

Fonds - Records of the Chief Financial Officer

[Fonds] [Records of the Chief Financial Officer](#)

Identity area

Reference code	WB IBRD/IDA CFO
Title	Records of the Chief Financial Officer
Dates	1967 - 2010 (Creation)
Level of description	Fonds
Extent and medium	88.38 linear feet of textual records

Context area

Name of creator [Chief Financial Officer](#)

Biographical history

The Chief Financial Officer (CFO) is responsible for providing leadership for the following Bank functions: institutional planning and budgeting; financial planning and policy; risk assessment and management; market fund-raising, investment, cash management, and liability management; resource mobilization; financial controls and reporting; and pension fund management. These functions together make up the financial operations or Finance Complex of the Bank. The CFO has its origins in the Bank's Treasurer's Department (TRE) established in 1947. The Treasurer's Department was responsible for the development and application of all Bank practices pertaining to funds and securities of the Bank. More specifically, the responsibilities of TRE included:

- * development of overall financial policies for the Bank;
- * management of Bank funds and securities;
- * development and maintenance of a program of fiscal operations;
- * development and maintenance the Bank's accounting system; and
- * development and maintenance of a program of budgeting and budgetary control.

The following subordinate units reported to TRE: the Fiscal Operations Loan Division (TREOL); the Fiscal Operations Borrowing Division (TREOB); the Fiscal Operations Administrative Division (TREOA); Receipts and Disbursement Division (TRERD); and the Accounts and Financial Reports Division (TREAF). Daniel Crena de longh served as the Bank's Treasurer and reported to the Vice President Robert Garner (OVPRG). In October 1948, the TREOA Division of TRE was terminated and its functions related to administrative budget and control were transferred to the new Controller (CTR) located in the Administration Department (ADM), which was also responsible for administrative activities related to personnel, office services, and records management. The CTR broadly oversaw responsibilities related to administrative budget and expense, auditing, and organization and methods planning. Francis Poore served as the Bank Controller (CTR).

In 1953, Henry Riley replaced Daniel Crena de longh as Bank Treasurer.

In 1959, Robert Cavanaugh replaced Henry Riley as Bank Treasurer.

In February 1967, the Controller (CTR) of the ADM Department, as well as staff from the TRE Department responsible for budgeting and programming functions, were transferred to the new Department of Program Evaluation and Control (PEC). The PEC, which reported to the Office of the President (EXC), was established to improve the President's control over the use of the Bank's manpower and financial resources and monitor the effectiveness of the Bank's programs. PEC responsibilities included:

- * making continuous reviews of the effectiveness of the Bank's major functions;
- * analyzing financial and other implications in terms of human and material resources required;
- * monitoring the efficiency and economy of the Bank's organizational structure, its operating procedures and use of manpower;
- * instituting procedures for effective budgetary control;
- * preparing the annual budgets for the World Bank Group; and
- * conducting internal audits and arranging external studies to determine whether accounts and records conform to established policies.

PEC had no formal subordinate units. John H. Williams served as Director for PEC.

In June 1968, the position of Vice President of Finance (VPF) was created in the reorganization following the appointment of Robert S. McNamara as President of the Bank earlier that year. The VPF was responsible for managing the Bank's financial operations or Finance Complex, and was also responsible for advising the President on the Bank's financial policies. With the creation of the VPF, the PEC was renamed the Programming and Budgeting Department (PAB) and joined the TRE as a subordinate unit to the new Vice President of Finance (VPF). At this time, it appears budgetary control functions were transferred to the TRE Department, while remaining functions were retained by the PAB. The first VPF, Siem (Simon) Aldewereld, was not only responsible for the Bank's financial and programming activities, but also served as Director for the Projects Department (DRP), which was responsible for providing leadership in evaluating, improving, performing quality control, and setting policies and procedures for project work of the Bank's Projects Department (PRJ).

In the following years, the Finance Complex expanded rapidly. In May 1969, the TRE was split to include the new Controller's Department (CTR) with the TRE. The TRE retained the functions of borrowing, investment, and receipt and payment of funds. The new CTR was assigned responsibility for the Finance, Loan Disbursement and Administrative Expense Divisions previously located in the TRE Department. The Internal Audit Office (ADMIA) was also transferred from the Administration Department (ADM), assigned the new acronym IAD, and placed in the PAB Department of VPF in May 1969.

In July 1973, the IAD and the operations evaluation functions located in the PAB were transferred to Auditing and Evaluation, Vice President Mohamed Shoaib (OVPMS).

