



# General Assembly

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Agenda item 153

### Financing of the International Residual Mechanism for Criminal Tribunals

## Proposed budget for the International Residual Mechanism for Criminal Tribunals for 2021

### Report of the Advisory Committee on Administrative and Budgetary Questions

#### I. Introduction

1. The Advisory Committee on Administrative and Budgetary Questions has considered the report of the Secretary-General on the proposed budget for the International Residual Mechanism for Criminal Tribunals for 2021 ([A/75/383](#)). During its consideration of the report, the Committee received additional information and clarification, concluding with written responses dated 4 December 2020.

#### II. Planning assumptions

2. In his report, the Secretary-General indicates that the programme of work of the Mechanism in 2021 will consist primarily of mandated continuous activities, including witness protection, supervision of the enforcement of sentences, assistance to national jurisdictions and archives management. In addition, the Mechanism will carry out mandated ad hoc activities, including trial and appeal proceedings at both branches ([A/75/383](#), para. 4). Upon enquiry, the Advisory Committee was informed that:

(a) At the Hague branch: (i) the *Stanisić and Simatović* retrial would be completed in the first quarter of 2021, with any resulting appeals expected to start in the second part of the year and to last approximately 20 months; and (ii) the *Mladić* appeal would conclude in the second quarter of 2021;

(b) At the Arusha branch: (i) the *Turinabo et al.* contempt trial would be completed in the first half of 2021, with any resulting appeals expected to conclude by mid-2022; (ii) pre-trial proceedings and preparation for the trial against Félicien Kabuga, a top-level fugitive of the International Criminal Tribunal for Rwanda arrested in May 2020 and transferred to the custody of the Mechanism on 26 October



2020, would continue throughout the first part of 2021. The trial was expected to start in the second half of 2021.

3. The Advisory Committee was also informed, upon enquiry, that the completion of the ongoing trials and appeals previously expected in 2020 had shifted to 2021, mainly as a result of the impact of the coronavirus disease (COVID-19) pandemic, which had entailed a five-month delay in the *Stanisić and Simatović* retrial and the *Turinabo et al.* trial and contributed, in part, to a similar delay in the *Mladić* appeal. In-court proceedings were affected by travel and movement restrictions as well as by the need to modify courtrooms, enhance the technical capacity to conduct hearings by videoconference and upgrade safety and health protocols. The Committee was further informed that the Mechanism had resumed its courtroom activity.

4. The Advisory Committee notes that the General Assembly, in paragraph 4 of its resolution 74/259, requested the Secretary-General to ensure that the Mechanism made every effort to promptly complete its remaining work. The Security Council, in paragraph 9 of its resolution 2529 (2020), requested the Mechanism, inter alia, to further enhance efficiency and effective and transparent management, including regarding the production of and disciplined adherence to clear and focused projections of completion timelines at the earliest stage possible.

**5. The Advisory Committee recommends that the General Assembly again request the Secretary-General to ensure that the Mechanism makes every effort to promptly complete its remaining work. Furthermore, considering the delayed completion of judicial proceedings and their continuation into 2021, the uncertain completion timeline for the forthcoming trial at the Arusha branch and the potential continued impact of the COVID-19 pandemic on the activities of the Mechanism in 2021, the Committee also recommends that the Assembly request the Secretary-General to undertake all efforts to expedite the conclusion of the remaining cases, including by making greater use of the lessons learned from the International Tribunal for the Former Yugoslavia and the International Criminal Tribunal for Rwanda, while fully respecting the requirements of the judicial process, and to report on such efforts in the next budget submission.**

### III. Budget performance for 2020

6. The Advisory Committee was provided, upon enquiry, with information on current and projected expenditure in 2020, including a breakdown of expenditure by branch and component as at 31 October 2020 (see annex I). Expenditure as at that date amounted to \$69,107,600 (net) (or \$76,440,600 gross) against an appropriation of \$96,924,500, with an expectation of slight underexpenditure, according to the Secretariat, at the end of the year resulting from: (a) lower expenditure under nearly all objects of expenditure, reflecting the impact of the COVID-19 pandemic on resources related to judicial activities, travel and occupancy of premises (see para. 7 below); (b) expenditure rates at the expected levels in the fourth quarter of 2020, following the resumption of judicial proceedings; and (c) additional costs, in the estimated amount of \$1,231,000, for the initial activities related to the pre-trial of Mr. Kabuga in 2020, which would be absorbed within existing resources owing to lower expenditure resulting from judicial delays in other proceedings.

