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**Financial reports and audited financial statements,
and reports of the Board of Auditors**

Strategic heritage plan of the United Nations Office at Geneva

Note by the Secretary-General

Pursuant to section V, paragraph 11, of General Assembly resolution [68/247 A](#), the Secretary-General has the honour to transmit herewith the fifth report of the Board of Auditors on the strategic heritage plan of the United Nations Office at Geneva.

* [A/79/150](#).



Letter of transmittal

Letter dated 24 July 2024 from the Chair of the Board of Auditors addressed to the President of the General Assembly

I have the honour to transmit to you the fifth report of the Board of Auditors on the strategic heritage plan of the United Nations Office at Geneva.

(Signed) **Hou Kai**
Auditor General of the People's Republic of China
Chair of the Board of Auditors

Report of the Board of Auditors on the strategic heritage plan of the United Nations Office at Geneva

Summary

The strategic heritage plan involves the renovation of the United Nations Office at Geneva and the establishment of a new permanent building to meet the requirements of the Organization and address health, safety and working conditions. The Office serves as a global centre for activities related to sustainable development, humanitarian work, human rights, disarmament and disaster risk reduction. The Office complex is the largest United Nations conference centre in Europe.

In its resolution [68/247](#) A of 27 December 2013, the General Assembly concurred with the need to address the health, safety, usability and accessibility of the Palais des Nations. The Assembly also stressed the importance of oversight with respect to the development and implementation of the strategic heritage plan and requested the Advisory Committee on Administrative and Budgetary Questions to request the Board of Auditors to initiate oversight activities and to report thereon to the Assembly. Pursuant to that resolution, the Chair of the Advisory Committee requested the Board to consider the matter and to report thereon to the Assembly. In response, on 27 August 2014, the Chair of the Board of Auditors confirmed that the Board would audit and report on the strategic heritage plan. The Board issued its first report in November 2015 and subsequent reports on the plan in July of 2018, 2020 and 2022. In its report on the financial statements of the operations of the United Nations ([A/78/5 \(Vol. I\)](#)), the Board also noted that the delays in the completion of the works for the project would necessitate an extension of the audit work of the Board to allow for the submission of an additional report in 2026.

In its resolution [70/248](#) A of 23 December 2015, the General Assembly approved the proposed project scope, schedule and estimated cost of the strategic heritage plan in the maximum amount of 836.5 million Swiss francs (SwF), partly financed by a zero-interest loan of SwF 400 million from Switzerland. It was then expected that the project would be completed in 2023. It had been planned that the project would be implemented in two main phases: the construction of the new permanent building (“building H”) commenced in 2017 and was initially contracted to be completed in 2019, while the renovation of the 1930s and 1950s buildings (Palais des Nations) and the renovation and partial dismantling of the 1970s building E were envisaged to be completed in 2023.

The tenth annual progress report on the strategic heritage plan ([A/78/503](#)) was submitted by the Secretary-General to the General Assembly on 2 October 2023, pursuant to General Assembly resolution [77/263](#) A. The report provides a summary of the planning and construction-related actions undertaken between 1 September 2022 and 31 August 2023. In its report on the proposed programme budget for 2024 ([A/78/7/Add.18](#)), the Advisory Committee made comments and recommendations on the strategic heritage plan. Resolution [78/253](#) of 20 December 2023 on special subjects relating to the proposed programme budget for 2024 is to date the most recent resolution adopted by the General Assembly on the strategic heritage plan (see sect. XIX, paras. 12–15).

The Board of Auditors audited the strategic heritage plan on the basis of documents provided and by conducting audit visits to the United Nations Office at Geneva from 4 to 15 December 2023 and from 11 to 22 March 2024. Additional audit work was performed until late May 2024.

Status of implementation of previous audit recommendations

Out of the 14 recommendations on the strategic heritage plan identified as outstanding in the latest report of the Board covering the strategic heritage plan (see [A/78/5 \(Vol. I\)](#), paras. 305–308 and annex III), 7 (50 per cent) have been implemented, 4 (29 per cent) are still under implementation and 3 (21 per cent) are considered as overtaken by events.

Key findings

Having examined the developments regarding the strategic heritage plan of the United Nations Office at Geneva from July 2022 to April 2024, the Board focused its audit on the following areas: programme governance and monitoring; planning and delays; budget implications; business continuity and space usage; the new building H; the historic buildings; the 1970s building E; and heritage preservation. The Board's key findings are summarized below.

Programme governance and monitoring

The Board identified shortcomings in programme governance and monitoring. Despite the monitoring carried out by the strategic heritage plan team, a number of problems arose with the implementation and quality of the construction and renovation work. While the contract stipulated that the contractor was responsible for monitoring the quality of the work, that division of roles proved unsatisfactory. Hence, a new construction management method was put in place and, in July 2022, the strategic heritage plan team recruited a dedicated quality manager to proactively address the main risks involved. Those measures have already had a positive impact on the project, which in retrospect demonstrates that they should have been implemented at an earlier stage.

Planning and delays

As of April 2024, the strategic heritage plan team expected that the programme could be completed between January and June 2027, representing a delay of four years compared with the initial schedule. The works have been affected by external events such as the coronavirus disease (COVID-19) pandemic (estimated impact of four months) and unfavourable economic conditions affecting supply and inflation. Difficulties encountered by both the contractor and the project management team (the United Nations and the design firm) also led to numerous changes to the initial plan, resulting in cumulative delays. The recent request by the General Assembly for the Secretary-General to study descoping options is likely to add further delays.