In July 1974, I.P.M. Cargill replaced Simon Aldewereld as VPF. With the appointment of Cargill, the VPF also assumed responsibility for the coordination of IDA replenishments from the retiring Vice President Sir Denis Rickett (OVPDR). Later that year, the Tokyo Office (TOK), created in 1971, started reporting to the VPF, as did the Loan Portfolio and Analysis Unit (LPAU) which was created by merging the Budget and Operations Review Divisions of the PAB.

In 1975, the Front Office of the VPF was expanded to include a Director, Financial Policy and two assistants for the IDA-5 Replenishment to help support the VPF in IDA Replenishment negotiations.

Following Vice President Shoaib's retirement in January 1976, the Internal Auditing Department (IAD) was reassigned to the VPF.

In July 1978, I.P.M. Cargill was promoted to the new position of Senior Vice President of Finance (SVPFI) to assist the President more broadly in managing the work of the Bank. On July 1, 1979, Cargill relinquished the management of the Finance Complex to Moeen Qureshi, who was appointed the new VPF. Cargill continued to oversee the negotiations for the 6th IDA replenishment, and remained SVPFI until his scheduled retirement in 1980. Upon Cargill's retirement, Qureshi was named the new SVPFI, and the position of Vice President of Finance (VPF) was abolished.

With the appointment of Qureshi to SVPFI in 1980, the role took on more expanded responsibilities. The creation of the SVPFI reflected the increasing importance of the Finance Complex as the unit primarily responsible for the mobilization of financial resources and their management and control in a more constrained external environment. In addition to managing the Finance Complex, the SVPFI also advised the President and the Executive Directors on overall Bank financial policies and prospects, and served as a liaison with member countries on matters involving sources of funds for the Bank, including leadership on IDA replenishment and International Bank for Reconstruction and Development (IBRD) capital increase negotiations. In conjunction with Qureshi's appointment to the SVPFI, two new vice presidential positions were created: the Office of the Vice President and Controller (CTRVP) and the Vice President of Programming and Budgeting, and Pension Fund (PBPVP). The Pension Fund, previously located in the SVPFI Front Office, was upgraded to the Staff Retirement Plan Department (SRP) and placed in PBPVP. A new Financial Policy and Analysis Department (FPA) was also created, which upgraded the resource mobilization support functions previously located in the Financial Studies Division (PABFS) and Financial Policies Division (PABFA) of the PAB. The TRE, Internal Auditing (IAD), and the Tokyo Office continued to report to the SVPFI.

In July 1981, the Treasurer's Department was upgraded to the Treasurer's Vice Presidency (TREVP). In the same year, Bank President A.W. Clausen established the Managing Committee for the purpose of providing overall guidance for and management of the Bank. The SVPFI served as a committee member for the Managing Committee, along with the Senior Vice President of Operations (SVPOP) and other Bank vice presidents.

In late 1982 the Vice President of Programming and Budgeting and Pension Fund (PBPVP) was reduced to the Vice President of Pension Fund (PFDVP) with the removal of the Programming and Budgeting Department (PAB). The PAB reported directly to the SVPFI until its absorption into the new Financial Policy, Planning, and Budgeting Vice Presidency (FPBVP) in August 1983. The new FPBVP was established to improve the Bank's institutional planning and resource allocation and control processes by integrating the FPA Department and the refocused Programming and Budgeting Department (PBD). PFDVP and the FPBVP continued to report to SVPFI.

In 1985, the Internal Auditing and the Tokyo Office were placed in the Front Office of the SVPFI.

In May 1987, the SVPFI was reorganized as part of a Bank wide reorganization, and its acronym changed to FINSV. The reorganization included replacement of the FPBVP with the Vice Presidency of Financial Policy and Risk Management (FPRVP). This was accomplished by transferring the planning and budgeting functions located in PBD to the new Policy, Planning and Research Complex (SVPPR); consolidating the Financial Policy and Planning Division (FPAPP) and the Financial Management and Analysis Division (FPAMA) of FPA into the new Risk Management and Financial Policy Department (FRS) of FPRVP; and upgrading the FPA's Financial Studies Division (FPAFS) to the new Resource Mobilization Department (FRM) of FPRVP. The creditworthiness review function located in PBD was also transferred to the new FRS Department. The former Vice President of Pension Fund (PFDVP) was replaced by the Office of the Pension Plan Administrator (PENAD) and placed in the FINSV Front Office, along with the Tokyo Office. The IAD was transferred from the former SVPFI Front Office to the new Senior Vice President of Administration (SVPEA). The reorganized FINSV was responsible for the major resource mobilization activities of the Bank and the management and control of its financial resources. More specifically, the FINSV was responsible for:

- * executing all IBRD and IDA financial transactions, including IBRD capital subscriptions, IDA replenishments, borrowings, and investment operations;
- * collecting, keeping custody, and disbursing of funds;
- * maintaining accounts for loans and trust funds;
- * accounting for and reporting of financial information; and
- * formulating risk management and financial policy.

