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## PERFORMANCE BUDGETING AND PERFORMANCE INFORMATION IN POLAND AND EU COUNTRIES. SELECTED ISSUES

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**Summary:** In recent years most of the European countries have introduced different kinds of performance information and finally performance budgeting in order to support better public funds allocation. There is no single model of performance budgeting – it depends on each country's approach to the use of performance information in the budgetary process. This article briefly reviews the European experience with performance budgeting and explores its application in Poland since 2006. It also presents the results of the OECD 2007/8 questionnaire on performance information for 25 EU members.

**Keywords:** performance budgeting, state budget, government information policy.

### 1. Introduction

Over the past twenty years, almost every EU government has tried to focus on public spending results and implement broadly defined performance budgeting. This kind of performance results and planning is provided in order to support better decision-making and lead to an improved performance of the public sector.

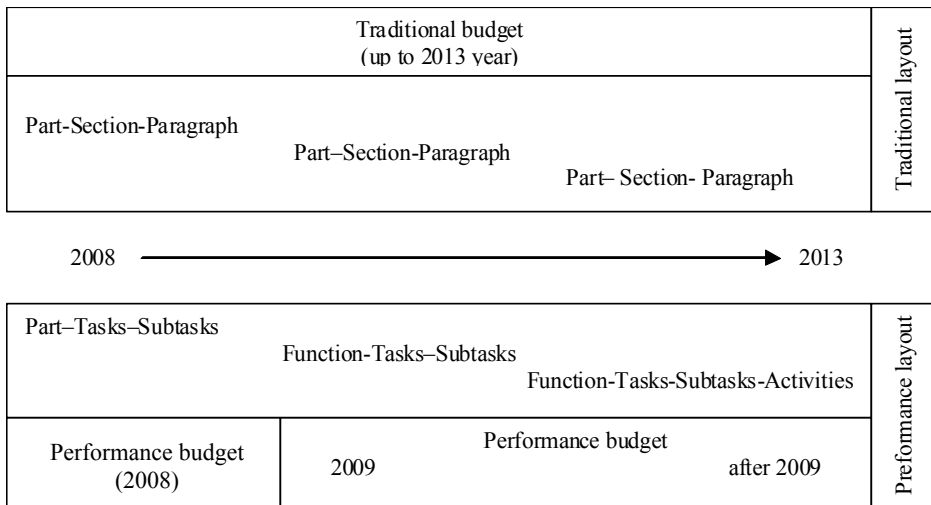
The principles of performance budgeting are rather old. The first country to introduce the methods of systemic implementation of performance measurements (effectiveness) of national administration tasks was the United States. This concept was implemented in the form of the “first Hoover Commission” [see Diamond 2001; Nguyen 2007]. The evolution of performance budgeting approach is typically associated with consecutive concepts implemented in the US administration over the last 60 years – from performance-based budget, through zero-base budgeting, up to the “new” performance budgeting [Williams 2004]. It may be important to note here that during each of the aforementioned phases, certain deficiencies and problems were encountered, resulting in continuous changes and improvements [Lu and Willoughby 2009; *OECD Budget Practices...* 2006]. At the same time, part of the academic community expressed their skepticism towards the novel approach to budget construction – e.g. Wildavski [after Jones 1996].

The most widely accepted definition is the one postulated by OECD, describing performance budgeting as a form of budgeting that relates funds allocated to measurable results [*OECD Budget Practices...* 2006, p. 26]. According to *OECD Budget Practices and Procedures Database Phase II Final Glossary* performance budgeting strictly defined, is only a budget that explicitly links each increment in resources to an increment in outputs or other results. Broadly defined, a performance budget is any budget that presents information on what government organizations have done or expect to do with the money provided to them. The latter is also sometimes referred to as performance-informed budgeting. In Polish budgetary practice, task budgeting is defined as a method of budgeting in which the expenditures are represented in the form of tasks, each with individually formulated goals and measures. This definition by Shick assumes that each increase of planned expenses for a given task must result in a measurable increase of production or results [*Budżet zadaniowy...*, p. 16]. Additionally, Lubińska [2009, p. 41] defines task budgeting as a method of managing public resources through appropriately defined and structured tasks, designed to achieve predefined results, as measured by a predefined set of measures. As such, this type of performance budgeting is designed to (firstly) identify the most important tasks required to obtain a particular result, and (secondly) to verify the results using a predefined set of measures.