Budget implications

With regard to the budget implications of the programme, an overrun of the initial envelope of SwF 836.5 million is expected. This overrun would reach 6.3 per cent of the initial amount according to the assumptions made by the strategic heritage plan team in May 2024, and 6.99 per cent according to the project's independent risk manager, which would still be moderate given the size and complexity of the different phases of the programme. The overspending would in particular be attributable to the extension of the duration of the programme and to uncertainty over the guaranteed maximum price for the works on the 1970s building E. Other possible unforeseen expenditure may, however, further increase the overall cost of the programme. Such expenditure might include claims from contractors still under review, changes in requirements where the works have not already started and implementation risks associated with work adjacent to the library collections located in the 1930s historic buildings, which may need specific protection measures. Consideration of the options

for generating savings, including by reducing the scope of the programme, must take account not only of the apparent short-term effects, but also of the risks of complications and potentially higher expenditure arising in the medium and long term from the uncertain nature of the process.

Business continuity and space usage

Business continuity has been successfully ensured to date since the beginning of the programme, thanks to the phasing of works in the different buildings and the rental of a temporary infrastructure for conferences. The actual space usage of the buildings that have been completed remains at a low level. While the desk-sharing ratio is 6.4 per 10 staff members, average employee attendance throughout the week, excluding holidays, is at approximately 45 per cent, due, above all, to the significant increase in teleworking, as well as to assignments outside Geneva. There is important scope for optimizing the use of space, considering that some other buildings are still being leased in Geneva at significant cost.

The new building H

Although the substantial completion of building H was acknowledged in October 2021, a number of outstanding issues, related in particular to the building management system, remain unresolved, due in part to the slow progress of the contractor in addressing documented punch list items and non-compliance items, despite numerous written notifications and financial retention.

Historic buildings

Regarding the historic buildings (section AC and section D delivered in May and August 2023, respectively, and section S1, which was supposed to be delivered in June 2024), the outstanding issues, which are less numerous than for building H, are under consideration by the various stakeholders. Of the changes that occurred in this part of the programme, 59 per cent are due to design errors and omissions, including three major and costly changes.

The 1970s building E

Having learned from the problems encountered during the previous phases of the project, namely the number of omissions or design errors relating to the works on the historic buildings and building H, the strategic heritage plan team opted, in the case of building E, for a contract where the contractor is responsible for both design and construction. The contracting strategy therefore comprises two phases, with an initial period of pre-construction services followed by the actual construction period.

Heritage preservation

The furniture and most of the artworks present in the compound have been stored and protected in a satisfactory manner. However, while a Swiss foundation has offered to finance the construction of a building dedicated to the storage of the League of Nations archives, the question of the protection, during and after the renovation work, of the library's 45 linear km of collections, spread over 10 floors of shelving, was still under consideration at the time of the audit.

Recommendations

The Board recommends that the Administration:

Programme governance and monitoring

(a) **Further reinforce the governance and resourcing of the strategic heritage plan programme management, in order to strengthen oversight and mitigate the risks of additional cost and time delays;**

Planning and delays

(b) **Present in its annual progress report to the General Assembly the updated timetable for implementing each phase of the programme and the interdependencies between each phase;**

Budget implications

(c) **While ensuring that every effort is made to meet the initial programme objectives set by the General Assembly, identify all possible options to keep the final cost of the project as close as possible to the initial envelope and avoid short-term measures that could lead to an increase in future costs and additional risks for the programme;**

Business continuity and space usage

(d) **Considering the updated schedule of the strategic heritage plan programme, fully implement the new space utilization standard in order to densify office occupancy, as well as monitor the impact on working conditions and propose improvements as appropriate;**

The new building H

(e) **Take all necessary steps to resolve the outstanding issues relating to building H, including by: (i) engaging intensively with the contractor; (ii) ensuring that the financial guarantee for the value of the remaining works is available on time; (iii) setting a deadline for the closure of all outstanding items prior to the release of the retention and financial guarantee, or using those guarantees to complete the outstanding works by that date and in accordance with the contract; and (iv) allocating appropriate resources of the United Nations Office at Geneva to enable the most efficient completion of the building H element of the programme;**

Historic buildings

(f) **Examine whether and to what extent claims for delays and errors in renovation works concerning the historic buildings and attributable to the contractor or the design firm could be pursued;**

The 1970s building E

(g) **In consultation with all stakeholders: (i) immediately review the design of building E, assess any relevant modifications to be requested during the pre-construction phase, and act swiftly accordingly to limit subsequent changes during the dismantling and renovation phases; and (ii) review existing quality monitoring under the contract and identify ways to strengthen it;**

Heritage preservation

(h) **In order to guarantee the long-term preservation of the library collections, artworks, archives and furniture, ensure that adequate protocols and measures are in place: (i) to prevent irreversible deterioration and damage to the Palais des Nations heritage during renovation works and (ii) to provide a safe location for heritage components after renovation.**

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Strategic heritage plan: key facts

Objective: To modernize and renovate the United Nations Office at Geneva complex at the Palais des Nations in Geneva

SwF 836.5 million	Approved maximum overall cost (2015)
SwF 888.9 million	Potential project cost status as of February 2024
SwF 569.1 million	Expenditures as at 29 February 2024
2017	Commencement of the construction work on new permanent building H
2019	Commencement of the pre-construction phase for the renovation of the 1930s and 1950s historic buildings (sections A, AB, AC, D and S1)
January 2021	Commencement of the renovation work on the 1930s and 1950s historic buildings (sections A, AB, AC, D and S1)
October 2021	Substantial completion of the new permanent building H
May and August 2023	Substantial completion of the 1930s and 1950s historic buildings (sections AC and D, respectively)
2024	Envisaged commencement of dismantling and renovation of the 1970s building E
2026	Envisaged completion of the renovation of the 1930s and 1950s historic buildings A, B, C, AB, AC, D, S1 and S2
2027	Envisaged completion of the renovation of the 1970s building E