Subsequent to the completion of the reorganization, the following vice presidencies reported to FINSV: TREVP, CTRVP, and FPRVP. Ernest Stern succeeded Moeen Qureshi as the new Senior Vice President of Finance (FINSV).

In December 1991, following the appointment of World Bank President Lewis T. Preston, the senior management structure was significantly reorganized, and the Bank's senior vice presidencies were abolished, including the FINSV. The senior vice presidents were replaced by a broad oversight team of the Office of the Managing Directors (MDC) that reported directly to the President. Each Managing Director was assigned responsibilities of regional oversight, policy, and finance. The functions of the former FINSV were not exclusively assigned to one Managing Director. Instead, the oversight responsibilities related to the finance functions of treasurer, controller, financial policy, risk management, and resource mobilization were dispersed among the Managing Directors. As a result, the senior or chief financial officer did not exist at this time. The newly appointed Managing Directors, which shared finance responsibilities, included: Ernest Stern, Sven Sandstrom, and Attila Karaosmanoglu.

In July 1995, James Wolfensohn's was appointed the World Bank President following the passing of Lewis T. Preston earlier that year. Immediately upon his appointment, Wolfensohn initiated a Bank wide reorganization. As part of this reorganization, the Office of the Managing Directors (MDC) was reorganized to include the appointment of five new Managing Directors and a new Executive Committee. Among the new appointments, the Managing Director of Finance and Resource Mobilization (MDFMD) was created, and absorbed oversight responsibilities of the finance complex vice presidencies. At the time of the creation, the following vice presidencies reported to the MDFMD: the Vice President of the Treasurer (TREVP); the Vice President of the Controller (CTRVP); the Vice President of Cofinancing and Advisory Services (CFSVP); and the Vice President of Financial Policy and Risk Management (FPRVP). Jessica Einhorn was appointed the new MDFMD.

In April 1996, the CFSVP was replaced by the Vice President of Resource Mobilization and Cofinancing (RMCVP), which absorbed the units of the former CFSVP, but also the Resource Mobilization Department (FRM) of the FPRVP. The FPRVP was replaced by the new Vice President of Financial Policy and Institutional Strategy (FPIVP), which absorbed the functions of the Risk Management and Financial Policy Department (FRS) of the former FPRVP. Both vice presidencies continued to report to the MDFMD. In 1997, the FPIVP was renamed the Vice President of Financial Policy and Risk Management (FPRVP). In September 1998, MDFMD Jessica Einhorn retired from the Bank. The role of MDFMD was replaced by the new role of Senior Vice President and Chief Financial Officer (CFO).

Gary Perlin assumed the role of Senior Vice President and Chief Financial Officer (CFO) in January 1999. Perlin absorbed the oversight responsibilities of the former MDFMD for the following Finance Complex vice presidencies: the CTRVP; the TREVP; and the FPRVP. The Vice President of Resource Mobilization and Cofinancing (RMCVP) reported to Managing Director Sven Sandstrom, who was also responsible for oversight of some of the Bank's regional vice presidencies, the Corporate Secretariat, External Affairs, and the Poverty Reduction and Economic Management Network (PREM).

In 2000, the Senior VP and CFO Gary Perlin began reporting to Managing Director Jeffrey Goldstein. Perlin retained oversight responsibilities for the finance complex, but Goldstein served as another level of oversight for the finance complex, and was also responsible for oversight of financial sector development related units, including the Financial Sector Vice Presidency (FSEVP).

In 2003, Gary Perlin retired from the Bank. Jeffrey Goldstein was appointed his successor, and the role of Managing Director and CFO was combined. The following finance complex and financial sector development vice presidencies reported to the Managing Director and CFO (MDCFO) Jeffrey Goldstein: the TREVP; the CTRVP; the Concessional Finance and Global Partnerships Vice Presidency (CFPVP, formerly the RMCVP); the Vice President of Strategy, Finance, and Risk Management (SFRVP); and the FSEVP.