7. The Advisory Committee notes that, as at 31 October 2020, expenditure under experts amounted to \$193,800 against an appropriation of \$155,900, owing to a higher number of experts and expert witnesses required for judicial activities, including for the *Turinabo et al.* and *Kabuga* proceedings. Furthermore, expenditure under furniture and equipment in the amount of \$2,932,500 exceeded the approved amount

of \$1,438,800, owing to the purchase of additional information technology equipment to enable the Mechanism to operate during the pandemic.

8. **The Advisory Committee trusts that the Secretary-General will provide updated information on expenditure for 2020 to the General Assembly at the time of its consideration of the present report.**

#### **IV. Evolution of the budgets of the Mechanism and proposed resource requirements for 2021**

##### **A. Evolution of the budgets of the Mechanism**

9. The Advisory Committee was provided, upon request, with a table showing the evolution of the budgets of the Mechanism, including expenditure levels, since its inception in 2012 (see table 1 below).

Table 1  
**Evolution of budgets of the Mechanism, including expenditure levels for the period 2012–2020**

(Thousands of United States dollars)

Object of expenditure	2012–2013			2014–2015			2016–2017			2018–2019			2020		2021
	Initial appropriation	Revised appropriation	Expenditure	Initial appropriation	Revised appropriation	Expenditure	Initial appropriation	Revised appropriation	Expenditure	Initial appropriation	Revised appropriation	Expenditure	Approved appropriation	Expenditure as at 31 October 2020	Estimate
Posts	9 403.5	9 625.8	4 894.2	23 927.0	22 311.1	24 842.4	40 957.9	38 701.2	36 020.8	39 442.9	40 091.4	37 807.0	21 811.0	17 321.1	21 986.2
Other staff costs	18 768.9	20 679.1	2 688.5	42 290.4	40 751.7	12 848.7	43 674.2	43 864.0	43 905.5	79 232.0	78 723.0	72 544.8	37 873.3	31 647.5	40 543.8
Non-staff compensation	3 335.8	3 691.8	9.7	4 091.7	3 943.2	181.8	8 453.1	8 665.9	4 758.6	11 549.2	11 358.5	9 566.7	5 024.2	3 951.3	4 445.5
Hospitality	–	–	–	22.3	21.4	0.9	31.4	31.1	30.3	21.5	21.1	6.1	10.2	0.6	10.2
Consultants	140.3	155.2	53.4	160.4	154.5	44.7	66.1	64.2	64.2	24.2	22.6	22.6	–	–	10.0
Experts	–	–	–	541.3	520.4	192.9	333.9	326.8	359.0	287.4	284.0	409.6	155.9	193.8	206.3
Travel of representatives	311.4	311.2	58.0	197.2	196.9	63.9	339.0	337.0	1.0	411.7	413.3	0.7	329.5	64.2	229.0
Travel of staff	2 339.1	2 338.1	1 186.2	3 060.3	3 055.9	1 805.4	2 513.6	2 498.5	2 767.9	2 927.0	2 938.8	2 470.8	1 443.7	446.9	1 394.6
Contractual services	4 187.4	4 622.6	375.2	11 585.0	11 189.6	6 308.9	8 952.2	8 988.4	8 322.3	14 784.0	14 707.2	18 779.7	8 823.7	5 724.3	7 683.4
General operating expenses	3 663.5	3 958.3	463.3	11 899.3	11 461.4	6 897.2	14 568.3	14 641.5	11 787.2	21 046.9	20 874.4	16 237.3	8 381.6	6 081.5	8 627.9
Supplies and materials	483.9	535.6	4.4	832.2	801.6	554.1	1 126.2	1 115.1	669.1	1 323.0	1 302.8	764.8	698.3	287.3	738.4
Furniture and equipment	1 079.0	1 194.1	2 685.3	7 622.4	7 350.6	4 338.8	4 044.0	4 033.9	3 377.1	2 763.0	2 719.4	5 003.3	1 438.8	2 932.5	1 138.8
Improvement of premises	3 385.3	3 746.8	3 000.0	6 253.0	6 237.7	3 110.2	51.9	52.4	197.6	212.3	213.6	244.5	231.6	234.8	117.6
Grants and contributions	227.0	227.0	1.2	349.0	349.0	103.6	1 833.5	1 833.5	3 162.8	1 022.5	1 020.7	1 001.4	690.0	221.8	897.9
Staff assessment	2 446.6	2 590.9	1 155.0	7 465.1	7 176.8	9 102.5	10 458.9	10 594.2	12 369.8	20 976.5	21 029.8	17 335.8	10 012.7	7 333.0	9 164.4
<b>Total (gross)</b>	<b>49 771.7</b>	<b>53 676.5</b>	<b>16 574.4</b>	<b>120 296.6</b>	<b>115 521.8</b>	<b>70 396.0</b>	<b>137 404.2</b>	<b>135 747.7</b>	<b>127 792.9</b>	<b>196 024.1</b>	<b>195 720.6</b>	<b>182 195.1</b>	<b>96 924.5</b>	<b>76 440.6</b>	<b>97 194.0</b>