A. Mandate, scope and methodology

1. The United Nations Office at Geneva is the representative office of the Secretary-General of the United Nations in Geneva. The Palais des Nations is a historical office of the United Nations and serves as the largest United Nations conference centre in Europe. The strategic heritage plan involves the renovation of the Palais des Nations and the establishment of a new permanent building H to meet the requirements of the Organization and address health, safety and working conditions.
2. In its resolution [68/247 A](#) of 27 December 2013, the General Assembly stressed the importance of oversight with respect to the development and implementation of the strategic heritage plan and requested the Advisory Committee on Administrative and Budgetary Questions to request the Board to initiate oversight activities and to report annually thereon to the Assembly.
3. Pursuant to the above-mentioned resolution, the Chair of the Advisory Committee requested the Board to consider the matter and report annually thereon to the General Assembly. In response, on 27 August 2014, the Chair of the Board confirmed that the Board would audit and report on the strategic heritage plan.

4. The first report of the Board ([A/70/569](#)) was issued on 24 November 2015 and discussed by the General Assembly at its resumed seventieth session. The Board reconsidered its reporting timelines, keeping in mind that it would be more effective to align its reports with the annual progress report on the strategic heritage plan, and agreed on 7 September 2016 to submit its remaining four reports on the strategic heritage plan in July of 2018, 2020, 2022 and 2024. Moreover, in its report on the financial statements of the operations of the United Nations ([A/78/5 \(Vol. I\)](#)), the Board noted that the delays in the completion of the works for the project would necessitate an extension of the audit work of the Board to allow for the submission of an additional report in 2026.
5. The Board audited the strategic heritage plan on the basis of documents provided and by conducting audit visits to the United Nations Office at Geneva from 4 to 15 December 2023 and from 11 to 22 March 2024.
6. The audit was conducted in accordance with General Assembly resolutions [74 \(I\)](#) and [68/247 A](#), in conformity with the Financial Regulations and Rules of the United Nations and the International Standards on Auditing, as applicable.

B. Background

7. The United Nations Office at Geneva serves as a global centre for the Organization's activities related to sustainable development, humanitarian work, human rights, disarmament and disaster risk reduction. The Palais des Nations buildings contain 34 major conference rooms and approximately 2,800 workspaces, including 222 touchdown workspaces for conference participants. The Palais welcomes more than 100,000 visitors each year.
8. Since the construction of the Palais des Nations in the 1930s and 1950s, and building E in 1973, the compound has undergone only routine maintenance and repairs that were considered necessary for the Office's continued operations. Without routine capital replacement of building components as they have reached the end of their life cycle, this maintenance approach over time has resulted in a continued increase in maintenance requirements and costs, as well as an increasing risk to the safety, security and health of United Nations delegates, staff and visitors. As a result of the gradual deterioration of the buildings of the Palais des Nations over several decades, the strategic heritage plan was initiated to renovate and modernize the compound.
9. The General Assembly approved the project specifications, implementation schedule and cost estimates on 23 December 2015, in its resolution [70/248 A](#).
10. The key objectives of the strategic heritage plan project are:
 - (a) To guarantee and ensure the business and operational continuity of the Palais des Nations by maintaining its day-to-day business;
 - (b) To meet all relevant regulations related to fire protection, health and life safety and building code compliance;
 - (c) To meet all relevant regulations relating to persons with disabilities, including provisions for accessibility and technology;
 - (d) To repair and update the building enclosure and the electrical, mechanical and plumbing systems in order to meet relevant health and safety regulations and reduce energy costs;
 - (e) To upgrade the existing information technology networks, broadcasting facilities and conference systems in compliance with industry standards;

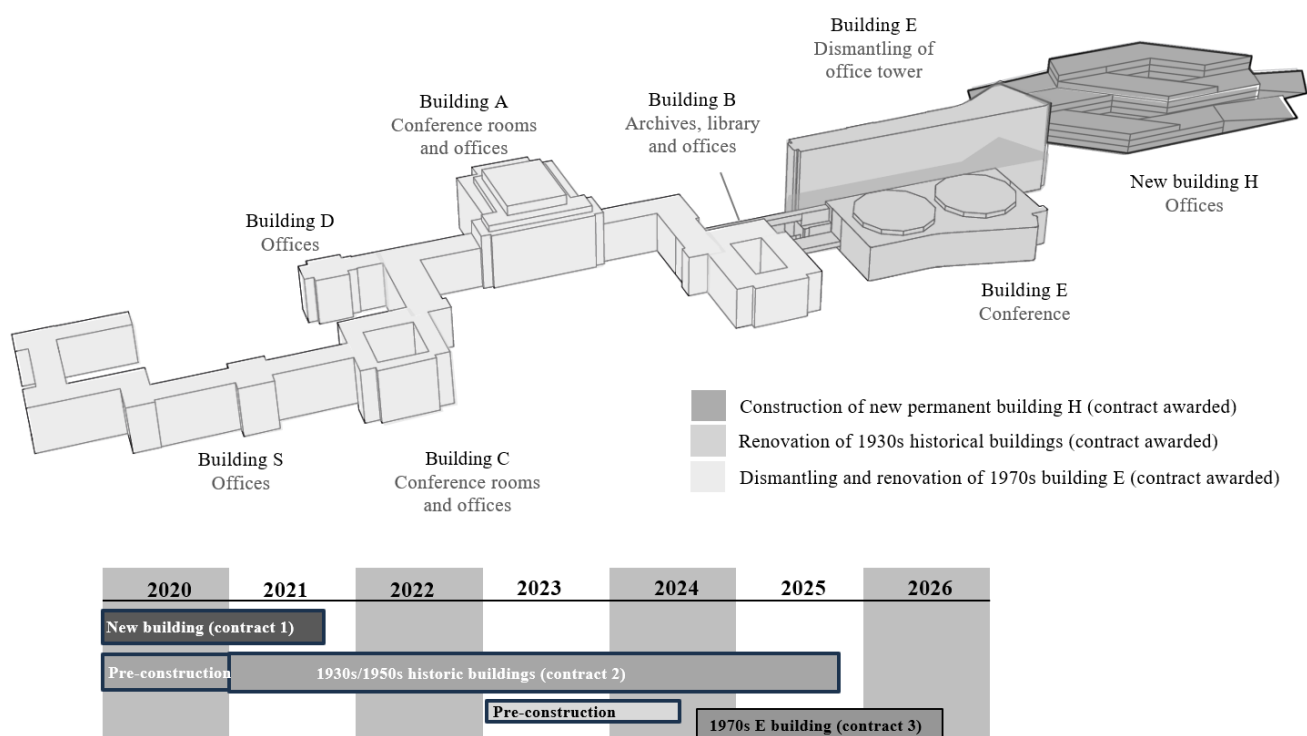
(f) To optimize the use of the available interior spaces and conference facilities, providing flexible and functional conference rooms;