In 2004, Jeffrey Goldstein retired from the Bank, and was succeeded by Acting CFO John Wilton. The position of combined Managing Director and CFO was terminated with Goldstein's departure.

In September 2005, Vincenzo La Via was appointed the new CFO responsible for finance complex oversight. The SFRVP, the CTRVP, and the TREVP continued to report to the CFO. The CFPVP was removed and reported directly to the Bank President.

In late 2006, however, the CFPVP once again reported to the CFO. Around this same time, the CTRVP and the SFRVP were combined and renamed the Controllers, Strategy, and Resource Management Vice Presidency (CSR).

In 2009, the CSR was reorganized and split into two new vice presidencies: the Vice President and Controller (CTRVP) and the Vice President of Corporate Finance and Risk Management (CFRVP). The General Services Department (GSD) located formerly in the Information Services Group (ISG) and the new VP and World Bank Group Chief Risk Officer (CROVP) also reported to the CFO at this time.

In 2012, Vincenzo La Via left the Bank, and Charles McDonough served as Acting CFO.

In March 2013, Bertrand Badrewas appointed the new Managing Director and CFO (MDCFO). The CFPVP, CTRVP, TREVP, CROVP, and GSD continued to report to the MDCFO. The Vice President of Budget, Performance Review, and Strategic Planning (BPS) and the World Bank Group Chief Information Officer (CIO) and Vice President of Information and Technology Solutions (ITS) also reported to the MDCFO later in 2013.

In 2014, the CFPVP was replaced by the Vice President of Development Finance (DFIVP) and continued to report to the MDCFO.

Immediate source of acquisition or transfer	<p>From 1978 to 1986, general finance files were transferred from the various vice presidencies and their subordinate units of the Finance Complex to the centralized Non-Regional Information Center (NRIC). Records transferred to the NRIC were classified as part of a central file system. In 1987, the NRIC was terminated and the finance files were transferred to the World Bank Group Archives. Records of the Vice President of Finance (VPF) and the Senior Vice President of Finance (SVPFI/FINSV) were transferred directly to the Archives, and later reaccessioned and reassigned records and retention schedules as part of the Records and Archives Management Improvement Program (RAMIP) from 1990 to 1991. After this period, records were transferred to the Archives using approved records retention and disposition schedules assigned to the units of the FINSV and the Chief Financial Officer (CFO) or Bank-wide schedule for common records.</p>
Content and structure area	
Scope and content	<p>The fonds includes records of the Vice President of Finance (VPF), the Senior Vice President of Finance (SVPFI/FINSV), and the Chief Financial Officer (CFO), all of which were responsible for the overall management of the Finance Complex of the Bank. The fonds does not include the records for the dual role of Managing Director and CFO (MDCFO) from 2003 to 2004. The administrative history outlines the complexity of the functional relationship between Managing Director and CFO from 1998 to 2014. See "Related units of description" for the location of MDCFO records.</p> <p>Records of the Finance VPs and CFO</p> <p>The fonds includes records of the Vice President of Finance (VPF), the Senior Vice President of Finance (SVPFI/FINSV), and the Chief Financial Officer (CFO) from 1967 to 2010.</p> <p>First, this includes IDA replenishment negotiation records maintained by the Vice President of Finance (VPF) I.P.M Cargill from 1967 to 1978. Records related to IDA replenishment prior to 1974 were previously maintained by the Office of Vice President Denis H.R. Rickett (OVPDR) and Senior Vice President of Operations (SVPOP) Burke Knapp, but these records were inherited by I.P.M. Cargill when IDA replenishment negotiation responsibilities were transferred to the VPF in 1974. The records consist of general files, IDA meeting files, and IDA country files. The general files consist of correspondence, briefs or background records on replenishment negotiations, and subject files arranged according to replenishment negotiation (e.g. IDA1 or IDA2). The IDA meeting records are arranged chronologically and contain meeting minutes, agenda, lists of deputies, and country correspondence for IDA 2 - IDA 5 meetings. IDA country files consist of internal memoranda and correspondence regarding member country contributions to IDA funds. The records also consist of materials maintained by Senior Vice President of Finance (FINSV) Ernest Stern from 1987 to 1991. This includes chronological correspondence files containing cables, memoranda, and reports as well as briefing books prepared for Stern for meetings with member countries, International Monetary Fund (IMF)-World Bank Annual Meetings, and high level senior official meetings. Records relating to Stern's participation in the President's Council are also contained in this series. These include memoranda, reports, and correspondence to President Conable.</p> <p>The records also include records maintained by Chief Financial Officer (CFO) Vincenzo La Via from 2005 to 2010. This includes: chronological correspondence files; briefing books prepared for the Joint IMF-World Bank Annual meetings, IDA 15-16 Replenishment meetings, and other high level senior meetings; speech transcripts, statements, and talking points prepared by La Via; and travel arrangement and reporting records.</p> <p>Records of the Front Office directors and advisers</p>