## 2. Performance budgeting in Poland – an overview

Polish experience in performance budgeting in state administration (state budget) dates back to 2006. The first government-wide attempts at introducing performance budgeting (or to be more accurate an indicative program budget or performance information) can be observed in 2007. They were contained in the draft of the 2008 Budget Act. The present Polish model of performance budgeting was elaborated based on the lessons learned from international experience in PB, experiences in management of EU funds, lessons learned from co-operation with the OECD and World Bank and other international organizations. Of importance were also the conclusions from pilot implementations of PB in the Ministry of Education, Ministry of Science and Higher Education, Ministry of Labor and Social Protection from 2006-2007.

The first stage of performance budgeting in the Poland state budget was the amendment to the Public Finance Act dated 8 December 2006. It laid the ground for performance-based budgeting implementation. There were two main regulations concerning creating a performance budget. The justification to the budget act project had to contain specification of tasks, with planned expenditure and description of objectives, indicators and multi-year expenditure for the tasks [*Public Finance Act*, Art. 124, Point 9]. Also the report on the execution of the budgetary act had to contain information on the realization of tasks, expenditure, with a description of objectives, indicators, and multi-year expenditure, and also on funds spent on tasks' execution [*Public Finance Act*, Art. 158, Item 3, Point 9].



**Figure 1.** Traditional and performance budget classification in Poland 2008-2012

Source: Author's own study.

The first so-called performance budget as an attachment to the traditional budget (line-item budgeting system), covering selected pilot agencies, appeared in 2007 with the 2008 budget act project. This referred to about 136.7 billion PLN of the total state budget, which was 44% of the total state budget as described in the budget act for 2008. It involved 132 of 153 budgetary parts and institutions, such as the Supreme Chamber of Control, nineteen ministries, twenty central offices, sixteen Regional State Offices (voivodeships), public earmarked (target) funds and governmental agencies. The main tasks classification levels were budgetary parts as in traditional budget. For each part according to *Ministry of Finance Regulation on detailed method, form and deadlines for the compilation of budgetary act project materials for 2008* (budget notification) were assigned from four to seven tasks. Each task was divided in to subtasks and activities. Administrators of budgetary parts had to define sets of measures to gauge the accomplishment of each task's objectives. The budget expenditures were divided into direct and indirect (general) ones. Direct expenditures corresponded to specific tasks and sub-tasks. Indirect expenditures that could not be assigned to a specific task were assigned to task "Creation and co-ordination of policy". In 2008 there were 170 central tasks, 34 regions (voivodships), 466 central subtasks and 31 regions subtasks. The number of indicators was over 1000. The next step in the evolution was taken in 2009, when the tasks of budgetary parts were aggregated into functions. The task-oriented plan of expenses for 2009-2011 was structured into 22 basic functions of the state administration for the purpose of setting budget allocation figures [Olejniczak and Bednarska-Olejniczak 2010]. This aggregation was designed to offer access to transparent and ordered information on