(g) To preserve the heritage, prevent irreversible deterioration or damage and restore and maintain the capital value of the Palais des Nations and its contents.

11. The strategic heritage plan construction project consists of three main sections: the construction of the new permanent building H, the renovation of the historic 1930s and 1950s buildings and work relating to the 1970s building E (renovation of the conference rooms, dismantling of the office tower) (see figure I).

Figure I

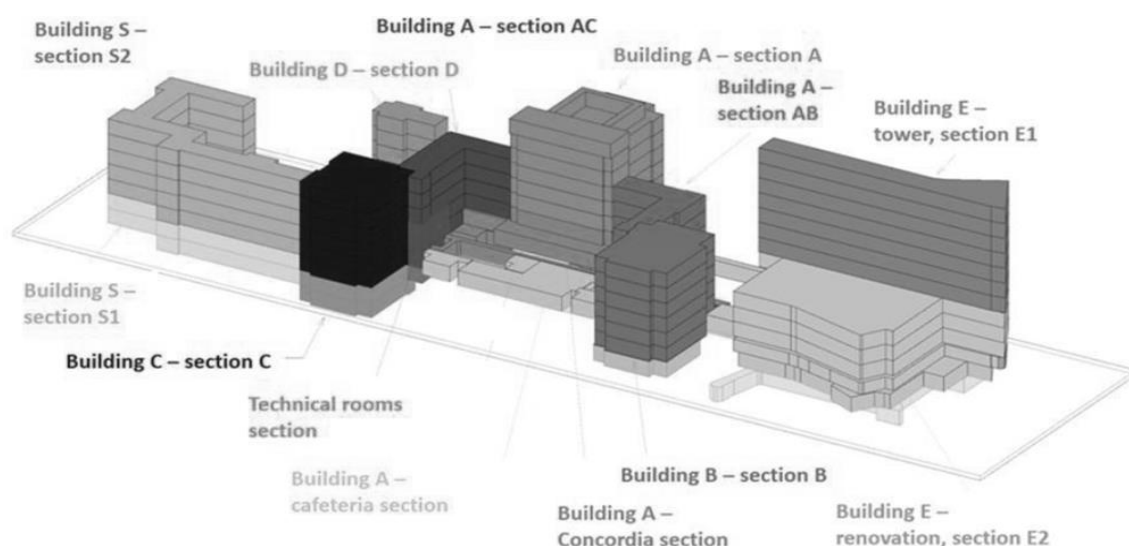
Overview of sections of works for the renovation of existing buildings



Source: Tenth annual progress report of the Secretary-General ([A/78/503](#)).

12. The historic buildings (or heritage buildings) are subdivided into section A (mainly conference rooms, including the Assembly Hall), section AB (mainly conference rooms), section AC (mainly conference rooms), section B (historical archives, library and offices), section C (offices and conference rooms), cafeteria section, section D (offices), section S1 (offices) and section S2 (offices) (see figure II).

Figure II
Three-dimensional representation of sections of works for the renovation of existing buildings



Source: Tenth annual progress report of the Secretary-General ([A/78/503](#)).

13. The tenth annual progress report on the strategic heritage plan ([A/78/503](#)) was submitted by the Secretary-General to the General Assembly on 2 October 2023, pursuant to General Assembly resolution [77/263](#) A. The report provides a summary of the planning and construction-related actions undertaken between 1 September 2022 and 31 August 2023.

14. In its report on the proposed programme budget for 2024 ([A/78/7/Add.18](#)), the Advisory Committee made comments and recommendations on the strategic heritage plan.

15. Resolution [78/253](#) of 20 December 2023 on special subjects relating to the proposed programme budget for 2024 is to date the most recent resolution adopted by the General Assembly on the strategic heritage plan (see sect. XIX, paras. 12–15).

C. Audit findings and recommendations

16. The Board reviewed the status of implementation of previous recommendations (see sect. 1) and focused its audit on the following areas: programme governance and monitoring (see sect. 2); planning and delays (see sect. 3); budget implications (see sect. 4); business continuity and space usage (see sect. 5); the new building H (see sect. 6); historic buildings (see sect. 7); the 1970s building E (see sect. 8); and heritage preservation (see sect. 9).

1. Status of implementation of previous recommendations

17. The Board reviewed the status of implementation of previous recommendations, taking into account the updated responses given by management.

18. Out of the 14 recommendations on the strategic heritage plan identified as outstanding in the latest report of the Board covering the strategic heritage plan (see [A/78/5 \(Vol. I\)](#), paras. 305–308 and annex III), 7 (50 per cent) have been implemented, 4 (29 per cent) are still under implementation and 3 (21 per cent) are considered by the Board as overtaken by events. The annex to the present report provides details on the action taken in response to these 14 recommendations.