The records consist of Raymond J. Goodman records from when he served as Director of Financial Policy in the Front Office of the Vice President of Finance (VPF) I.P.M. Cargill from 1975 to December 1977. The records include: memoranda; cables; financial policy papers; Bank and non-Bank reports; press clippings; and notices of meetings related to topics of financial policy. Topics include: Bank borrowing; basic needs; capital markets; capital requirements; capital subscriptions; the Consultative Group on International Agricultural Research (CGIAR); cofinancing; the Common Fund; Counterpart funds; debt rescheduling; the Development Commission; the European Investment Bank; the European Development Fund; the European Communities (EEC) Special Action Fund; the External Department; grace periods and maturities; IBRD financial policies; International Bank for Debt Redemption (IBRD); 4th IDA Replenishment; 5th IDA Replenishment; the International Fund for Agricultural Development (IFAD); IMF Trust Fund; loan sales and participation; and program lending.

The records also include annotated memoranda, correspondence, drafts, and reports maintained by Percy S. Mistry, the Adviser for the Senior Vice President of Finance (SVPFI) Moeen Qureshi from 1981 to 1987. Percy's records are arranged by the following subjects: IBRD, finance, development assistance, IDA, and personnel and organization.

Mistry's IBRD records related to: reports from Task force on the Future of the Bank; the Bank's Bank; Bank and International Monetary Fund (IMF) collaboration; Annual Meeting briefs; the Multilateral Investment Guarantee Agency (MIGA); Task Force Survey; and streamlining Bank procedures.

Mistry's finance records include general topics such as: accessing capital markets; capital subscription status; currency pooling; general capital Increase (GCI); investment authority; loan charges; and technical assistance for financial management.

Mistry's development assistance records include the following topics: debt and adjustment in developing countries; poverty alleviation; IMF Special Drawing Rights (SDR)/Aid link; U.S. position on multilateral development banks; Development Finance Companies; the Organisation for Economic Co-operation and Development (OECD); the Asian Development Bank; and others. The records also include: minutes and reports from the Bank's Development Committee; meeting minutes and agenda for the Task Force on Concessional Flows; and a report from the Bank's Task Force on Non-Concessional Flows.

Mistry's IDA related records include minutes and reports from IDA Deputies Meetings for IDA 6 - IDA 8 replenishment negotiations from 1980 to 1986. The records also include correspondence, memoranda, and reports focused on the following topics: IDA calls/encashments; IDA legislative status reports; IDA special contributions and trust funds; IDA 7 background papers; IDA 7 briefing papers; IDA country correspondence; IDA political campaign/initiatives; IDA public affairs strategies; IBRD transfers to IDA; and IDA deficits.

Mistry's personnel and organization records include reports and memos related to personnel staffing matters and the organizational arrangement of the Bank and the Finance Complex (FINCOM) from 1981 to 1987.

Records related to personnel and organization of the Bank cover the following topics: institutional planning; feasibility studies for the Bank's London Office; the Young Professionals Program (YPP); policy on personnel payments; Bank policy committees; training programs; compensation review; and the IBRD Accounting Framework. The FINCOM records cover the following topics: planning and budgeting; performance planning and review; FINCOM department and unit organization; personnel issues; position descriptions; job grading; consultant hiring; recruitment; payroll administration; staff retirement plans; management development; personnel policy changes; and review and analysis of financial transaction flows.

Budget and planning

The fonds includes Bank-wide budget and planning records of the Office of the Chief Financial Officer (CFO) Vincenzo La Via prepared for meetings with the Bank President from 2006 to 2010. The records include: Bank-wide Quarterly Business Review reports; financial statement reports; and meeting minutes and agenda from President Meetings related to quarterly financial reporting, Bank strategic themes, and financial reporting by external audit and consulting firms.

