



# General Assembly

Official Records  
Seventieth Session  
Supplement No. 5N

1 October 2015

## Financial report and audited financial statements for the year ended 31 December 2014 and report of the Board of Auditors

### International Tribunal for the Prosecution of Persons Responsible for Serious Violations of International Humanitarian Law Committed in the Territory of the Former Yugoslavia since 1991

#### Corrigendum

#### Chapter II, paragraph 11

Replace the table with the table below.

Table

#### Ratio analysis

Description of ratio	31 December 2014	1 January 2014
Total assets: total liabilities <sup>a</sup>		
Assets: liabilities	1.1	1.3
Current ratio <sup>b</sup>		
Current assets: current liabilities	5.3	4.4
Quick ratio <sup>c</sup>		
Cash and short-term investments and accounts receivable: current liabilities	5.2	2.5
Cash ratio <sup>d</sup>		
Cash and short-term investments: current liabilities	3.3	2.5

Source: Tribunal financial statements for the period ended 31 December 2014.

<sup>a</sup> A high ratio is a good indicator of solvency.

<sup>b</sup> A high ratio indicates an entity's ability to pay off its short-term obligations.

<sup>c</sup> Quick ratio is more conservative than the current ratio because it excludes inventory and other current assets, which are more difficult to turn into cash. A higher ratio means a more liquid current position.

<sup>d</sup> Cash ratio indicates an entity's liquidity by measuring the amount of cash, cash equivalents or invested funds there are in current assets to cover current liabilities.