**Table 1.** Selected tasks' aggregation to functions in Polish task-budget 2008-2009

No.	Selected tasks in 2008	No.	Corresponding functions after 2009
I	II	III	IV
5 6 7	Civil defense Crisis management system Development of rescue services and firefighting units	2.	Public security and public order
22 23 14	Quality of education Educational, child-care, prophylactic and social care activities Medical education	3.	National activities in education, care and welfare
31 32	Supervision of territorial administration units Public budget revenues from fines and punitive measures	4.	State finance management
17	Property management	5.	Protection of State Treasury rights and interests
27	Supervision of legal and diligent conduct of economic entities in production, trade and services; consumer right protection	6.	Co-ordination of national economic policy
16 19 21	Geodesic and cartography services Spatial administration and architectural-construction administration Construction supervision activities	7.	Spatial administration, support for construction and housing
33	Other activities	8.	Physical culture and sports
24 25	Environment protection Protection of natural resources	12.	Environmental protection and care
1 2	Social services and integration Family policy	13.	Social security and family policy
3 4	Labor market Social and labor market activation for disabled	14.	Labor market
12 13 15	Public health care organization and health care policies Health insurance and refinancing health care services Supervision of trade and quality of medicaments and medical equipment	20.	Health care organization and health care policy
8 9 10 11	Support for agriculture and rural development Protection of health and well-being of animals, public veterinary services Protection of plants and seed Supervision of quality of agricultural products and foods in production and trade, supervision of agricultural markets and mechanisms of Joint Agricultural Policy	21.	Agricultural and fishing policy
34	Formation and co-ordination of political activities	22.	Strategic planning, administrative and technical support
18	Transportation infrastructure activities		delegated to other functions

Source: [Olejniczak and Bednarska-Olejniczak 2010].

the overall structure of funds allocated to individual functions of the basic set of state administration tasks (see Table 1). It was assumed that both the function itself and the particular task involved may be implemented at various levels and by different public bodies. The last function – “strategic planning, administrative and technical support” – is a function shared between multiple recipients of budget. This function involves various expenses related to the cost of service of local administration units.

### **3. Performance information and its use in central government budgets of EU countries**

Based on the results of the OECD 2007 and 2008 questionnaire on performance information, this part of the article provides an overview of the development and use of performance measures and evaluations in the budget process across 25 European Union countries (excluding Romania and Estonia due to the lack of data).

In the late 80s and early 90s only Denmark, Finland, Spain and Sweden were trying to introduce performance measures, but by 2004 almost all EU countries introduced first government-wide initiative on performance measures. Twenty three out of the twenty five EU countries declare that they “produce” performance information during budgetary process. Only Belgium, Cyprus and the Czech Republic do not use any kind of performance information or budgeting. Of the EU countries that developed performance information, the majority use evaluation reports (18 of 25), performance measures (17 of 25) or performance targets (14 of 25). Benchmarking and other types of performance information are not very common.

The most interesting to present are performance measures and performance targets. In the literature performance measures are “the inputs, processes, outputs and outcomes used to assess the economy, efficiency and effectiveness of the activities of an organization” [OECD Budget Practices... 2006, p. 5]. Usually they are “quantitative or qualitative factors or variables that provide a means to measure achievement, to reflect the changes connected to an intervention, or to help assess performance” [OECD Budget Practices... 2006, p. 5].

The majority of central governments usually developed a combination of outputs (21 of 25) and outcomes measures (16 of 25). Table 3 presents typical outcome measures in selected EU countries. As we can notice, the number of measures varies from 50 (Greece) to over 5,000 (Bulgaria). There is also a problem in defining what an output measure is – if it is only “quantity” or also a kind of indicator. OECD defines output as goods and services provided by government agencies [OECD Budget Practices... 2006, p. 5]. Despite OECD definition there are different examples of output measures given by the general governments in the mentioned survey.

The second kind of measures is an outcome one. According to OECD definition – “outcomes describe the impact of a Government program on social or economic indicators” [Curristine 2006, p. 129]. Usually examples of outcomes include the change in children exam scores following an increase in hours taught, the change in

**Table 2.** Output measures in selected EU countries

Country	Number of output measures	Examples of output measures mentioned by the general government
Bulgaria	5500	Number of unemployed included in professional training courses Number of beneficiaries receiving allowances for district heating
Latvia	1000	Performance indicators in the information system managed in a centralised manner (% of the total number) Informative reports on delivery of policy outcomes formulated in a centralised manner
Lithuania	4196	Number of working IT systems Number of vaccinated individuals
Luxembourg	n.a.	Follow-up of the effective occupation rate In state-run Centers for child education
Poland	n.a.	Level of employment in central Government Level of mandatory expenditures as a percentage of total budget expenditures.
Portugal	n.a.	Job structures installation Grants provided to citizens of PALOP (Portuguese-speaking African Countries)
Slovak Republic	972	Number of workstations compared with year 2005 Number of supported projects
Slovenia	More than 100	Children involved in various sport programs designed for children under 15 years Number of regional and local youth centers
Spain	750	Kilometers of constructed roads Number of young people trained
Sweden	1200	Turnaround times Number of convicted
United Kingdom	n.a.	Waiting times for hospital treatment Number of police officers