2. Programme governance and monitoring

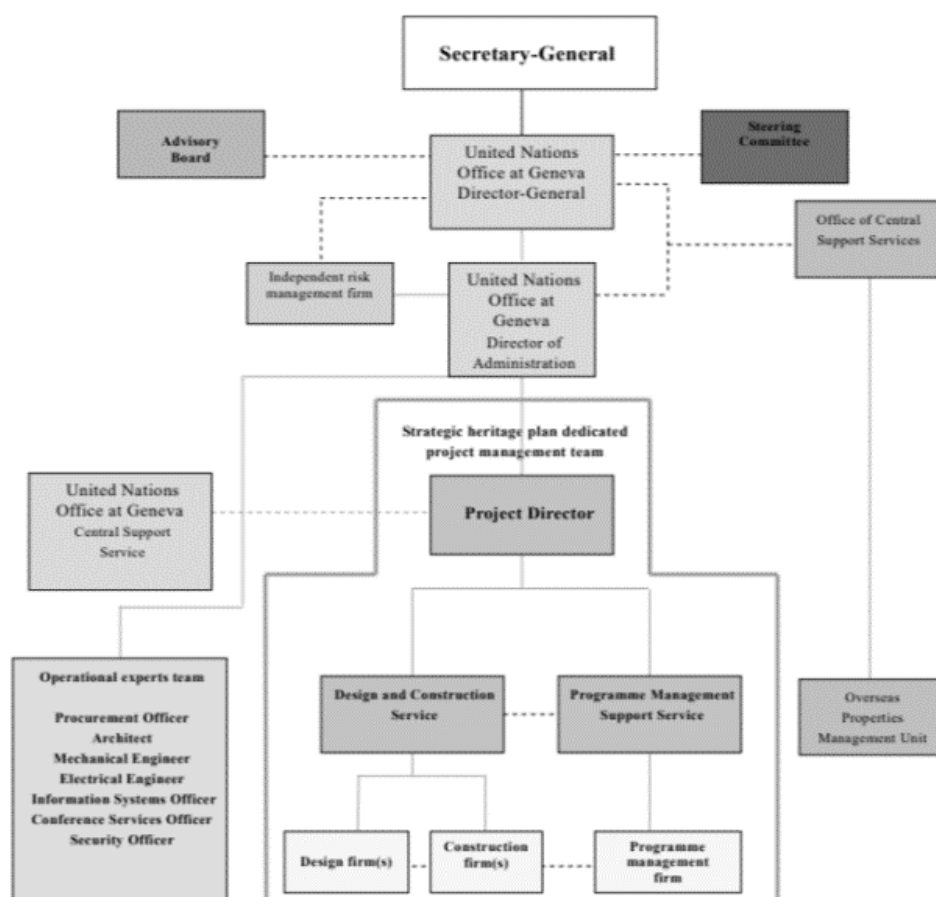
19. The Board identified shortcomings in programme governance and monitoring. Despite the monitoring carried out by the strategic heritage plan team, a number of problems arose with the implementation and quality of the construction and renovation work. While the contract stipulated that the contractor was responsible for monitoring the quality of the work, that division of roles proved unsatisfactory. Hence, a new construction management method was put in place and, in July 2022, the strategic heritage plan team recruited a dedicated quality manager to proactively address the main risks involved. Those measures have already had a positive impact on the project, which in retrospect demonstrates that they should have been implemented at an earlier stage.

General governance and organization

20. A proposed governance framework was set out in the second annual progress report of the Secretary-General on the strategic heritage plan (A/70/394), pursuant to General Assembly resolution 69/262, in which the Assembly had requested the Secretary-General to present revised proposals with regard to the governance and oversight framework. Those proposals were endorsed by the General Assembly in its resolution 70/248 A.

21. Figure III shows the structure of the governance and oversight framework, which has not changed since the beginning of the project.

Figure III
Strategic heritage plan governance and oversight framework



Source: A/69/417.

22. The programme has been placed under the responsibility of the Director-General of the United Nations Office at Geneva, as project owner, who is accountable for project success (see [A/69/417](#)). The Director of Administration of the United Nations Office at Geneva is the project executive. The Project Director (grade D-2), who is responsible for the entire programme, reports to the Director of Administration. The independent risk manager reports to the project executive and advises the project owner.

23. Project assurance has been entrusted to two bodies, the Steering Committee and the Advisory Board.

24. The Steering Committee is the internal body that reviews and considers key project issues and provides advice to the project owner ([A/70/7/Add.8](#), annex 1). It is co-chaired by the Director-General of the United Nations Office at Geneva and the Under-Secretary-General for Management Strategy, Policy and Compliance. Its role and composition are clearly defined by terms of reference endorsed by the General Assembly in resolution [69/262](#). It is supposed to meet every quarter and did so in 2022, but the Board found the minutes of only two meetings in 2023 (March and August), which raises questions about the oversight of the programme in a sensitive period marked by further delays and a forecast overspend. In 2024, Steering Committee meetings were held in February, April and May. Even though the strategic heritage plan team and the independent risk manager issue monthly reports and there is frequent contact among United Nations stakeholders, the Steering Committee is the only forum able to provide formal guidance and its meetings should therefore be held in accordance with the timeline set out in the terms of reference. The Steering Committee is also the advisory body for requested changes in the programme framework above \$1 million.¹

25. The Advisory Board is an external body in charge of overseeing the implementation of the project. It is presented as “a key new element” of the governance and oversight framework ([A/69/417](#)). It is composed of six representatives of Member States, from different geographical regions, appointed by the Director-General of the United Nations Office at Geneva, who is responsible for ensuring that the general interests of Member States are preserved. According to the terms of reference issued in April 2016, the Advisory Board makes written recommendations and observations on all aspects of the project to the Director-General of the United Nations Office at Geneva. The Director-General is responsible for designating the chair of the Advisory Board.

