2018.04.06.

¹⁷ Article 105 of the Polish Electoral Code.

¹⁸ FRYDRYCH-DEPKA, Anna; HORONZIAK, Sonia; IZDEBSKI, Krzysztof; KILJAN, Konrad; KOBYLŃSKA, Aleksandra; MORAWSKA, Elżbieta; SZYMIK, Jakub (2025). *Równe i powszechne. Społeczne propozycje zmian w prawie wyborczym*. Warsaw [online]. https://odpowiedzialnapolityka.pl/sites/default/files/publikacje/rowne-i-powszechne_digital_2026-01-22-1.pdf. It should be noted that the draft bill containing provisions for the application of Regulation (EU) 2024/900 of the European Parliament and of the Council of 13 March 2024 was submitted to the Sejm only at the end of June 2026. This draft is currently undergoing the legislative process.

¹⁹ The ODIHR/OSCE election observation mission also draws attention to this in its report on the 2024 presidential elections – see. ODIHR/OSCE (2024). *Republic of Lithuania Presidential Election, 12 May 2024. ODIHR Needs Assessment Mission Report*. Warsaw: ODIHR/OSCE. <https://cdn.osce.org/sites/default/files/f/documents/c/7/567193.pdf>

²⁰ See e.g. SKOTNICKI, Krzysztof (2023). Warunki brzegowe wolnych i uczciwych wyborów w demokratycznym państwie prawnym. Czy potrzebne są zmiany polskiego prawa wyborczego?. In: GRANAT, Mirosław. *Wolne i uczciwe wybory. Sądowictwo konstytucyjne – teoria i praktyka Tom VI*. Warsaw: Wydawnictwo Senackie, p. 5, and also KRY-SZEŃ, Grzegorz (2016). Uczciwość wyborów jako zasada prawa wyborczego. *Studia Wyborcze*, 21, pp. 7–21.

Secondly, it is worth looking into the time frames for the duration of the campaign and electioneering specified by both codes. Pursuant to Lithuanian law, the election campaign begins upon the announcement of the election date and ends 100 days after the Central Electoral Commission's (CEC) decision on establishing the final election results or invalidating the election has come into effect. In the Polish legal system, a similar measure applies only to the moment of commencement of the campaign – the beginning of this stage is also the announcement of the act ordering the elections. In both cases, the campaign begins with the official start of the election process. However, Polish law defines the end of the election campaign differently. In the Polish Electoral Code, the end of the election campaign is aligned with the end of electioneering. It was stipulated that the campaign ends 24 hours before the voting day – that is, when election silence begins and electioneering ends. The election campaign in Lithuania, however, lasts much longer – it ends only after the election results have been established. This means that the campaign in Lithuania also includes stages such as determining and announcing the results of the vote, resolving electoral disputes, as well as monitoring and reviewing the financing of the election campaign and political advertising. In other words, in Polish law, the time frames of the election campaign and electioneering overlap, while they differ in Lithuanian law.

When analysing the temporal framework of election campaigning in both countries, it is also worth looking at the concept of election silence. Although this is not a concept of the language of the law, but only a legal jargon term, it is an important stage of elections in both systems, although details differ. Pursuant to Article 103 of the Lithuanian Electoral Code, electioneering, including campaigning before other elections and referendums taking place at the same time, regardless of the methods, forms and means, is prohibited 7 hours before the start of voting on election day and until the end of voting on election day. This period is therefore much shorter than in Polish electoral law, which provides that election silence begins 24 hours before the voting day and lasts until its end (formally until 9 p.m.). In Poland, a problem that has been noticed over several electoral processes is that the duration of the election silence period is not adapted to the actual challenges, including those related to a possible extension of the voting time. In the 2023 parliamentary elections and the 2025 presidential elections, there were voting districts where voters standing in long lines did not manage to cast their ballots by 9 p.m. (when the election silence period ends). This meant that voting took place at a time when the election silence period was no longer in force and the media informed voters about the election results. When comparing the Polish and Lithuanian mechanisms in place for election silence, credit should be given to the fact that the Lithuanian regulations clearly state that if election silence is in effect in one election while campaigning is in progress in elections to another body, this campaigning should be suspended for a period of 7 hours preceding the upcoming vote. This is an important mechanism that is missing in Poland. In such a situation, the Polish electoral practice offers only one instrument, i.e., non-binding appeals issued by the National Electoral Commission to election participants to refrain from conducting election campaigning.