10. The Advisory Committee notes that, while the budget of the Mechanism has repeatedly increased, overall expenditure has consistently remained below the approved levels, mainly as a result of lower-than-anticipated judicial activity, including in relation to the non-arrest of fugitives (see, for example, A/72/604, paras. 8–29, and A/70/558, paras. 8–40).

11. The Advisory Committee was provided, upon enquiry, with the monthly financial ratios of the Mechanism for the years 2017, 2018, 2019 and 2020, as at 30 September 2020 (see annex II), and was informed that the total cash at hand for the Mechanism amounted to \$184,018,400, as at 30 September 2020. The Advisory Committee notes the sound financial situation of the Mechanism, including its cash position (see also A/74/593, para. 13).

## B. Proposed budget for 2021

12. In his report, the Secretary-General indicates that the resources proposed for 2021 amount to \$97,194,000 before recosting, representing a net increase of \$269,500, or 0.3 per cent, compared with the appropriation for 2020 (A/75/383, para. 51). Resource changes result from: (a) technical adjustments reflecting a net increase in the amount of \$163,000 owing to the removal of non-recurrent requirements and the provision of the new post of Finance and Budget Officer (P-4) established pursuant to General Assembly resolution 74/259; (b) new or expanded mandates representing a net increase of \$134,200 relating to Security Council resolution 2529 (2020) (see para. 26 below); and (c) other resource changes representing a net decrease of \$27,700, mainly related to the projected judicial activities (*ibid.*, paras. 55–57). The Advisory Committee was informed, upon enquiry, that the decrease in resources arising from the anticipated completion of the *Mladić* appeal, the *Stanisić and Simatović* retrial and the *Turinabo et al.* contempt trial would enable the Mechanism to contain additional requirements for the *Kabuga* pre-trial and trial slightly above maintenance level (see also A/75/7, para. 30).

### 1. Post resources

13. The Secretary-General proposes 187 temporary posts, at the same level as that approved by the General Assembly in 2020, to carry out its continuous activities, as summarized in table 2 below.

Table 2  
Staffing resources (temporary posts)

	Number	Level
Approved for 2020	187	1 USG, 1 ASG, 1 D-1, 6 P-5, 23 P-4, 29 P-3, 13 P-2/1, 26 GS (OL), 38 SS, 14 LL, 35 FS
Reassignment	1	1 Administrative Assistant GS (OL) as Archives Assistant under Records management and archives component
Redeployment	3	1 P-3, 1 FS and 1 LL from Records management and archives component to Registry
Proposed for 2021	187	1 USG, 1 ASG, 1 D-1, 6 P-5, 23 P-4, 29 P-3, 13 P-2/1, 26 GS (OL), 38 SS, 14 LL, 35 FS

*Abbreviations:* ASG, Assistant Secretary-General; FS, Field Service; GS (OL), General Service (Other level); LL, Local level; SS, Security Service; USG, Under-Secretary-General.