26. The minutes of the meetings of the Advisory Board show that it has met at most twice a year. In 2022, the Advisory Board held two meetings. One meeting was held in 2023. The position of chair was vacant from September 2021 to May 2023. The meetings held consisted of an update from the Director-General of the United Nations Office at Geneva and the strategic heritage plan team on the progress of the project, followed by questions from the Member State representatives. The Board has not found any written observations by the Advisory Board on project management issues. Therefore, this body is not fulfilling its intended role as an oversight tool or as a structure able to advocate for the interests of Member States. Nevertheless, Member States are kept informed of the progress of the project through other means, such as specific meetings, visits, the annual report of the Secretary-General on the strategic heritage plan and the biennial report of the Board, among others.

27. The programme is implemented by a dedicated team of United Nations staff and external providers. The leading role is played by the strategic heritage plan team.

¹ \$1 million for changes by the United Nations and \$5 million for design, construction and unforeseen changes.

Several years since the beginning of the project, the decision to have the project directly managed by a project team appears reasonable. The strategic heritage plan team is part of United Nations Office at Geneva services. As of March 2024, it was composed of 15 staff members, under the authority of the Project Director. The staff headcount is the same as it was in 2022, with very few changes in the functions that were reported in the ninth annual progress report of the Secretary-General ([A/77/492](#)). The costs of those staff amount to approximately SwF 4.4 million per year. It should be noted that the project team was set up when the strategic heritage plan was expected to be completed in three distinct phases. Currently, the three main project phases (completion of building H, renovation and building E) are all ongoing.

28. The programme also relies on tasks carried out by United Nations Office at Geneva staff outside the strategic heritage plan team, who report directly to the Director of Administration. Procurement, including the tender process and contracts, has been taken over by the United Nations Office at Geneva Procurement and Contracts Unit, which is distinct from the strategic heritage plan team. Four staff are involved, two of whom are paid out of the strategic heritage plan budget. The Project Director has not been delegated any procurement authority. The Assistant Secretary-General for the Office of Supply Chain Management, within the Department of Operational Support, has given the United Nations Office at Geneva a blanket local procurement authority for all strategic heritage plan requirements for goods and services under \$5 million. Above this amount, contracts are approved at United Nations Headquarters level.

29. This segregation of duties is a necessity, especially given the legal complexity of the contracts. However, the proper balance between legal security and the involvement of key stakeholders, on the one hand, and an appropriate timetable to avoid delays, on the other, has proved difficult to achieve, including for the largest contracts. Regardless of the assessment of the quality of the contract, the programme has suffered from a lack of agility in the contract preparation and approval processes. At this stage of the programme, with most of the contracts already negotiated, this is one of the lessons learned.

30. United Nations Office at Geneva services are also involved in the management of the transition period, regarding the transitional and final occupancy of the buildings. Three posts were dedicated to this task from 2019 until February 2024. Upon the retirement of the chief of the team, a decision was taken to broaden the responsibilities of the P-5 post within the Office of the Director of Administration, a Senior Coordination Officer to whom the transition team will report. As of the time of writing, this post is under recruitment.

31. Another important body is the Transition Board, which is chaired by the Director-General of the United Nations Office at Geneva and attended by the directors of all United Nations entities based in the Office compound. The eighteenth meeting of the Transition Board was held on 23 November 2023. The Board welcomes the involvement of the representatives of United Nations entities present in the Palais des Nations in the management of occupancy of the buildings.

32. The role of the Change Order Review Committee in the governance of the strategic heritage plan should also be noted. It is responsible for checking that the change orders executed by the Project Director comply with the applicable rules and regulations. It does not provide advice on the appropriateness or necessity of the changes. It is composed of five voting members, four of them from the Legal Liaison Office, Financial Resources Management Service, Facilities Management Section and Information and Communication Technology Service, respectively, of the United Nations Office at Geneva. The fifth member is the chair, appointed by the Director of Administration of the United Nations Office at Geneva. The Board noted that the

Change Order Review Committee has met frequently (on a monthly basis) and has always confirmed that the change orders comply with the applicable procedures, often several months after the decision was taken.

33. The other staff included in the strategic heritage plan organizational chart are employees of service providers under contract with the strategic heritage plan. The Board noted that the project has been conducted with the assistance of numerous private firms. The decision to resort to these firms is consistent with the wish not to use or recruit too many United Nations staff for technical purposes. The tasks given to the consulting firms are as follows:

Table 1
Consultancy for the strategic heritage plan, as of December 2023

<i>Category</i>	<i>Task</i>	<i>Amount (as stated by the initial contract)</i>
Direct assistance to the strategic heritage plan team throughout project realization	Independent risk management services	£4 094 886 (contract in pounds sterling, SwF 4 764 million)
	Programme management services	SwF 1 397 962
	Technical supply services	SwF 10 379 040
Prime contractor	Lead design and design services (including architect; cost consultant; structural engineering; mechanical, electricity and plumbing systems; audiovisual/information technology)	SwF 51 196 512
Other types of assistance	Provision of legal services	SwF 1.2 million
	Provision of intrusive survey	SwF 1.03 million (contract expired in 2022)
	Provision of intrusive survey	SwF 1.12 million (contract expired in 2022)
	Provision of land valuation and advisory services	SwF 0.264 million
	Provision of land valuation and advisory services	SwF 0.231 million
	Provision of PMWeb licences in support of strategic heritage plan	\$0.242 million (SwF 0.225 million)
	Provision of security services	SwF 0.297 million
	Consultancy services for renovation and partial dismantling of building E	SwF 0.169 million

Source: Board of Auditors.