Source: Own calculations based on OECD data [*International Budget Database*, Q. 71].

the incidence of a death following a health education program, or the change in income inequality following the introduction of a new welfare payment. As we can observe, there are countries (i.e. Lithuania, France) where the area of impact is missing (or not mentioned). It should be noticed that the Netherlands general government says that “distinction between output and outcomes is a scientific discussion” and does not divide these two types of measures. Their examples of performance indicators are the reduction of CO<sub>2</sub>; 5% growth in public rail transport; 80,000-100,000 new houses per year; improving the labour participation to 80% in 2016; the reduction of crime rate by 25% in 2010; 100,000 less stolen bikes; the reduction of specific grants by 25%, etc.

**Table 3.** Outcome measures in selected EU countries

Country	Number of outcome measures	Examples of outcome measures
Bulgaria	300	Decrease in the rate of unemployment and increase in the rate of participation in the labor market Decrease in the rate of accidents at work leading to lethal outcome or permanent incapacity for work
Denmark	1 per agency/institution	Denmark's share of the world tonnage is kept at least at 1.25 percent. – Danish Maritime Authority. During 2006 the number of firms using quality management in their export control will increase by 50 percent – National agency for enterprise and construction
Finland	50	Each ministry presents its main outcome targets in the budget (societal impacts) Examples: traffic safety – no more than 250 traffic fatalities in 2010, employment measures
France		Time to handle a State bill Percentage of lost teaching hours
Latvia	300	The share of statutory tasks and tasks monitored by the State Chancellery where implementation has been delayed for over a year Improved quality of information support in decision-making concerning the adequacy of inputs in light of the results to be achieved
Lithuania	1487	Number of schools connected to internet (64 kbps), in percent; satisfied natural and legal persons demand for pay medical care, in percent
Poland		Cost effectiveness
Portugal		Decrease the consultant waiting times in the National Health Service – Widening the pre elementary education rate of children aged 5 to 100% until 2010
Slovak Republic	767	Number of realized EU common programs Reduction of traveling time
Slovenia	more than 100	Number of sport-active people – educational level of adults
Spain	20	Traffic density rate and traffic mortality rate rate of young people into work with financial support regarding young trained people
Sweden	100	Lesser crimes Lower unemployment
United Kingdom		Crime rates Educational attainment of school children

Source: Author's own calculations based on OECD data [*International Budget Database*, Q. 71].

There are countries where central government rely on other non-financial measures. For example in Germany, it is the subsidies report of the federal government that analyses the development of financial aid and tax relief measures.

In Poland the most typical construct is, on the one hand, the number of individual occurrences (measure of product – such as the number of inspections performed) and, on the other hand, index-type definition (measure of effectiveness) – the latter,



for the most part, reflects the share of particular effect in the total number of related occurrences (such as the number of invalidated decisions in relation to the total number of decisions issued). Sometimes measures involve cost effectiveness – in the case of voivodships reflecting the cost of office functioning (in PLN per square meter) or reflecting the cost of administering State Treasury properties in relation to earnings. This type of measure construct at present provides only informational value and, as such, is only supplementary in shaping future decisions on budget allocation [Olejniczak and Bednarska-Olejniczak 2010]. Between 2008 and 2010 the set of measures was prepared for almost every function by groups of scientists in cooperation with budgetary part administrators. Part of the old measures remained, some new proposals appeared. All measures for tasks and subtasks in function had to pass the “RACER” test. A measure should be relevant, accepted, credible, easy to monitor and robust to manipulation [*Budżet zadaniowy*].