14. The proposed staffing changes are within the Arusha branch and comprise: (a) three redeployments (one Programme Management Officer (P-3), one Administrative Assistant (Field Service) and one Administrative Assistant (Local level)) from the

Records management and archives component to the Registry in order to harmonize library services structures with the Hague branch (A/75/383, paras. 57 (c) and (d)); and (b) the reassignment of one Administrative Assistant (General Service (Other level)) as Archives Assistant to meet changing operational needs requiring specialized skill sets (ibid., para. 57 (d)). The Advisory Committee was informed, upon enquiry, that no posts were proposed for abolishment in 2021, as existing posts related to continuous activities which were ongoing in nature.

15. Upon enquiry, the Advisory Committee was informed that, as at 1 November 2020, 48.6 per cent of professional staff members were female. With general and field services staff taken into account, the average percentage of female staff was 44 per cent.

**16. The Advisory Committee recommends approval of the proposal of the Secretary-General for post resources for 2021.**

## **2. Non-post resources**

17. Proposed non-post resources in the amount of \$75,207,800 reflect a net increase of \$94,300, or 0.1 per cent, compared with the appropriation for 2020.

## **3. Other staff costs**

18. Proposed resource requirements under other staff costs amount to \$40,543,800, representing 41.7 per cent of the total proposed budget for 2021 and reflecting an increase of \$2,670,500, or 7.1 per cent, compared with the appropriation for 2020. The requirements would provide for general temporary assistance positions mainly in support of ad hoc activities, including trials and appeals.

19. Information provided to the Advisory Committee showed that the total number of positions would decrease from 401 in January 2021 to 375 at the end of 2021, reflecting an overall reduction of 26 positions. Specifically:

(a) At the Hague branch, positions would decrease from 252 in January 2021 to 214 at the end of the year. The remaining 214 positions would support ongoing functions and their related workload or administrative support being provided to both branches. Thirty-one of the 38 positions proposed for discontinuation relate to the completion of courtroom activity. **The Advisory Committee notes that the information provided to it does not clearly identify and justify the total number and progressive reduction of positions supporting ad hoc activities at the Hague branch (see also para. 21 below);**

(b) At the Arusha branch, positions would increase from 149 in January 2021 to 160 at the end of 2021, reflecting the net impact of resource reductions related to the expected completion of the *Turinabo et al.* case offset by additional requirements for the *Kabuga* trial. A total of 97 positions, of which 6 would be located in The Hague, are proposed for the *Kabuga* case and represent the full direct capacity required for that trial. **The Advisory Committee notes that the *Kabuga* case is at the pre-trial stage and that its timeline remains fluid. Furthermore, the Committee questions the rationale for proposing positions in The Hague for an Arusha branch trial and trusts that further clarifications will be provided to the General Assembly during the consideration of the present report (see also para. 21 below).**

20. The Security Council emphasized in paragraph 6 of its resolution [2529 \(2020\)](#) that, in view of the substantially reduced nature of its residual functions, the Mechanism was established to be a small, temporary and efficient structure, whose functions and size would diminish over time, with a small number of staff

commensurate with its reduced functions, and it requested the Mechanism to continue to be guided by those elements in its activities.

21. **The Advisory Committee is of the view that the proposed overall level of general temporary positions has not been sufficiently justified and that further reductions, commensurate with the decreasing workload of the Mechanism, should have been proposed, in particular at the Hague branch. Therefore, the Committee recommends a reduction of 10 per cent, or \$2,453,800, at the Hague branch and of 5 per cent, or \$735,800, at the Arusha branch under other staff costs for 2021. The Committee also recommends that the General Assembly request the Secretary-General to undertake in 2021 a thorough review of the requirements for general temporary assistance, with a view to reflecting a more efficient management of resources and potential savings in his next budget submission, in line with the progressive completion of the work of the Mechanism, as well as its small, temporary and efficient nature (see also [A/74/593](#), para. 23). In his review, the Secretary-General should also present a nationalization plan of positions along with concrete proposals, as appropriate. Furthermore, the Committee considers that the next budget submission should provide more clarity as to the total number and progressive reduction of positions at each branch vis-à-vis: (a) each trial and appeal case; (b) ad hoc support to each continuous activity; and (c) ad hoc administrative support services.**