When discussing the principles of electioneering in Poland and Lithuania, some focus should be given to the entities authorized to conduct it. These measures differ significantly from each other, and the Lithuanian mechanisms are certainly more complex. The Lithuanian Electoral Code uses the term 'election campaign participants' to designate these entities. This term refers to any person or political organization taking part in an election campaign and registered with the CEC. Additionally, the regulations specify the circle of participants of the election campaign, namely, a political party, a political committee, lists of candidates in multi-member districts for municipal councils, and a natural person with the right to run as a candidate²¹. Participants in the election campaign are subject to registration

²¹ See Article 65 of the Lithuanian Electoral Code.

in order to take part in the campaign at their own request or at the request of a political organization. It is also worth noting that a participant in an election campaign may have the status of an independent campaign participant or a represented election campaign participant, which determines the detailed scope of their rights and obligations related to the financing of election campaigns. In the Polish legal system, the legislator authorizes specific entities to conduct campaigning activities – electoral committees created *strictly* for the needs of a specific election (these are entities operating episodically)²². Entrusting this role to electoral committees is a mechanism traditionally relied on in Polish electoral law, which has not raised any major controversies so far. It should be noted, however, that this situation changed in 2018, when, pursuant to an amendment to the Electoral Code, the Polish legislator extended the possibility of conducting election campaigning to any interested voter²³. Previously, voters could run an election campaign, but only after obtaining written consent from the electoral committee. Thanks to this measure, the law did not prevent voters from supporting candidates, but it always had to be done with the knowledge and consent of the electoral committee. Today, such consent is not required. This causes a serious inconsistency in the provisions of the Electoral Code. On the one hand, Article 84 of the Polish Electoral Code stipulates that election campaigns are to be conducted – on an exclusive basis – only by electoral committees, while, on the other hand, Article 106(2), following the year 2018 amendments, extends this possibility to each and every voter. The current measure is also problematic from the perspective of the system of overseeing the financing of election campaigns. The new measure means that electoral authorities have no real possibility of oversight over every voter who works for the committee. This leads to the breakage of the election campaign financing system in Poland and gives room for providing broad, uncontrolled by the state, support to electoral committees²⁴. Electoral law scholars also disapprove of this measure²⁵.

When comparing both systems, it is also worth referring to the prohibitions related to electioneering. In Polish electoral law – as in the case of the issues discussed above – the regulations are less extensive than in the Lithuanian code. Pursuant to Article 108 of the Polish act, electioneering is prohibited on the premises of government administration offices, courts, workplaces (if it were to disrupt their normal operation) and on the premises of military units. Furthermore, electioneering on school premises towards students is prohibited, however, civic education classes delivered in schools, involving dissemination of knowledge about the rights and obligations of citizens, the importance of elections and the principles of organizing elections, are not considered to be electioneering. Electioneering is also prohibited during election silence. Lithuanian electoral law provides broader regulations in this regard. First of all, it is forbidden to distribute political advertising if it were to be contrary to the Constitution or other laws, as well as free of charge except for television specials and discussion programmes and – interestingly – on the first (i.e., front) page of the magazines²⁶. The Lithuanian Electoral Code also provides for specific prohibitions regarding the so-called outdoor political advertising. This term refers to advertising whose special media (screens, stands, panels, pillars, showcases,

²² For more on electoral committees, see: CZAKOWSKA, Marta; RAŻNY, Paweł (2011). Konstrukcja prawna komitetu wyborczego w kontekście zasady równych szans wyborczych. *Zeszyty Prawnicze BAS*, 27, p. 73.

²³ This was done through the Act of 11 January 2018 on amending certain acts in order to increase citizens' participation in the process of selecting, operation and inspecting certain public authorities (Dz. U. (Journal of Laws) of 2018 item 130).

²⁴ WALECKI, Marcin (2022). *Finansowanie kampanii wyborczych. Wybrane problemy*, p. 7 [online]. <https://www.batory.org.pl/wp-content/uploads/2022/09/Finansowanie.kampanii.wyborczych.pdf>.

²⁵ MOJSKI, Wojciech (2018). Nowelizacja Kodeksu wyborczego w 2018 r. w zakresie kampanii wyborczej i agitacji wyborczej. *Przegląd Prawa Konstytucyjnego*, 4, p. 96 [online]. DOI: 10.15804/ppk.2018.04.06.

²⁶ See Article 97(1) of the Lithuanian Electoral Code.

etc.) and adapted presentation means (building walls, windows, doors, roofs, temporary structures, vehicles, balloons, etc.) are located outside the premises. Outdoor political advertising is also considered to include advertising whose medium is placed inside a room (in shop windows, on the inside of windows and/or doors), but the advertising is visible from the outside. Outdoor political advertising may not be installed or distributed on buildings of state and local government institutions and bodies, in public transport vehicles used by state or municipal enterprises, on roads and streets and in their vicinity, if the advertising could hinder the operation of traffic control measures, road signs, limit visibility, blind road users, distract their attention and thus pose a threat to road users, and if it imitates road signs. Moreover, outdoor political advertising cannot be placed on sculptures or monuments, on private property without the owner's consent or free of charge, on protected areas and on immovable cultural property²⁷. An interesting solution, especially in comparison to the Polish system, is a ban on placing election advertising within a 50m radius from a polling station²⁸. There is no similar ban in Poland, and electoral materials may not be placed only in the polling station itself²⁹. In practice, therefore, materials are often distributed, especially just before the start of the election silence period, in the immediate vicinity of the polling station, sometimes even on the fence of the property where the polling station is located. This practice is intended to convince voters to support specific candidates 'in the final stretch' of the campaign. It is worth noting, however, that the Polish National Electoral Commission (NEC) recommends that, in this case, not only the room where the voting takes place should be accommodated under the term 'polling station', but it should also include the building and its fence³⁰, precisely in order to limit this type of practice.

