

Redistribution and Allocation of Resources in the General Government. Study Based on Budget and Accounting Documentation for the Fiscal Year 1940

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Abstract— The accounting and budgetary documentation of the General Government (GG) for the year 1940 appears, at first glance, to be a product of bureaucratic routine—a collection of tables and sections designed for rational administrative management. A close examination of historical sources reveals its function as an active instrument of the occupation administration. Seemingly neutral accounting categories operated as precise tools for managing, legitimizing, and concealing the systemic plunder of material and human resources. The central research problem of this analysis is: In what ways did the budgetary and accounting documentation of the GG reflect and legitimize the mechanisms of forced redistribution and allocation of resources to the occupation apparatus? The thesis assumes that an examination of the GG budget, its structure, and its off-plan expenditures exposes the bureaucratic logic underpinning systemic exploitation and the financing of the apparatus of repression. The neutral language of accounting effectively masked the true nature of violent asset transfers, while financial reporting functioned as a technology of power that bestowed an appearance of legality on practices of plunder. The analysis is based on historical documentation. The study employs a case study approach, analysis of historical sources, and a review of the relevant literature.

Keywords— German occupation, budgetary accounting, resource redistribution, General Government, apparatus of repression, financial documentation.

I. INTRODUCTION

War does not only reshape battlefields; it also transforms practices of management and record-keeping (Lehenczuk 2019). Accounting and budgetary systems, which in times of peace fulfil technical and organizational functions, become political instruments under conditions of conflict. They organize the flows of resources, structure administrative

decision-making and create a veneer of legality for actions that are coercive in nature (Chwastiak and Lehman 2008). According to Mennicken and Miller, accounting can be understood as a technology of power that enables authorities to “see,” classify and govern populations and resources (Mennicken and Miller 2012). Research on wartime accounting demonstrates that budgetary and recording mechanisms easily adapt to the needs of state apparatuses during conflict. They do not merely document or describe, but also shape decisions regarding the allocation of funds, logistical priorities and the remuneration of services.

The literature on the history of accounting and wartime administration emphasizes that numbers and accounts can legitimize state actions while simultaneously masking practices of exploitation and coercion (Cobbin and Burrows 2018). In the context of occupied Poland (the General Government), the language of budgets and accounting reports in 1940 served a dual function: an organizational one, ensuring the operation of the administrative and military apparatus, and an exploitative one, enabling the systematic transfer of goods, forced labor and financial resources for the benefit of the occupying authorities. Economic analyses of occupation policies indicate that budgetary and fiscal structures were an integral part of the economic system of coercion and plunder on the eastern territories (Bräu 2016).

The specificity of public finances under occupation requires the researcher to distinguish between the technical function of budgetary reporting and its political role. The budget of the General Government was not a tool of fiscal stabilization; from its inception it was designed as a component of an economy of coercion. As Richard Overly noted in his analysis of the wartime economy of the Third Reich, financial systems and their reporting mechanisms were essential for managing and



financing actions that bore little resemblance to traditional state functions but were closely linked to plunder and extermination (Overy 1994). Finally, the literature concerning the role of accounting in the functioning of totalitarian crimes documents the ways in which recording tools—catalogues, registers and ledgers—could cooperate with coercive policies, ranging from the inventorying of confiscated property to the management of forced labor and the financing of institutions of repression. Empirical and historical research shows that accounting and budgetary practices contributed to violence and plunder taking on an “organized” and “systematized” form (Funnell 1998; Lippman 2007).

These theoretical and empirical perspectives constitute the interpretative framework for the analysis of the documentation preserved in the Central Archives of Modern Records (Archiwum Akt Nowych, collection 1154, Fin PF 1070). They enable the demonstration that the accounting system of the General Government in 1940 was not a neutral record but an active mechanism of resource redistribution to the benefit of the occupation apparatus, and that its budgetary categories concealed coercive transfers of assets and the financing of institutions of violence.