#### 4. Travel of staff

22. Proposed requirements for the travel of staff amount to \$1,394,600, reflecting a reduction of \$49,100, or 3.4 per cent, compared with the appropriation for 2020. Information provided to the Advisory Committee showed that, of the proposed requirements, an amount of \$95,700 would provide for travel for training; \$34,600 would provide for attendance to meetings and conferences; and \$419,700 would provide for travel between the two branches for coordination, facilitation of work and trial support. Furthermore, as at 31 October 2020, expenditure under travel of staff amounted to \$446,900 against an appropriation of \$1,443,700, reflecting the impact of travel restrictions imposed as a result of the COVID-19 pandemic. **The Advisory Committee is of the view that greater use should be made of virtual meetings and online training tools, and that travel for workshops, conferences or meetings, including for coordination between branches, should be kept to a minimum, and, if proposed, detailed justifications should be provided (see also [A/75/7](#), para. 62). Taking also into account the impact that the COVID-19 pandemic is likely to continue to have on travel in 2021 and the pattern of expenditure in the current and previous periods (see table 1 above), the Committee recommends a reduction of 20 per cent, or \$278,900, under travel of staff.**

23. The Advisory Committee notes that the compliance of the Mechanism with the 16-day advance booking policy for the purchase of air tickets was 43 per cent in 2019 ([A/75/383](#), table 16) and 38 per cent in 2018 ([A/74/355](#) and [A/74/355/Corr.1](#), table 5). **The Advisory Committee considers that further efforts should be made to enhance compliance with the advance purchase policy directive.**

#### 5. General operating expenses

24. Requirements amounting to \$8,627,900 are proposed under general operating expenses, representing an increase of \$246,300, or 2.9 per cent, compared with the approved resources for 2020. Information provided to the Advisory Committee showed that, as at 31 October 2020, expenditure under general operating expenses amounted to \$6,081,500 against an appropriation of \$8,381,600, mainly attributable to delays in judicial proceedings due to the COVID-19 pandemic. **Given the pattern of expenditure in the current and previous periods (see table 1 above), the**

expected decreasing judicial activity and the likely continued impact of the COVID-19 pandemic in 2021 on expenditure, including in relation to the reduced occupancy of premises, the Advisory Committee recommends a reduction of 10 per cent, or \$862,700, under general operating expenses for 2021.

#### 6. Supplies and materials

25. The proposed provision of \$738,400 under supplies and materials represents an increase of \$40,100, or 5.7 per cent, compared with the approved resources for 2020 and would provide, inter alia, for office and data processing supplies, photocopy paper and other supplies. Information provided to the Advisory Committee showed that, as at 31 October 2020, expenditure under that budget line amounted to \$287,300, against an appropriation of \$698,300, owing to the low occupancy of premises during the pandemic. **In view of the pattern of expenditure in the current and previous periods (see table 1 above), the decreasing staffing levels and the likely continued impact of the COVID-19 pandemic on expenditure for office and other supplies in 2021, the Advisory Committee recommends a reduction of 10 per cent, or \$73,800, under supplies and materials (see also A/75/7, para. 68).**

### V. Other matters

#### 1. Office of Internal Oversight Services evaluation

26. In his report, the Secretary-General indicates that, pursuant to Security Council resolution 2529 (2020), the Office of Internal Oversight Services (OIOS) plans to conduct an evaluation of the methods and work of the Mechanism in 2021, which would conclude in early 2022 (A/75/383, paras. 11–12). Upon enquiry, the Advisory Committee was informed that the evaluation would focus on the implementation of the results of a previous evaluation undertaken in 2020 and cover aspects outlined in Council resolution 2529 (2020), such as the production of and adherence to clear and focused completion timelines; the continued geographic diversity and gender balance of staff of the Mechanism; the implementation of a human resources policy consistent with the temporary mandate of the Mechanism; and further reduction of costs, including through flexible staff engagement. The Committee was also informed that, as OIOS did not have dedicated capacity to carry out evaluations of the Mechanism, additional requirements in the amount of \$134,200, including \$79,200 for general temporary assistance, would be required. **The Advisory Committee considers that efforts should be made to absorb, to the extent possible, the additional costs related to the evaluation of the Mechanism within existing resources.**