It is also worth noting that Lithuanian law explicitly prohibits the use of official positions in central or local government and European Union institutions, organisations and bodies, in the Lithuanian National Radio and Television, in regional broadcasters or in local government media for the purpose of conducting an election campaign³¹. The Lithuanian legislator does not prohibit persons holding public positions from conducting electioneering *in genere*, but requires that such persons conduct it outside their working hours and without using public resources³². Polish measures do not directly provide for a similar provision, but such a prohibition can be interpreted from the general principles of conducting an election campaign. The Code defines the sources of financing for the election campaign, as well as any permissible non-cash financial benefits that the election committee may benefit from. Therefore, the committees cannot benefit from support from state or local government entities, and the scope of use of public media is limited by regulations. Nevertheless, in recent years the phenomenon of abuse of public funds (use of positions, infrastructure, material and personal resources of offices) for campaigning purposes has become more and more frequent in Poland³³. It therefore seems necessary that

²⁷ See Article 98(3) of the Lithuanian Electoral Code.

²⁸ JURKYNAS, Mindaugas (2025). Lithuania. In: LODGE, Juliet; SMITH, Julie; FOTOPOULOS, Stergios. *Palgrave Handbook on the 2024 European Parliament Elections*. Palgrave Macmillan Cham, p. 372 [online]. https://doi.org/10.1007/978-3-031-87397-3_23.

²⁹ See Article 107(2) and Article 49 of the Polish Electoral Code.

³⁰ See Section 14 of Information from the Polish Electoral Commission of 12 January 2026 on implementing provisions of the Electoral Code and proposals to amend them [online]. https://pkw.gov.pl/uploaded_files/1768328519_zpow50212026.pdf

³¹ See Article 102 of the Lithuanian Electoral Code.

³² MATJOŠAITYTĖ (2024). Pasinaudojimo pareigomis ir administraciniu resursu rinkimuose teisinio reglamentavimo problematika. *JURISPRUDENCE*, 31, p. 269 [online]. DOI: 10.13165/JUR-24-31-2-04.

³³ Fundacja Odpowiedzialna Polityka (2023). *Nadużywanie zasobów publicznych w kampanii wyborczej – raport wstępny* [online]. https://odpowiedzialnapolityka.pl/sites/default/files/publikacje/nzp-interim_final.pdf

these provisions be clarified, as the practices observed clearly violate the principle of equal electoral opportunities.

Finally, it is worth noting that, under the Lithuanian Electoral Code – unlike in Polish law – a lot of room is devoted to online election campaigning. Lithuanian legislators have recognised practical problems associated with technological development and the fact that election campaigns are increasingly taking place in a virtual environment. In particular, the Electoral Code obliges participants in the election campaign to reporting to the CEC all social network accounts through which they intend to disseminate political advertising, as well as information about the persons authorized to administer and pay for political advertising on these accounts³⁴. Moreover, Lithuanian law prohibits the use of means of manipulating accounts on online social media platforms during campaigns³⁵. Supervision in this area is carried out by the CEC. However, when it comes to Polish electoral law, the legislator does not yet provide for a similar provision. Moreover, online political advertising is not regulated at all in the provisions of the Electoral Code; its conduct is based on the general provisions on electioneering, which is a serious weakness of this act³⁶. In practice, the Internet has become a key source of candidate promotion, and the lack of specific regulations in this area means that online election campaigning is full of phenomena such as deepfakes or other messages in the form of disinformation.

2. Rules for Financing and Reviewing of Financing of Electoral Campaigns in Poland and Lithuania

The second group of issues worth presenting in the context of election campaigns is how they are financed in Poland and Lithuania. Since this is a rather extensive subject matter in the legal regulations of both countries, this paper will focus only on selected issues. First of all, attention should be paid to the origins of financial resources for election campaigns that the entities participating in them rely on. In the Lithuanian system, the method of financing campaign participants depends on their type. Independent participants may obtain funds from sources such as: funds from political organizations, candidates' own funds, donations from natural persons authorized to make donations pursuant to the Electoral Code, and from interest on funds accumulated in the participant's account for election campaign purposes. However, the sources of financial resources for election campaigns of represented participants include exclusively funds collected by independent participants who registered them. It is worth adding that the Lithuanian Electoral Code stipulates that if the donor, when making a donation, indicates to which represented participant it is intended, this donation cannot be used to finance the election campaign of any other participants (either independent or represented ones)³⁷. On the one hand, this solution creates conditions for expressing the donor's political preferences, but, on the other hand – due to the obligation to publish information about donors – it does not protect the principle of secrecy of voting³⁸. Financing an election campaign from other sources, including from funds obtained from

³⁴ See Article 95(5) of the Lithuanian Electoral Code.