II. ANALYSIS METHODOLOGY

Analysis of financial documents produced by a totalitarian regime requires an interdisciplinary approach (Antonelli et al., 2023). The study employs an interpretative examination of accounting categories, budgetary procedures and the underlying logic of resource allocation. Quantitative methods were used to aggregate and compare numerical data, while qualitative methods enabled a deeper interpretation of bureaucratic language and processes.

The first analytical step consisted of transcribing and categorising the numerical data contained in the budget tables. Information on planned revenues and expenditures, together with their actual execution across individual chapters and titles, was aggregated in order to identify the scale of funding directed to key units of the occupation administration. The granular structure of the finances, illustrated in the table below, reveals the financial architecture of the occupation and the institutional hierarchy embedded within it.

TABLE 1.: THE BUDGETARY STRUCTURE OF THE OCCUPATION APPARATUS OF THE GENERAL GOVERNMENT IN 1940

Chapter (Kapitel)	Name of the Unit	Total Revenues (zł)	Total Expenditures (zł)
1	Governor General and the Castle in Kraków (Generalgouverneur und Burg zu Krakau)	42,618.66	2,784,587.15
2	Higher SS and Police Leader (Höherer SS- und Polizeiführer)	82,922.22	1,040,180.46
3	Office (Chancellery) of the Governor General (Amt des Generalgouverneurs)	1,839,930.16	23,796,899.06
4	Plenipotentiary of the Governor General (Bevollmächtigter des Generalgouverneurs)	51,092.00	608,629.82
5	Head of the Kraków District (Chef des Distrikts Krakau)	1,061,974.13	14,153,788.44

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Chapter (Kapitel)	Name of the Unit	Total Revenues (zł)	Total Expenditures (zł)
6	Head of the Lublin District (Chef des Distrikts Lublin)	63,414.81	10,384,274.24
7	Head of the Radom District (Chef des Distrikts Radom)	355,966.50	9,023,920.36
8	Head of the Warsaw District (Chef des Distrikts Warschau)	243,326.32	15,632,904.46
9	Construction Directorate of the Governor General (Baudirektion des Generalgouverneurs)	-	26,506,764.62

Source: Author's own elaboration based on: Rechnungslegung und Rechnungsprüfung, Bd I, H 1.

The table presents the actual revenues received and accounted for, as well as total expenditures, for the nine main administrative units of the General Government and its districts. In terms of revenues, the Office (Chancellery) of the Governor General was the unit generating the highest income, reaching a total of 1,839,930.16 zł. This amount represented nearly half of the total accounted revenues of all chapters included in Plan I, which amounted to 3,763,285 zł. Revenues of the GG Office largely originated from general budgetary funds, including income from properties totaling approximately 1.6 million zł.

The second most important source of revenue was the Head of the Kraków District, with nearly 1.1 million zł. The main sources of revenue for this district included fees and fines amounting to over 310,000 zł and accounted proceeds from office property rents and leases exceeding 21,000 zł. Other units reported significantly lower revenues; for example, the Higher SS and Police Leader obtained 82,922.22 zł, entirely from off-budget sources such as fees and fines. Other districts contributed smaller but still notable amounts to the budget: the Head of the Radom District collected over 355,000 zł, while the Head of the Warsaw District collected over 243,000 zł. It is noteworthy that the Construction Directorate did not report any revenues in this budget overview.

The expenditure structure of the General Government under Plan I for the fiscal year 1940 shows clear financial priorities, focused both on maintaining the operational administrative apparatus and on costly construction investments. The total accounted expenditures under Plan I amounted to 164.5 million zł. These expenditures were divided between current expenses and one-time expenditures. It is important to note that Plan I also included positions for Überplanmäßige Haushaltsausgaben (excess budgetary expenditures) and Ausserplanmäßige Ausgaben (off-budget expenditures), which significantly affected the final balance.

Current expenditures, intended to cover operational and personnel costs, were highest in units with large and complex bureaucratic structures. The largest amount in this category was recorded by the Office (Chancellery) of the Governor General, with accounted current expenditures totaling 21.8 million zł. A substantial portion of these funds was allocated to allowances for officials and staff, amounting to 11.1 million zł and 9.9 million zł, respectively. Other major beneficiaries of current

expenditures were the districts, including the Head of the Warsaw District with 10.4 million zł and the Head of the Kraków District with 8.5 million zł. For instance, in the Warsaw District, allowances for non-official personnel reached almost 5 million zł.