#### 2. Extrabudgetary resources

27. In his report, the Secretary-General indicates that extrabudgetary resources for 2021 are projected in the amount of \$840,400, representing a decrease of \$403,400 compared with the estimates for 2020, mainly as a result of the expected completion of a number of projects. The resources would, inter alia, promote public awareness and understanding of war crimes, as well as contribute to processes of transitional justice and strengthening of the rule of law in the countries of the former Yugoslavia (A/75/383, para. 52).

### VI. Conclusion

28. **The Advisory Committee recommends that the General Assembly approve the proposed resource requirements for 2021 for the Mechanism, subject to its recommendations and observations above.**



## Annex I

**Breakdown of 2020 expenditure by branch and component (net of staff assessment)**

(Thousands of United States dollars)

<i>Branch/Component</i>	<i>Object of expenditure</i>	<i>Expenditure as at 31 October 2020</i>	
Arusha			
(A) Chambers	Non-staff compensation	187.5	
(B) Office of the Prosecutor	Posts	2 169.1	
	Other staff costs	2 242.5	
	Experts	72.2	
	Travel of staff	151.3	
	Contractual services	110.4	
	General operating expenses	13.5	
	Furniture and equipment	1.1	
(C) Registry	Posts	7 309.6	
	Other staff costs	4 903.7	
	Hospitality	–	
	Experts	26.6	
	Travel of staff	184.0	
	Contractual services	1 137.2	
	General operating expenses	1 479.1	
	Supplies and materials	194.3	
	Furniture and equipment	1 332.8	
	Improvement of premises	226.8	
	Grants and contributions	211.9	
(D) Records and archives	Posts	1 595.4	
	Other staff costs	814.8	
	Experts	29.3	
	Travel of staff	1.9	
	Contractual services	45.5	
	General operating expenses	15.6	
	Supplies and materials	3.5	
	Furniture and equipment	99.8	
	(E) Liabilities	Posts	1.9
		Other staff costs	1 237.2
Non-staff compensation		2 515.9	
The Hague			
(A) Chambers	Non-staff compensation	1 247.9	
	Travel of representatives	64.2	
	General operating expenses	–	
(B) Office of the Prosecutor	Posts	1 118.5	
	Other staff costs	4 773.3	
	Experts	0.3	

<i>Branch/Component</i>	<i>Object of expenditure</i>	<i>Expenditure as at 31 October 2020</i>
	Travel of staff	14.9
	Contractual services	177.4
	General operating expenses	0.8
(C) Registry	Posts	3 678.9
	Other staff costs	17 466.8
	Hospitality	0.6
	Experts	49.5
	Travel of staff	89.9
	Contractual services	4 120.9
	General operating expenses	4 569.0
	Supplies and materials	89.5
	Furniture and equipment	1 431.5
	Improvement of premises	8.1
	Grants and contributions	9.1
(D) Records and archives	Posts	1 145.2
	Other staff costs	173.8
	Experts	12.3
	Travel of staff	0.2
	Contractual services	131.3
	Furniture and equipment	67.3
(E) Liabilities,	Other staff costs	0.2
OIOS	Posts	139.2
	Travel of staff	4.8
	Contractual services	–
OIOS inspection and evaluation	Other staff costs	35.3
	Experts	3.5
	General operating expenses	4.2
New York		
Headquarters	Posts	163.3
International Residual Mechanism for Criminal Tribunals Registry – Programme Planning and Budget Division	Contractual services	1.5
<b>Total (net)</b>		<b>69 107.6</b>

*Abbreviations:* Office of Internal Oversight Services, OIOS.

