

**Comments of the National Accounts and Finance Division of the CSO of Poland
to the full set of provisional recommendations**

We would like to sustain all comments we have submitted so far. There is however one more point within issue 27 (Classification and terminology of non-financial asset) we would like to express our opinion about. It concerns proposed division of inventories. We are of the opinion that military inventories should not be separate position. If such treatment will be sustained it will raise many questions concerning confidentiality and we will not be able to follow it.