On the other hand, the dominant element of the expenditure structure, indicating a key financial priority, was one-time expenditures, particularly in the area of investments and construction, focusing on central and residential infrastructure. The highest one-time expenditures, nearly 25 million zł, were recorded in the Construction Directorate of the Governor General. This represented the majority of the total 26,506,764.62 zł spent by this unit. These funds were primarily allocated to costly projects, such as the construction and reconstruction of the Castle in Kraków, with 1,775,000 zł planned for construction and an additional 1,585,000 zł for further works. Large sums were also directed to government buildings, including a building for the German administration in Kraków, with 700,000 zł planned for reconstruction.

Significant one-time expenditures were also allocated by the districts, related to the expansion of their administrative and operational infrastructure. For example, the Radom District planned one-time expenditures of 10,879,100 zł, including 6,000,000 zł for district buildings, while the Warsaw District accounted for 5.7 million zł in one-time expenditures, including 3.3 million zł for the construction and equipping of staff facilities.

Overall, the expenditure structure of the General Government demonstrates a concentration of resources on maintaining a large, permanent administrative apparatus (current expenditures) and on monumental infrastructure and property modernization projects (one-time expenditures), particularly those directly associated with the central seat of power in Kraków.

III. STRUCTURE OF THE GENERAL GOVERNMENT BUDGET IN 1940

The budget structure of the General Government faithfully reflects the hierarchy of power and the priorities of the occupation regime. The division into chapters corresponds to the key pillars of the German administration, and the scale of allocated financial resources clearly indicates which institutions formed the foundation of governance in the territory. Analysis of the main budget chapters allows the identification of the decision-making and executive centers of the occupation system:

Governor General and the Castle in Kraków (Chapter 1) and the Office (Chancellery) of the Governor General (Chapter 3): These chapters covered the financing of Hans Frank's central administration, his office, and the representative costs associated with the Wawel residence. These expenditures reflected not only the organizational needs of the highest authorities of the General Government but also the symbolic and propagandistic function of the residence (Purchla, 2020).

Higher SS and Police Leader (Chapter 2): Although its

budget was not the largest nominally, this chapter constituted the financial heart of the repressive apparatus. Funds were allocated to the maintenance of SS and police units, which were key instruments of terror.

District Heads (Chapters 5–8): These included the budgets of regional administrations in Kraków, Lublin, Radom, and Warsaw. They were crucial centers of territorial power, responsible for the direct exploitation of resources and control over the population.

Construction Directorate of the Governor General (Chapter 9): This specialized chapter managed major construction investments, which primarily served the adaptation of infrastructure to meet the needs and comfort of the occupiers. The Directorate oversaw the renovation of residences and offices, reconstruction of representative urban spaces, organization of housing for German officials, and implementation of Hans Frank's urban plans aimed at transforming Kraków into the "capital" of the General Government (Komar, 2019).

Such an administrative machine required a constant inflow of financial resources. Analysis of the revenue side of the budget reveals the mechanisms by which these resources were obtained. Understanding how the occupation apparatus financed its activities is crucial for assessing its character. Official revenue categories, framed in formal accounting structures, often concealed the process of forced transfers of goods from the Polish and Jewish populations to the German administration. Analysis of district-level revenues exposes this practice. In the budgets of district heads, three key revenue categories repeatedly appear, which in practice functioned as tools of fiscal repression and legalization of plunder:

Fees and fines: While present in every administrative system, under occupation this category became a tool of control and exploitation. The total accounted revenues from fees and fines across all applicable chapters (1–8) amounted to 921,592.56 zł. This category provided significant financial support to the administration, particularly for the Kraków District and police units, confirming that this mechanism was embedded in the administrative system of the General Government as a steady source of income derived from social control.