³⁵ See Article 93 of the Lithuanian Electoral Code.

³⁶ See, among others, PYRZYŃSKA, Agata (2025). Transparency of online political advertising in Poland. Uwagi na tle Rozporządzenia 2024/900 Parlamentu Europejskiego i Rady Unii Europejskiej z 13 marca 2024 r. w sprawie przejrzystości i targetowania reklamy politycznej. *Przegląd Prawa Konstytucyjnego*, 5, p. 66 [online. <https://doi.org/10.15804/ppk.2025.05.05>].

³⁷ See Articles 104 and 105 of the Lithuanian Electoral Code.

³⁸ MASNEVAITE, Elena (2025). Lithuanian Electoral Code: General Observations and Main Changes in Financing of Political Campaigns. *Journal of the University of Latvia. Law*, 18, p. 128 [online]. <https://doi.org/10.22364/jull.18.09>.

legal entities, is prohibited³⁹. In turn, under Polish electoral law, the method of financing an election campaign depends on the type of committee that nominates candidates. Generally, the Polish Electoral Code provides for four types of electoral committees: electoral committees of political parties, coalition electoral committees, electoral committees of voters, and electoral committees of organizations. The financial resources of an electoral committee of a political party may only come from the electoral fund of that party. This is a separate bank account of the party, which can only hold funds for the election campaign. After the start of the election campaign, the party may transfer assets from this fund (under the terms specified in the Act on Political Parties⁴⁰) on the account of the party's election committee. As for coalition electoral committees, they are financed from the electoral funds of the political parties that are part of the electoral coalition. As regards the financial resources of the electoral committee of voters and the electoral committee of organisations, they may be obtained from contributions from Polish citizens who reside permanently in the territory of the Republic of Poland as well as from bank loans taken out for election-related purposes. The electoral committee of a candidate for the President of the Republic of Poland is a special type of an electoral committee in Poland. It may obtain financial resources to the widest extent possible: from contributions from Polish citizens residing in the territory of the Republic of Poland, from electoral funds of political parties, and from bank loans taken out for election-related purposes⁴¹.

When it comes to collecting funds for election campaigns, similar measures have been adopted in both legal systems. Financial resources must be deposited in a bank account⁴². Moreover, these must be wireless payments. Pursuant to Article 112(4) of the Lithuanian Electoral Code, cash donations may only be made by bank transfer or electronic payment instruments enabling the identification of the donor, while, under Article 134(5) of the Polish Electoral Code, funds for the committee may only be paid by a settlement cheque, transfer, or card. When it comes to Polish regulation, it should be noted that it is not optimal. Firstly, settlement checks are rarely used nowadays, while the above-mentioned provision does not take into account new methods of payment made using online payment intermediaries (provided that the identity of the donor can be established), despite the fact that, in practice, such payments are becoming more and more frequent. Hence, the NEC itself, in the post-election information submitted to the Speaker of the Sejm, the Speaker of the Senate and the Prime Minister, requested that the wording of Article 134(5) of the Electoral Code be extended to include such a measure⁴³. When we compare the regulations in force in both countries, it is clear that the Lithuanian legislator responds more quickly to the needs of the real-life electoral practice, as the mechanism allowing payments using electronic instruments that enable the identification of the donor is already present in the Lithuanian Electoral Code. It should also be added that both measures, i.e., the need to collect funds for the election campaign in a bank account and wireless forms of payments, are key guarantees of the transparency of election campaign financing. They allow for precise verification of the date of the payment, its amount and the status of the donor. This makes it possible to verify whether the payments were made by authorized entities, whether they were made within the time specified in the regulations, and whether the payment limits specified in the provisions of both Electoral Codes were not breached.

³⁹ Politinės kampanijos finansavimo šaltiniai [online]. <https://www.vrk.lt/en/politines-kampanijos-finansavimo-saltiniai1-2024-pr>

⁴⁰ See Article 35 of the Act of 27 June 1997 on Political Parties (consolidated text, Dz. U. (Journal of Laws) of 2023, item 1215).

⁴¹ See Article 132 of the Polish Electoral Code.

⁴² See Article 104(2) of the Lithuanian Electoral Code and Article 134 of the Polish Electoral Code.

⁴³ See Section 32 of the Information from the Polish Electoral Commission of 12 January 2026 on implementing provisions of the Electoral Code and proposals to amend them.