Performance targets are the second kind of performance information. Performance targets refer to “specific outputs or outcomes that are to be achieved by a Government organization” [*OECD Budget Practices... 2006, p. 2*]. Usually they are supposed to be accomplished in a shorter period than goals or objectives. They are often an intermediate step in achieving goals. To help make budget decisions, the performance information has to be integrated into the budget process. Consequently, there should be a linkage between performance targets and expenditures, estimated by the general governments percentage of expenditure, which is specifically linked to performance targets is shown in Table 4. There are seven countries where there is no such linkage, and the next eight did not answer this in the questionnaire despite declared in earlier answer “using performance targets”. Only three countries – France, the Slovak Republic and Sweden have over 80% of expenditures connected with performance targets. This shows how hard it is to implement “real” performance budget in practice. From the long-term point of view, the linkage between performance goals and expenditures is similar to the mentioned one.

In Poland there are performance targets for each function, task and subtask. The main rule is that function performance targets have to correspond with the strategy of the country and cohesion strategy. At task and sub-task level performance targets (no more than two) should be specific, measurable, acceptable, realistic and have a specific timeframe. This set of criteria used to be called the “SMART” rule [www.mf.gov.pl].

The main idea of collecting performance information is to use it by spending ministries in decision-making to achieve better results. The evaluation reports are used as a basis for negotiations in seventeen countries but only in Denmark and the Slovak Republic in over 81% of ministries, and in four countries between 61% and 80%. In the case of performance against target, five of fifteen countries use it as the basis for negotiations in more than 81% of ministries (Denmark, France, Ireland, the Slovak Republic and United Kingdom).

There are reported different consequences if performance targets are not met. From eliminating the program or negative consequences for the pay of the head of



**Table 4.** Linkage between expenditures and performance targets, goals or objectives

	Estimated percentage of expenditure that is specifically linked to performance targets							Percentage of expenditures linked to performance goals or objectives.							
	Not included	1-20%	21-40%	41-60%	61-80%	81-100%	Missing answer	No	0-20%	21-40%	41-60%	61-80%	81-100%	N.a.	Missing answer
<b>Total number</b>	<b>7</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>3</b>	<b>8</b>	<b>4</b>	<b>3</b>	<b>0</b>	<b>4</b>	<b>0</b>	<b>5</b>	<b>2</b>	<b>7</b>
Belgium							x	o							
Bulgaria		x								o					
Cyprus							x							o	
Denmark	x								o						
Finland				x									o		
France						x									o
Germany							x								o
Greece							x								o
Hungary			x						o						
Ireland							x								o
Italy		x													o
Latvia			x								o				
Lithuania	x												o		
Luxembourg	x										o				
Malta							x							o	
Netherlands					x								o		
Poland	x								o						
Portugal							x								o
Slovak Republic						x							o		
Slovenia	x										o				
Spain							x								o
Sweden						x							o		
United Kingdom				x				o							

Source: Author's own calculations based on OECD data [*International Budget Database*, Q. 75, 76].

the ministry/entity responsible for delivering the target – which can happen “almost never” or “rarely” (up to 40% of situations), through negative consequences for the size of the budget of the ministry responsible for delivering the target (“sometimes” – up to 60%), to more intense monitoring of the programs/activities in the future (“often” and “almost always” – over 60% of the situations). As we can see, performance information is most often used along with other information to inform about, but not determine, budget allocations. In the Poland there are no consequences of not reaching performance targets. After 2013 the Ministry of Finance will probably

be able to lower the size of the budget of the ministry responsible for delivering the target, with intensified monitoring of the activities in the future.

The main question is how performance information<sup>1</sup> is used in budgetary decision-making in different countries. The first one – presentational – does not play a role in decision-making on allocations. In this case, performance measures are only presented in budgeting documents or other government documents. It has to be background information only.

#### 4. The influence of performance information on the budgetary process

According to OECD definitions, there are three types of performance budgets based on the proposed uses of formal performance information in the budget process (Table 5). It can be noticed that presentational performance budget has no link with a traditional budget. Performance measures are presented in budgeting documents or other government documents (as strategies, multi-year programs etc.) but only as background information. In this case fund allocation or decision-making does not depend on performance measures or evaluation.