Proceeds from the sale of surplus items: Although the amounts reported under category A2 were nominally small relative to total revenues of the General Government, their presence in financial documentation provided a legal and administrative basis for the disposal of property and its contribution to the budget. These amounts, though modest, indicate that every major administrative unit (except the Head of the Lublin District, which did not report this item) actively used this mechanism to generate income from materials deemed "surplus" or "unused." While financial sources identify this category as standard revenue from asset sales, the occupational context suggests its use may have served as a euphemistic administrative label for legalizing revenues derived from property confiscated from Polish and Jewish populations. In practice, official accounting columns masked revenue sources originating from confiscations and asset seizures (Crowe, 2017).

Miscellaneous revenues: The lack of transparency in this category made it a convenient tool for recording diverse, often undocumented revenue sources, complicating any external oversight. As Mielnik notes, Nazi “legal colonialism” in the GG was characterized by fragmented norms, an excess of exceptions, and the transfer of competencies to various administrative bodies - conditions that weakened control and auditing mechanisms. In this context, neutral budget columns easily acquired the practical function of “containers” for revenues derived from confiscations, asset sales, or other administrative operations (Mielnik, 2022).

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TABLE 2.: DISTRICT SOURCES OF REVENUE IN THE GENERAL GOVERNMENT: PLANNED VS. ACTUAL (1940)

District	Category	1940 Plan (zł)	Actual (zł)	Difference (zł)
Kraków	Fees and Fines	518,000	310,954.82	-207,045.18
	Proceeds from Sales...	100	-	-100.00
	Miscellaneous Revenues	2,000	710,192.97	+708,192.97
Radom	Fees and Fines	15,600	173,966.20	+158,366.20
	Proceeds from Sales...	100	265.50	+165.50
	Miscellaneous Revenues	-	1,916.80	+1,916.80
Warsaw	Fees and Fines	306,500	190,767.88	-115,732.12
	Proceeds from Sales...	500	230.00	-270.00
	Miscellaneous Revenues	100	5,269.78	+5,169.78

Source: Author's own elaboration based on: Rechnungslegung und Rechnungsprüfung, Bd I, H 1.

These data provide evidence of a predatory fiscal policy. The large positive variance in the “Miscellaneous Revenues” category in Kraków (+708,192.97 zł) and in “Fees and Fines” in Radom (+158,366.20 zł) demonstrates that categories designed as marginal effectively became major, unpredictable sources of income, extracted directly from the subjugated population. While revenue streams reveal the methods of resource extraction, it is in the allocation of large, one-time investments that the long-term strategic ambitions of the regime are most apparent, aimed at consolidating its power and presence. Furthermore, the budget execution in the Kraków District for “Miscellaneous Revenues” was disproportionate, serving as a mechanism for the sudden and massive introduction of funds into the budget, which significantly hindered control and verification of the sources of these funds.

IV. ONE-TIME EXPENDITURES: INVESTMENTS IN THE PERPETUATION OF POWER

The category of one-time expenditures provides a clear lens through which the strategic investment priorities of the occupation regime can be observed. These were neither

incidental nor secondary expenses but deliberate and often highly costly actions aimed at the permanent adaptation of local infrastructure to the needs of the German administration, the repressive apparatus, and the provision of luxurious, even ostentatious, living conditions for German officials and their families. Analysis of selected items from this category across different chapters reveals the true objectives of these investments:

- 1) Power Infrastructure: Substantial funds were allocated to create visible and lasting symbols of German dominance, particularly in key centers. Examples include:
 - Reconstruction and expansion of castles in Warsaw, with a planned budget of 2,437,000 zł.
 - Renovation and furnishing of the “Polonia” hotel in Warsaw, with a planned budget of 100,000 zł.
- 2) Occupier Luxury and Comfort: Equally high priority was given to ensuring comfortable and luxurious living conditions for German personnel. Public funds were directed without restraint toward the renovation and furnishing of residences, apartments, and palaces:
 - Expansion of the Old Palace at Adolf Hitler Square 27 in Kraków, with a planned budget of 1,450,000 zł.
 - Furnishing residential quarters for German SS members in Lublin, with a planned budget of 120,000 zł.
- 3) Investments in the Repressive Apparatus: Even within the budget of the Higher SS and Police Leader, alongside strictly operational expenses, investments were made in social and recreational infrastructure for SS personnel. These measures served to build morale and cohesion within the apparatus of terror:
 - Reconstruction and furnishing of the Poręba hunting lodge, with a planned budget of 65,000 zł.