## Annex II

**Monthly financial ratios of the Mechanism for the years 2017,  
2018, 2019 and 2020 (as at 30 September 2020)**

2020												
<i>Ratios</i>	<i>Jan.</i>	<i>Feb.</i>	<i>Mar.</i>	<i>Apr.</i>	<i>May</i>	<i>June</i>	<i>July</i>	<i>Aug.</i>	<i>Sept.</i>	<i>Oct.</i>	<i>Nov.</i>	<i>Dec.</i>
Assets-to-liabilities ratio (total assets to total liabilities)	2.2	2.1	2.0	2.0	1.9	1.9	1.8	1.8	1.7	–	–	–
Current ratio (current assets to current liabilities)	19.0	20.9	17.4	16.9	15.5	15.9	14.4	15.0	14.7	–	–	–
Quick ratio (cash + short-term investments + accounts receivable to current liabilities)	18.8	20.7	17.3	16.8	15.4	15.8	14.3	15.0	14.6	–	–	–
Cash ratio (cash + short-term investments to current liabilities)	10.2	11.8	10.6	11.0	10.1	10.3	9.8	10.2	10.5	–	–	–
2019												
<i>Ratios</i>	<i>Jan.</i>	<i>Feb.</i>	<i>Mar.</i>	<i>Apr.</i>	<i>May</i>	<i>June</i>	<i>July</i>	<i>Aug.</i>	<i>Sept.</i>	<i>Oct.</i>	<i>Nov.</i>	<i>Dec.</i>
Assets-to-liabilities ratio (total assets to total liabilities)	1.9	1.8	1.8	1.8	1.7	1.7	1.6	1.6	1.6	1.5	1.4	1.5
Current ratio (current assets to current liabilities)	23.7	25.2	22.6	24.1	23.6	23.5	23.1	22.1	22.4	21.8	20.5	11.2
Quick ratio (cash + short-term investments + accounts receivable to current liabilities)	23.5	25.0	22.5	24.0	23.5	23.4	22.9	22.0	22.3	21.7	20.4	11.1
Cash ratio (cash + short-term investments to current liabilities)	12.1	13.9	14.6	15.6	15.7	15.5	15.0	14.6	14.7	15.2	14.2	8.6
2018												
<i>Ratios</i>	<i>Jan.</i>	<i>Feb.</i>	<i>Mar.</i>	<i>Apr.</i>	<i>May</i>	<i>June</i>	<i>July</i>	<i>Aug.</i>	<i>Sept.</i>	<i>Oct.</i>	<i>Nov.</i>	<i>Dec.</i>
Assets-to-liabilities ratio (total assets to total liabilities)	1.6	1.5	1.5	1.5	1.4	1.4	1.4	1.4	1.3	1.3	1.3	1.3
Current ratio (current assets to current liabilities)	13.8	14.1	14.0	14.8	14.1	13.5	13.9	14.1	12.9	14.0	14.3	13.9
Quick ratio (cash + short-term investments + accounts receivable to current liabilities)	13.7	14.1	13.9	14.7	14.0	13.4	13.8	14.1	12.8	13.9	14.2	13.8
Cash ratio (cash + short-term investments to current liabilities)	6.5	7.4	7.8	8.9	8.4	7.9	8.2	8.7	8.1	8.9	10.1	10.2
2017												
<i>Ratios</i>	<i>Jan.</i>	<i>Feb.</i>	<i>Mar.</i>	<i>Apr.</i>	<i>May</i>	<i>June</i>	<i>July</i>	<i>Aug.</i>	<i>Sept.</i>	<i>Oct.</i>	<i>Nov.</i>	<i>Dec.</i>
Assets-to-liabilities ratio (total assets to total liabilities)	1.6	1.6	1.6	1.5	1.5	1.4	1.4	1.3	1.3	1.3	1.2	0.9
Current ratio (current assets to current liabilities)	3.3	3.2	3.0	3.0	2.8	2.8	2.7	2.6	2.5	2.4	2.3	7.9
Quick ratio (cash + short-term investments + accounts receivable to current liabilities)	3.3	3.2	3.0	2.9	2.8	2.8	2.7	2.6	2.4	2.4	2.3	7.7
Cash ratio (cash + short-term investments to current liabilities)	0.9	1.0	1.1	1.1	1.1	1.1	1.0	0.9	1.1	1.0	1.0	5.2