It is also worth referring to the way in which authorized entities support election campaign participants under electoral law in both countries. Lithuanian law explicitly states that the term ‘donation’ means a cash or non-cash benefit provided free of charge to a participant of a political election campaign, intended for the election campaign. Donations can therefore be in in-cash or in-kind⁴⁴. The latter accommodates movable or immovable property, information, property rights, results of intellectual activity, as well as other property and non-property values, gratuitous activities and volunteer work and the results of these activities, if the costs of obtaining them constitute expenses for a political election campaign. It is therefore clear that the legislator has allowed for a relatively broad catalogue of ‘non-cash donations’, and what needs to be remembered at the same time is that – in order to ensure transparency in the provision of such forms of support to committees – specific mechanisms for their documentation have been provided. For this type of donation, a donation card should be prepared within 5 days of its making to confirm the transfer and acceptance of the in-kind donation, and donations are also recorded in the accounting books of the campaign participants. Moreover, information about them is published on the CEC website. It should also be added that, in Lithuania, donations can only be made by natural persons, i.e., mainly by Lithuanian citizens⁴⁵, although there are some differences in the case of elections to the European Parliament and in local elections⁴⁶.

When it comes to Polish measures, they are definitely more restrictive. The main source of financing for the committees’ election campaigns are funds transferred to the committees’ accounts. Such funds may only be transferred by Polish citizens with permanent residence in the territory of the Republic of Poland. In this respect, the Polish legislator does not allow for any exceptions. The intention is to eliminate any cases of external entities influencing state policy matters. As for other forms of support, the legislator reserves a specific, and a much narrower one than in the Lithuanian system, catalogue of forms of support; however, from the perspective of transparency of election campaign financing, it is still considered excessively broad⁴⁷. The Polish Electoral Code defines this type of support as ‘non-cash material benefits’. Among the permissible forms of support of this type, the Polish legislator has traditionally provided for the possibility of free distribution of election posters and leaflets by natural persons. In 2018, however, this catalogue was expanded to include three further cases: assistance in office work provided by individuals; the use of objects and devices, including motor vehicles, provided free of charge by individuals, as well as free provision of places for the display of election materials by individuals who do not conduct business activity in the field of advertising⁴⁸. This change is widely criticised as it violates the constitutional principle of transparency of political financing and creates the possibility of circumventing the code limits on contributions to electoral committees made by natural persons and limits on expenditures of electoral committees on election campaigns⁴⁹. Moreover, the Polish law permits gratuitous use of office premises and equipment belonging to the following persons:

⁴⁴ See Article 105 of the Lithuanian Electoral Code.

⁴⁵ JURKYNAS, Mindaugas (2020). Change in a time of pandemic: the 2020 parliamentary elections in Lithuania. *Journal of Baltic Studies*, 52, 2, pp. 273–274 [online]. DOI: 10.1080/01629778.2021.1901754.

⁴⁶ In elections to the European Parliament, to municipal councils and to the office of the mayor, donations may also be made by permanent residents of the Republic of Lithuania who are citizens of another European Union Member State, and in elections to municipal councils and elections to the office of the mayor – also by permanent residents of the Republic of Lithuania who are not citizens of another European Union Member State; see Article 110 of the Lithuanian Electoral Code.

⁴⁷ GAŚSIOR, Tomasz; KOBYLŃSKA, Aleksandra; WACHOWIEC Patryk (2025). *How to improve the transparency of political financing. Proposals for legal reform*. Warsaw: Instytut Spraw Publicznych, pp. 46–47.

⁴⁸ See Article 132 of the Polish Electoral Code.

⁴⁹ RAKOWSKA-TRELA, Anna (2018). Komentarz do art. 132 Kodeksu wyborczego. In: RAKOWSKA-TRELA, Anna; SKŁADOWSKI, Konrad. *Kodeks wyborczy, Komentarz do zmian 2018*. Warsaw: Wolters Kluwer, p. 124.

a political party (for a party or coalition committee), a person belonging to that committee (for an electoral committee of voters) and an organisation (for an electoral committee of that organisation)⁵⁰. It is worth noting, however, that the above-mentioned exceptions regarding acceptance of benefits for committees must be interpreted strictly. This means, in particular, that the purchase of materials which the committee needs in order to use items and equipment (e.g., motor vehicles) provided free of charge by natural persons must be financed from committee funds. Additionally, in such a case, the election committee should conclude an appropriate loan agreement with the person providing the items or devices. However, when the committee uses the premises of a party, organisation or voters, the costs of using the utilities in these premises, as well as the costs of materials necessary for the election committee to use the office equipment provided there, shall be borne by the committee⁵¹.