These high, one-time expenditures, financed from resources acquired in the occupied territory, demonstrate that redistribution was directed toward representative and residential purposes for the occupiers. However, the formal budgetary framework was often insufficient, leading to the examination of a key mechanism: off-budget expenditures. Analysis of off-budget expenditures and their accompanying official justifications provides insight into the functioning of the system and the actual conditions of formal budgetary procedures. The following table presents examples from the 1940 budget, revealing the true purpose of additional funds.

TABLE 3.: SETTLEMENT OF EXTRA-BUDGETARY TARGETED EXPENDITURES AND SURPLUSES IN THE BUDGET OF THE SS AND POLICE CHIEF IN THE GENERAL GOVERNMENT (GG) IN 1940

Chapter	Title	Extra-Budget Amount (zł)	Official Justification	Interpretation
2	B 4	265,400 (planned) / 154,427.05 (surplus)	"Zum Dienstleistung wurde im Rechnungsjahre 1940 eine grössere Anzahl SS-Führer u. Männer eingesetzt als bei Aufstellung des Haushaltsplanes vorgesehen war." (A larger number of SS leaders and men were deployed for service in	Direct financing of the increased number of SS personnel, essential to the functioning of the terror apparatus.

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Chapter	Title	Extra-Budget Amount (zł)	Official Justification	Interpretation
			fiscal year 1940 than had been foreseen when the budget plan was prepared.)	
2	E 1	65,000 (planned) / 42,905.40 (surplus)	"Nachbewilligt Fin PF 1o1o-5 vom 4.3.1941" (Subsequently approved [...])	Additional funds for a luxury hunting lodge for the SS, illustrating the priority placed on the comfort of repression-apparatus leadership.
2	B 15	2,500 (planned) / 4,447.71 (surplus)	"Mit Verfügung der Hauptabteilung Finanzen Fin PF 1o1o-1 vom 10.12.1940 nachbewilligt." (Approved retroactively by order of the Main Finance Department Fin PF 1o1o-1 dated 10 December 1940.)	Significant surplus allocated to the Maintenance of Service Buildings (Unterhaltung der Dienstgebäude), indicating urgent, unplanned repairs and adaptations of facilities in use.
2	B 11	10,100 (planned) / 18,364.74 (surplus)	"Mit Verfügung der Hauptabteilung Finanzen Fin PF 1o1o-5 vom 24.1.1941 und Fin PF 1o1o-3 vom 5.2.1941 nachbewilligt." (Subsequently approved by decrees of the Main Ministry of Finance Fin PF 1o1o-5 dated 24 January 1941 and Fin PF 1o1o-3 dated 5 February 1941.)	Budget overrun for Official Needs (Geschäftsbedürfnisse). The allocation more than doubled, demonstrating the rising operational costs of the apparatus.

Source: Author's own elaboration based on: Rechnungslegung und Rechnungsprüfung, Bd I, H 1.

The mechanism of off-budget expenditures and their formal, bureaucratic approval constituted a key element of the system. This system conferred an appearance of legality and financial rationality on actions that were inherently criminal, a fact most clearly visible in the analysis of the budget of the repressive apparatus itself. The most striking example of this phenomenon is the budget of the Higher SS and Police Leader (HSSPF), presented in Chapter 2. The expenditure structure in Chapter 2 clearly indicates its purpose. Personnel categories dominate, serving to maintain an extensive administrative and operational apparatus. Items such as "Auxiliary benefits for non-official personnel," for which 265,400 zł was planned, could in fact represent a concealed form of salary payment for members of the SS and police units who were not included in the civilian payroll network. Combining these numerical data with information contained in the Begründung documents creates a coherent picture. It becomes evident how the budgetary system flexibly responded to the needs of the apparatus of terror — when more personnel were required, the off-budget expenditure mechanism was activated to finance "a larger number of SS personnel." The budget thus systematically and methodically supplied the institutions directly responsible for terror and repression.