34. As of February 2024, the expenditure related to programme management (design firm, consultancy firms, strategic heritage plan team) amounted to SwF 176,439 million. The overall target budget is SwF 171,702 million but 103 per cent of the amounts allocated to this budgetary line have already been spent at the

current stage of the project, as compared with what was planned in the original budget (see [A/70/394](#)). The strategic heritage plan team forecasts an overrun of 27 per cent.

35. Due to delays encountered by the programme, the major contracts (risk management services; programme management services; lead design and design services; and technical support services) have been extended until 31 December 2025.

Programme monitoring

36. The Board noted shortcomings in risk management and programme management.

(a) Risk management

37. Since the beginning of the project, an independent risk management firm has provided assessments at two levels: an integrated risk management assessment with staff embedded in the strategic heritage plan team, and an independent risk management assessment to provide strategic oversight. Upon review, the Board found that the risk management firm has established and updated a risk register, and delivered monthly and quarterly reports to the Director-General of the United Nations Office at Geneva. However, its methodology raises some questions.

38. In the integrated risk management model adopted by the strategic heritage plan, the external consultant uses risk analysis based largely on the Monte Carlo method. The predictive capacity of such a method in identifying risk factors and the risk exposure of the individual entity being assessed depends to a large extent on the accuracy of the input data and the extent to which the consultant's assumptions reflect the specific situation of the entity being assessed.

39. In the specific case of the strategic heritage plan, the Board noted that the consultant's risk analysis focused mainly on the quantitative estimation of cost increases that are largely due to the significant delays in the implementation of the project. However, such analysis turned out to be less effective in identifying in a timely manner the qualitative, performance and procedural risk factors that have ultimately caused such delays and cost overruns. In particular, the integrated risk management model used did not enable either the consultant or the strategic heritage plan team to identify, manage and mitigate in a timely manner the key qualitative risk factors, namely, those related to the key quality and performance issues that significantly affected the schedule and costs of the project and ultimately caused the significant delays and variances, as well as the subsequent significant cost overruns.

40. For example, although poor design and execution is a typical risk factor related to building projects, the integrated risk management model in use did not allow either the consultant or the strategic heritage plan team to identify such a critical risk in a timely manner or to adequately manage and mitigate its impact on the project schedule and execution.

(b) Programme management by the strategic heritage plan team

41. The shortcomings in the risk assessment noted above also result from the way in which the strategic heritage plan team views its own role in programme management.

42. From the beginning of the programme, the strategic heritage team management has considered that oversight and quality control of the design should be carried out by the programme management firm and the technical support services firm, and by the lead design firm for the execution of the works, with further support from the strategic heritage plan team. The contractor is responsible for establishing an appropriate quality assurance and control procedure, and the strategic heritage plan team and the design consultant ensure that it complies with the contract. Nevertheless,

a different approach, based more on quality oversight processes, could have enabled the strategic heritage plan team to ensure that designers and contractors fulfilled their contractual obligations to the highest quality standards.

43. The decision to rely fully on the contractor's review should have led the project team to hold the contractor more accountable under the contract. The lead design firm and the strategic heritage plan team are involved in the contractor's quality process and perform sample verifications to ensure that the contractor is adhering to its contractual obligations. However, the provisions mentioned in the contracts are so general that they make it difficult to engage the contractor's responsibility. For instance, the Board found the following provision in the contract concluded with the contractor for building H:

In accordance with Sub-Clause 4.1A (a) or otherwise under the Contract, the Contractor shall:

- (i) design the Works in accordance with the Contract, industry Best Practices, the applicable Law and the requirements of all relevant Authorities;
- (ii) ensure such design is prepared by appropriately and professionally qualified and experienced designers exercising the standard of reasonable skill, care, expedition and diligence to be expected of members of the relevant profession experienced in projects of a similar size, scope, value and complexity to the Works, and in accordance with Industry Best Practices, the applicable Law.

44. In addition, manufacturers' contracts did not include an obligation for a data exchange system, which would have provided the strategic heritage plan team with a guarantee of the use and timeliness of information for control purposes. This has further reduced the effectiveness of the monitoring system.

45. Risks linked to poor quality are therefore not adequately addressed by the limited legal protection that is provided by contractual clauses. Such clauses do not establish demanding quality standards and effective protection mechanisms against errors and failures in design and construction, for which the burden has been mostly borne by the project, as reflected in the cost overruns caused by variations and subsequent duplication of costs and delays.

46. Furthermore, in the absence of sound legal protection, monitoring and oversight should not be limited to ex post tracking of variations, errors and risks that may occur during project execution. Rather, they should be conducted proactively, with the aim of preventively identifying and promptly correcting design and project weaknesses and failures that might lead to variations and subsequent cost overruns, as well as to project deviations or reduced quality.

47. In that regard, the Board noted that the strategic heritage plan team, through a consultancy agency, recruited a quality manager who has been on board since July 2022 to mitigate the contractor's underperformance in this area. This additional resource helped to improve the contractor's adherence to its quality obligations under the contract and led to an increase in the number of works inspections and in the discovery of major issues prior to the commissioning stage. The quality control function means that the strategic heritage plan team can evaluate the quality of deliveries, in an autonomous and critical manner, without relying on quality checks performed by the contractor.

48. The Board also acknowledges the improvement in the quality process brought by the adoption of a collaborative planning method over the past year.

49. Despite the efforts of the strategic heritage plan team to strengthen oversight of its contractors, it should be noted that these improvements have occurred eight years after the beginning of the programme and after long punch lists, delays and cost overruns in recent years.