It is also worth noting that the provisions of electoral law in Poland and Lithuania clearly specify that funds collected by Polish electoral committees and by Lithuanian political campaign participants, respectively, are subject to strictly defined purposes. They may only be used for election-related purposes. However, the Polish Electoral Code does not define this concept in more detail⁵². There is an assumption in the literature that this means that the committee cannot collect funds for other purposes, cannot conduct business using them, or provide minor services using funds obtained in the campaign. What is also important, the committee cannot even allocate them for charitable purposes⁵³. The Lithuanian Electoral Code devotes more attention to this issue. Article 114(8) lists the specific purposes for which the funds related to a political election campaign may be allocated. They may be spent on the production or distribution of political advertising or other campaign materials through the media or in any other public manner; payment of the treasurer's remuneration⁵⁴; payment for the services of an auditing firm or a certified auditor in the election campaign; rental of real estate or movable property necessary for the conduct of the campaign; rental and operation of vehicles used in the campaign; communication, food, accommodation and transport of election campaign volunteers, representatives of political organizations or candidates or election observers; expenses of election campaign participants incurred under contracts for the provision of legal services; expenses of political election campaign participants incurred under contracts for the organization, consultancy and training in the field of campaign management; covering the costs of travel of the candidate to a constituency (transportation and accommodation costs), as well as for other needs specified in this Code related to the election campaign, with the exception of expenses for paying the election deposit⁵⁵. In fact, although the list of election campaign expenses is quite extensive, the legislator does not treat it as a closed one. However, it is certainly an important determinant when assessing expenditure, especially during the procedure of auditing the finances of campaign participants. In Poland – as indicated above – due to the difficulty in capturing all the objectives related to elections, the legislator did not make such an attempt.

⁵⁰ See Article 133 of the Polish Electoral Code.

⁵¹ See Explanations of the National Electoral Commission of 16 January 2025 regarding the principles of financing the election campaign in the elections of the President of the Republic of Poland, scheduled for 18 May 2025 [online]. https://pkw.gov.pl/uploaded_files/1737439479_zkf81142025.pdf

⁵² See Article 129 of the Polish Electoral Code.

⁵³ CZAPLICKI, Kazimierz Wojciech; DAUTER, Bogusław; JAWORSKI, Stefan Jan; KISIELEWICZ, Andrzej; RYMARZ, Ferdynand; ZBIERANEK, Jarosław (2018). *Kodeks wyborczy. Komentarz*, wyd. II. Warsaw: Wolters Kluwer, p. 316.

⁵⁴ This refers to an entity that is responsible for the proper management of the finances of an independent participant in the election campaign in Lithuania, including the performance of duties related to ensuring the transparency of such an entity's finances.

⁵⁵ See Article 114(8) of the Lithuanian Electoral Code.

Finally, when discussing the issue of election campaign financing in Poland and Lithuania, it is impossible not to refer to the issue of reviewing it. This is an important question because review mechanisms have both a preventive effect, giving election campaign participants the feeling that their actions will be subject to verification in terms of compliance with the statutory requirements, and a subsequent effect, by imposing specific consequences if it turns out that these entities have violated campaign financing rules. However, reviewing of the financing of entities participating in elections is always intended to ensure equal electoral opportunities and a fair electoral process.

In both Poland and Lithuania, the key bodies responsible for reviewing the financing of election campaigns are the central electoral authorities. These entities, as a rule, operate on a permanent basis and are responsible for supervising compliance with electoral law, coordinating the preparation and organisation of elections and announcing their results⁵⁶. In Lithuania, this role is performed by the CEC⁵⁷, whereas, in Poland, by NEC⁵⁸. The Lithuanian Electoral Code stipulates that the CEC's tasks include, among others, monitoring the financing of political organizations and election campaigns, monitoring political advertising, as well as monitoring the implementation of the requirements for labelling and transparency of political advertising set out in Regulation (EU) 2024/900⁵⁹. In performing the tasks indicated above, the CEC is assigned specific competences. In particular, when it comes to reviewing election campaign financing, the Committee, among other things, approves donation card templates, registers donation cards; sets limits on election campaign spending in individual constituencies; approves the description of the procedure for marking special broadcasts; and approves financial report forms and the description of the procedure for completing and submitting them. It also has specific powers related to ensuring transparency of election campaign financing. Primarily, it provides software for submitting financial reporting data, statements by creators or entities disseminating public information during the campaign, and information on rates and conditions applied by creators or entities disseminating public information during the election campaign. The CEC also creates conditions for the immediate publication on its website of, among others, financial statements and other documents related to the financing of the election campaign (e.g., statements of settlements of election campaign financing, contracts signed with service providers, advertising producers, etc.)⁶⁰. There is no doubt that the scope of data published by the CEC on its website is relatively wide, and the mechanisms indicated in the Lithuanian Electoral Code certainly make financial documentation related to election campaigns much more accessible to stakeholders than in Poland, thus increasing the transparency of the entire procedure. The Commission inspects the use of funds allocated for the election campaign⁶¹.

⁵⁶ European standards for the operation of central electoral bodies are defined, among others, by the Code of Good Practice of Electoral Matters. Guidelines and Explanatory Report, adopted by the Venice Commission at its 51st and 52nd sessions (Venice, 5–6 July and 18–19 October 2002) [online]. <https://rm.coe.int/090000168092af01>; see para II.3.1. Explanatory Report.