V. COMPARISON BETWEEN DISTRICTS AND CENTRAL UNIT

A comparison of the budgets of individual districts with the budget of the central repressive unit, the Higher SS and Police Leader (HSSPF), allows for the observation of both regional specificities of the occupation and the universal priorities of the system as a whole. Differences in expenditure structures may indicate varying intensities of economic exploitation, levels of investment in power infrastructure, or administrative costs. The table below compares key expenditure categories (personnel, operational, and one-time expenditures) for three districts and the HSSPF unit, highlighting these differences.

TABLE 4.: COMPARISON OF THE EXPENDITURE STRUCTURE OF SELECTED DISTRICTS OF THE GENERAL GOVERNMENT WITH THE BUDGET OF THE HSSPF UNIT

Unit	Personnel Expenditures (Total)	Material Expenditures (Total)	One-time Expenditures (Total)
HSSPF	508,309.13 zł	308,650.17 zł	223,221.14 zł
Krakow	4,865,014.81 zł	3,607,031.63 zł	5,681,742.94 zł
Radom	3,799,658.70 zł	3,439,524.19 zł	8,971,812.85 zł
Warsaw	6,587,867.92 zł	3,770,481.40 zł	4,947,836.93 zł

Source: Author's own elaboration based on: Rechnungslegung und Rechnungsprüfung, Bd I, H 1.

The relatively balanced budget of the HSSPF, with a clear emphasis on personnel expenditures, confirms its role as a unit maintaining the staffing of the repressive apparatus. In contrast, the districts display notable differences:

- Warsaw District stands out for having the absolutely highest personnel expenditures, suggesting the enormous scale of the bureaucratic apparatus required to manage the largest urban center of the General Government and to control the hostile capital. Radom District is characterized by exceptionally high one-time expenditures,
- Radom District is characterized by exceptionally high one-time expenditures, exceeding even the total of ongoing operational costs. This indicates the implementation of extensive construction projects in the region, such as the expansion of the district building and the establishment of a German officers' club, aimed at creating a permanent German power infrastructure.
- Kraków District, as the seat of central authorities, also incurred significant personnel and one-time costs associated with maintaining the central administration and its representative infrastructure.

These regional variations demonstrate how flexibly the budgetary system adapted to local conditions and priorities while maintaining its overarching objective: maximum exploitation and consolidation of power.

VI. CONCLUSIONS: BUDGET AS A TECHNOLOGY OF POWER

The analysis of the accounting and budgetary documentation of the General Government for 1940, alongside relevant literature, fully supports the thesis presented at the outset. Under occupation conditions, the budget and budgetary

accounting ceased to be neutral financial recording tools and instead became an advanced technology of power. They enabled the management, legitimization, and concealment of systematic resource plunder, as well as the financing of the apparatus of genocide under the guise of bureaucratic normality, order, and predictability. Revenue categories, every line item of expenditure, and each justification for off-budget transfers were components of a system that converted looted assets into salaries for perpetrators and fines into funds for the construction of luxurious residences for the occupiers.

This case study demonstrates that the budgetary reports of occupation regimes constitute an invaluable, though often overlooked, source for examining their operational mechanisms at the micro level. These documents, filled with numbers, formal categories, and bureaucratic jargon, in fact reveal the cold, procedural, and terrifyingly rational logic of crime. They show that plunder and terror require not only ideology and force but also efficient accountants and a well-organized financial system. Understanding how bureaucracy normalizes, facilitates, and enables mass violence remains a key challenge in the study of twentieth-century history and holds fundamental, universal significance for analyzing all totalitarian systems. In this context, budgetary accounting emerges not as a neutral recording instrument but as one of the tools that transform violence into administrative action - into numbers, balances, and reports.

VII. REFERENCES

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