**Table 5.** Performance budgeting categories

Type	Linkage between performance information and funding	Planned or actual performance	Main purpose in the budget process
Presentational	No link	Performance targets and performance results	Accountability
Performance-informed budgeting	Loose/indirect link	Performance targets and/or performance results	Planning and/or accountability
Direct/formula performance budgeting	Tight/direct link	Performance results	Resource allocation and accountability

Source: [*Performance Budgeting...* 2007, p. 21].

The second step in performance budgeting is performance informed budgeting. In this form of budgeting, resources are related to results in an indirect manner. Performance information plays an important role in the decision-making process. It is actively and systematically used to inform budget administrators, but allocation decisions are not necessarily determined by it.

The most sophisticated or advanced category is direct performance budgeting. It is “real” performance budget where direct linkage involves the allocation of resources directly and explicitly to units of performance. Funding is directly based on achieved

<sup>1</sup> Performance information is related to assessing actions – and corresponding progress – in achieving set purposes. It is possible to apply different methodological approaches for doing this and these can be grouped into two broader concepts: performance measurement and evaluation. Performance information can be quantitative or qualitative [see *Performance Budgeting...* 2007, p. 20].

results. In general, this means that better performance always causes more resources and worse performance always leads to less.

OECD questionnaire results from 2007 show that countries can be divided into these three categories. There is a group of countries where performance information is used as background information only. We can observe that 17 of 25 countries responded “yes” about using performance information as part of the budget discussions or negotiations between the Central Budget Authority and ministries in case evaluation reports, and 15 of 25 in the case of performance measures. It has also appeared that some of them use actively the performance against targets along with information on fiscal policy and policy priorities to inform about but not determine budget allocation [*OECD Budget Practices... 2006*, Q. 88a, 89a]. These are countries in the early stages of developing performance budgeting. Poland is one of those kind of countries with presentational performance budgeting.

The majority of respondents’ approaches to performance budgeting fits under the second category – performance informed or indirect performance budgeting. Evaluation results and task against performance are used to determine budget allocations in 30 to 40% of countries but less than in 60% of situations. It is used more often as an information tool.

The last category – direct performance budgeting is rarely used. Only in the Slovak Republic (accordingly to OECD data) is there direct linkage between evaluation results and performance against targets which are used to determine budget allocations. In 2004 the Slovak Republic implemented the system of program budgeting into the central government decision-making process. The main idea was to submit every ministry and state agency budget proposal according to new management rules. Each budget submission needed to contain expenditure programs, goals and measurable objectives to be accomplished either in the midterm or short-term period. In 2009 the Slovak Republic implemented the program budgeting system across all levels of the public administration.

## 5. Conclusions

From the aforementioned data, we may draw the following conclusions. As we expected that there are similar countries to Poland taking into consideration the shape and development of performance budget, there are only several countries such as the Slovak Republic or France where direct (or almost direct) performance budget works properly. That shows how hard it is to implement “full” performance budgeting (direct performance budgeting) at the level of state budget. In many countries, like Poland or Portugal, the use of performance information in the budget process is under development and in a short time can turn into performance informed or indirect performance budgeting.

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## BUDŻET ZADANIOWY I INFORMACJA O WYKONANIU ZADAŃ W POLSCE I KRAJACH UE. WYBRANE ZAGADNIENIA

**Streszczenie:** W ostatnich latach większość krajów Unii Europejskiej wprowadziła zróżnicowane rozwiązania w zakresie informacji efektywnościowych oraz budżetowania zadaniowego. Ma to na celu wsparcie optymalizacji wydatkowania środków publicznych. Nie istnieje jeden uniwersalny model budżetowania zadaniowego – rozwiązania funkcjonujące w każdym z państw zależne są od sposobu wykorzystania w projektowaniu budżetu zgromadzonych informacji efektywnościowych. Niniejszy artykuł ma na celu przedstawienie zarówno doświadczeń europejskich, jak i polskich w tym zakresie. Wykorzystane zostaną do tego celu wyniki badań OECD z lat 2007-2008, obejmujące 25 krajów UE.