⁵⁷ For more information about the Central Electoral Commission, see: PYRZYŃSKA, Agata; MALUŽINAS, Martinas (2023). Pozycja prawna Centralnej Komisji Wyborczej Republiki Litewskiej. *Przegląd Sejmowy*, 6, pp. 85–107 [online]. DOI: 10.31268/PS.2023.220, pp. 85–107; TARASOVA, Indrė (2007). *Vyriausiosios rinkimų komisijos teisinės padėties pagrindai. Vilniaus universitetas MA thesis*. Vilnius: Vilnius University [online]. <https://epublications.vu.lt/object/elaba:1935247/>

⁵⁸ For more information about the Central Electoral Commission, see: PYRZYŃSKA, Agata (2019). *Zadania nadzorcze Państwowej Komisji Wyborczej w polskim prawie wyborczym*. Warsaw: C.H. Beck; DANILUK, Agnieszka (2022). The need to constitutionalize the National Electoral Commission – selected issues. *Dyskurs Prawniczy i Administracyjny*, 2, pp. 189–201 [online]. <https://doi.org/10.34768/dpia.2022.2.243>

⁵⁹ See Article 31(3) of the Lithuanian Electoral Code.

⁶⁰ See Article 122 and Article 124 of the Lithuanian Electoral Code.

⁶¹ See Article 122(2) of the Lithuanian Electoral Code.

This body examines reports, complaints and requests from individuals regarding, among others, the financing of political organizations and election campaigns, political advertising, and voter bribery⁶². As part of its duties, the CEC may receive – free of charge – data and documents necessary to perform its tasks from state registers and from institutions, bodies and other entities. Moreover, in the framework of monitoring the financing of election campaigns and political advertising, the CEC may access information relating to a specific case, receive documents, data or information from state authorities, the Bank of Lithuania, state-owned and municipal enterprises, and other entities⁶³. It is worth noting that the reviewing of election campaign financing in Lithuania, carried out by the CEC, is not only of a post-election nature – on the contrary, pursuant to Article 125(1) of the Lithuanian Electoral Code, monitoring of election campaign financing and political advertising is also carried out in the course of the election campaign, until the announcement of the final election results. This means that the CEC's reviewing is not limited solely to inspecting the content of the financial statements and the documents attached thereto, submitted after the elections, as is the case in Poland. Financial documents in the Lithuanian system are submitted to the CEC on an ongoing basis, which allows for their successive monitoring and thus increases the effectiveness of the activities carried out. For example, after finding that a participant of an election campaign has exceeded the established amount of election campaign expenses, the CEC may, by way of a decision, oblige them not to incur new financial obligations related to election campaign expenses⁶⁴. This solution clearly distinguishes the activities of the CEC from the Polish NEC, whose review is based primarily on documents submitted to it by electoral committees after the elections have ended (within 3 months of the voting day).

In Polish electoral law, the body responsible for reviewing election campaign financing is, in principle, the NEC. The only exception are local government elections, in which electoral committees of voters and organisations nominating candidates in only one voivodeship submit statements to the local NEC representatives, i.e., election commissioners. Although the basic element of the election campaign financing review mechanism in Poland, as well as in Lithuania, is the financial statements of the electoral committee, the detailed aspects regarding their form, deadline for submission, examination and disclosure differ. The financial statements in Poland are enclosed in a collective document that should illustrate the funds obtained by the committee, broken down into individual sources of origin, as well as the expenses incurred (also properly sorted)⁶⁵. Such statements are prepared and submitted by the financial representative of the electoral committee, but, unlike in Lithuanian electoral law, this does not happen within several dozen days after the election, but only within 3 months from the day of voting. Thus, the electoral committee is provided with a relatively broad timeframe to carefully prepare it, including collecting and organising all documents constituting attachments required by law. In Polish electoral law – unlike in Lithuania – during the election campaign, electoral committees do not submit to the NEC any documents illustrating their financial management or partial reports. The regulations do not impose any obligations on electoral bodies to successively and comprehensively monitor the manner in which funds are raised and spent by committees, nor do they provide any specific tools for the body to react directly during the election campaign if any irregularities have been observed. It can therefore be stated that the Polish Electoral Code only provides for the review of statements carried out *ex post*, which should be considered the

⁶² See Article 33 of the Lithuanian Electoral Code.

⁶³ See Article 34 of the Lithuanian Electoral Code.

⁶⁴ See Article 125(7) of the Lithuanian Electoral Code.

⁶⁵ GĄSIOR, Tomasz (2015). Obowiązek sprawozdawczy komitetów wyborczych. *Samorząd Terytorialny*, 7–8, pp. 106.