Managing Committee records

The fonds also consist of records from the Managing Committee established by Bank President A.W. Clausen from 1981 to 1986. Clausen established the Managing Committee for the purpose of providing overall guidance for and management of the Bank in 1981. The SVPFI served as a committee member for the Managing Committee, along with the Senior Vice President of Operations (SVPOP) and other Bank vice presidents. The records were maintained by Senior Vice President of Finance (SVPFI) Moeen Qureshi. The records include: chronological Managing Committee agendas and meeting minutes; memoranda; and policy papers and reports drafted for the committee. The records focus on a broad range of finance-related topics, including: budgeting and planning; IBRD/IDA financing; IBRD borrowing; IBRD general capital increase (GCI); selective capital increase (SCI); financial policy; institutional planning, and others.

Finance Complex Central Files

The fonds also includes incoming and outgoing correspondence, memoranda, reports, and statements related to finance functions and the Finance Complex units of the Bank. The records were maintained as part of the Bank's centralized filing system of the Non-Regional Information Center (NRIC) from 1978 to 1986. The records are not exclusive to onefunction or unit of the Finance Complex. The records are organized by the following categories: General; Programming and Budgeting; Controller; and Treasurer. The General records cover subjects of data regarding currency exchange, IDA 4-8th replenishment resources, overdue service payments, the Interest Subsidy Fund (Third Window), and preparation for IBRD/IDA Annual Report. The Programming and Budgeting records primarily include review reports of the Bank's financial and operating programs prepared for the Bank's Executive Directors and senior staff. The Controller records are related to accounting and financial statements reporting. The Treasurer records relate to portfolio sales and participation, cashier's reporting, securities, the Staff Retirement Plan, and telegraphic test key arrangements with commercial banks.

Accruals

Accruals are expected.

System of arrangement

The following arrangement is provisional. Records are arranged into five series:

- Records of the Finance VPs and CFO
- Records of Front Office directors and advisers
- Budget and planning
- Managing Committee records
- Finance Complex Central Files

Conditions of access and use area

Conditions governing access

Records are subject to the World Bank Policy on Access to Information.

Conditions governing reproduction

Records are subject to the Copyright Policy of the World Bank Group.

Language of material

- English

Allied materials area

Related units of
description

- See Records of individual staff members -- Ernest Stern files ([WB IBRD/IDA STAFF-10](#)) for additional records from when he served as Senior Vice President of Finance (FINSV).
- See Records of individual staff members -- Joseph Wood files ([WB IBRD/IDA STAFF-20](#)) for records related to the Finance Complex units of the Programming and Budget Department (PAB), the Financial Policy, Planning, and Budgeting Vice Presidency (FPBVP), and the Financial Policy and Risk Management Vice Presidency (FPRVP).
- See Records of individual staff members -- Moeen Qureshi files ([WB IBRD/IDA STAFF-26](#)) for records of from when he served as Senior Vice President of Finance (SVPFI).
- See Personal Papers of Frank K. Vita - Tokyo Office chronological files ([WB IBRD/IDA WB IBRD/IDA 111-06](#)) for records related to his time as Deputy Chief of Mission in the World Bank's Tokyo Office between 1984 and 1985.
- See Central Files - Borrowing and bond issues ([WB IBRD/IDA ADMCF-09](#)) for related records of the World Bank Group borrowing operations and issuance of bonds.
- See Central Files - Finance files ([WB IBRD IDA ADMCF-10](#)) for more records related to the development of Bank Group policy and financial management.
- See Central Files - Operational policy and procedure ([WB IBRD IDA ADMCF-04](#)) for additional records related to portfolio sales and participation and approvals for borrowing.
- Records of the Office of the Treasurer ([WB IBRD/IDA TRE](#)).
- Records of the Office of the Controller ([WB IBRD/IDA CTR](#)).
- See Resource Mobilization ([WB IBRD/IDA CFOP](#)) for records and administrative history for Bank units that were part of the Finance Complex, including the Programming and Budgeting Department (PAB), the Vice President of Financial Policy and Risk Management (FPRVP), and the Vice President of Resource Mobilization and Cofinancing (RMCVP).
- Financial Policy, Planning, and Budgeting ([WB IBRD/IDA WB IBRD/IDA 110](#)).
- See Records of General Vice Presidents and Managing Directors ([WB IBRD/IDA MDS](#)) for administrative history on Managing Directors.
- See the following oral histories for more information on the Vice President of Finance (VPF), the Senior Vice President of Finance (SVPFI/FINSV) and the Chief Financial Officer (CFO): [Siem \(Simon\) Aldewereld](#); [Gary Perlin](#); [Moeen Qureshi](#); and [Ernest Stern](#).

Description control area

Rules and/or conventions used	Internal World Bank Group Archives rules based on ISAD(G).
Dates of creation revision deletion	3 March 2016