

Sławomir Bartnicki

SELECTED FISCAL INSTRUMENTS OF FIGHT FOR VOTES IN DIRECT COMMUNAL EXECUTIVE AUTHORITY ELECTIONS IN POLAND AND THE DETERMINANTS OF THEIR APPLICATION

The scope of analyses discussed in the article corresponds to the issue of political budget cycles. It was checked how the distribution of votes in the 1st rounds of 2010 and 2014 elections among communal authorities running for re-election was affected by the major component of expenditure fiscal policy, i.e., asset-related investment expenditure. The other variable taken into consideration is the level of expenditure for remunerations and personnel expenses. The results of the analysis suggest that voters especially appreciate asset-related investment expenditure in the year of the election. Individuals running for re-election also manipulate with the values of the other variable during their term of office, which ensures them extra votes as well.

**Keywords:** political budget cycle (PBC), rural commune head, town mayor, re-election, direct elections