main weakness of this system⁶⁶. Naturally, the NEC and its supporting National Electoral Office (NEO)⁶⁷ monitor the course of the campaign and receive complaints from stakeholders, but these activities do not enable them to take binding action against election participants. However, the NEC and the NEO may use such observational findings or signals of violations after the financial statements have been submitted in the course of their formal review. Such information is then compared with officially submitted documents. It is worth adding that, in Poland, the financial statements of electoral committees until 2023 had been submitted to the NEC only in traditional, paper form. *De lege lata*, after the amendment of the Electoral Code, the financial representative may submit a statement either in paper or in an electronic form⁶⁸. However, this is certainly not optimal. First of all, submitting a statement in a paper form makes it difficult for electoral authorities to verify it, including problems with searching for specific information. Moreover, although the content of the statements themselves is made available by the NEC in the Public Information Bulletin and the Journal of Laws ‘*Monitor Polski*’ for review by stakeholders, this does not apply to the attachments (including the list of contributions), to which such entities (executing public review of election financing) obtain access only upon request at the NEC headquarters, which also causes difficulties in obtaining access to full information on the financing of campaigns by the committee and additionally requires the involvement of election administration employees. In the Lithuanian system – as mentioned above – the campaign finance review model is much more inclusive and certainly ensures greater transparency and accessibility of financial documents by making them available on an ongoing basis in the CEC system. It is also worth adding that, in Poland, during the election campaign, electoral committees should also provide some information on their financial management in the form of loan registers and payment registers (this obligation applies to payments with a total value exceeding the minimum wage from one natural person), and the Electoral Code requires that these registers be made available on the committee’s website. This mechanism, compared to the Lithuanian system, should also be assessed as imperfect. In Lithuania, data on the financing of election campaigns of election participants is made available in one place, in the CEC system, while in Poland, stakeholders must search separate websites run by the committees to obtain relevant information on different committees. Such fragmentation of data certainly does not facilitate the process of public monitoring of election financing.

Conclusions

The issue of conducting and financing election campaigns in any legal system is a particularly important area. The principles of electioneering mean that participants in the election competition, striving to gain the greatest possible interest from voters, must act in compliance with these principles. A com-

⁶⁶ GAŁĄZKA, Marta; SOLON-LIPIŃSKI, Marek; ZBIERANEK, Jarosław (2015). *Przejrzystość finansowania kampanii wyborczych i partii politycznych. Wybrane problemy i rekomendacje*. Warsaw: Instytut Spraw Publicznych, p. 10. This is also noted by election observation missions in Poland on behalf of ODIHR/OSCE, see: ODIHR/OSCE (2025). *Republic of Poland, Presidential Election, 18 May and 1 June 2025 ODIHR Limited Election Observation Mission Final Report*, p. 21 [online]. https://odhr.osce.org/sites/default/files/f/documents/2/b/599685_0.pdf

⁶⁷ The National Electoral Office is an electoral support body that provides services to the NEC, election commissioners, the Corps of Electoral Officers and other bodies within the scope specified by the Polish Electoral Code. In particular, NEO provides organizational, administrative, financial and technical conditions for designated bodies. For more information about NEO, see: SOKALA, Andrzej (2014). *Kontrowersje wokół kształtu polskiej administracji wyborczej*. *Studia Wyborcze*, 18, p. 13.

⁶⁸ Then it sends the statement via the Electronic Platform of Public Administration Services or to the e-mail address of the National Electoral Office; see § 6 of the Regulation of the Minister of Finance of 27 September 2023 on the financial statements of the electoral committee (Dz. U. (Journal of Laws) of 2023, item 2065).

parison of Polish and Lithuanian measures applied in this area leads to the conclusion that the detailed mechanisms in both systems are not identical. Particularly interesting instruments used in Lithuanian electoral law include the ban on electioneering within a 50-meter radius of a polling station. There is no similar mechanism in Poland, which means that electoral committees often use the space in the immediate vicinity of the polling station to conduct highly intensive electioneering. However, the relatively short election silence period in Lithuania should be approached with slightly less enthusiasm; after the amendments, it covers only 7 hours preceding the vote and the voting time. It seems that, in Polish conditions, this would be too short a time.

It should also be noted that the Lithuanian legislator was relatively quick to adapt the national regulations on electioneering and political advertising to the provisions of the Regulation of the European Parliament and of the Council of 2024. Despite the passage of time, the Polish Electoral Code has still not been amended in this area, which means that the national regulations are still not correlated with the content of the said Regulation. It should also be noted that the measures included in the Lithuanian Electoral Code are more open to the challenges of modern election campaigns than those found in Polish law. This is evident, for example, in relation to regulations regarding political advertising on social networking sites. There are no specific laws in this regard in Poland.

When it comes to rules on election campaign financing in Poland and Lithuania, in both cases, legislators devote considerable attention to these issues. It is not surprising, as appropriate procedural safeguards in this area are intended to protect not only against the advantage of some election participants over others, but, above all, to ensure the transparency of the flow of campaign funds and to prevent cases of corruption and exerting external influence on the national electoral process. When comparing the measures adopted in the two systems, it must be acknowledged that they have many similarities, although there are also fundamental differences. In Lithuanian law, the legislator is emphatically more open to technological progress and the possibility of using digital solutions with the objective to increase the transparency of election campaign financing (e.g., in financial reporting of election participants). The mechanism for conducting an ongoing review of the financing of election participants, i.e., already in the course the election campaign, is a particularly interesting tool in the Lithuanian Electoral Code. The Polish Electoral Code imposes on the NEC only obligations that boil down to *ex post* review, and this does not ensure sufficient effectiveness.

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