50. **The Board recommends that the Administration further reinforce the governance and resourcing of the strategic heritage plan programme management, in order to strengthen oversight and mitigate the risks of additional cost and time delays.**

51. To that end, the Administration should notably seek to hold meetings of the Steering Committee in accordance with the schedule set out in its terms of reference and to take measures to revitalize the Advisory Board. In line with the recent improvements regarding oversight of contractors, the strategic heritage plan team should also adopt a preventive approach by: (i) conducting sufficient inspections of deliveries before the commissioning stage; (ii) implementing management methods that enhance respect for deadlines and quality; and (iii) ensuring that resources are allocated appropriately to meet project deadlines and resolve issues quickly.

52. The Administration accepted the recommendation.

3. Planning and delays

53. As of April 2024, the strategic heritage plan team expected that the programme could be completed between January and June 2027, representing a delay of four years compared with the initial schedule. The works have been affected by external events such as the COVID-19 pandemic (estimated impact of four months) and unfavourable economic conditions affecting supply and inflation. Difficulties encountered by both the contractor and the project management team (the United Nations and the design firm) also led to numerous changes to the initial plan, resulting in cumulative delays. The recent request by the General Assembly for the Secretary-General to study descoping options is likely to add further delays.

54. The initial schedule, endorsed by the General Assembly in 2015, foresaw the completion of the strategic heritage plan project in 2023. The implementation plan was divided into three main phases, corresponding to the three main sections of the site, namely the historic buildings (Palais des Nations), building E and the new permanent building H.

Table 2
Expected completion date as of February 2024

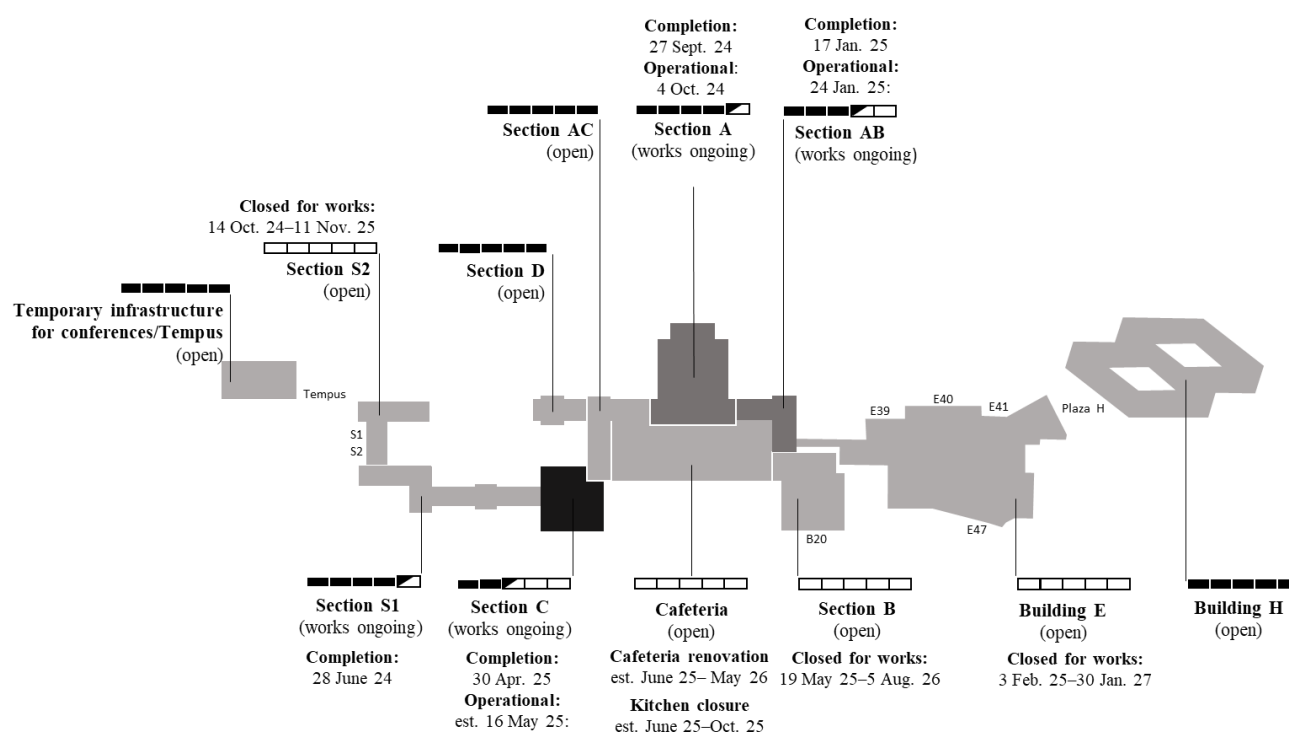
	<i>Baseline – initial completion deadline approved by the General Assembly</i>	<i>Expected completion deadline as of February 2022 (previous Board report)</i>	<i>Expected completion deadline as of January 2024 (forecast by project team)</i>	<i>Expected completion deadline as of February 2024 (“P80” forecast by risk management firm)</i>
Building H	Early 2019	4 October 2023 (substantial completion 4 October 2021)	4 October 2023 (substantial completion 4 October 2021)	4 October 2023 (substantial completion 4 October 2021)
Historic buildings	2023	Third quarter of 2023	11 November 2025	May 2026
Building E	2023	Third quarter of 2024	30 January 2027	June 2027
Overall project	2023	Third quarter of 2024	30 January 2027	June 2027

Sources: General Assembly resolution [70/248 A](#); [A/77/94](#); monthly report (February 2024) of the strategic heritage plan team; risk review of the strategic heritage plan (February 2024), issued by Mace.

55. At this stage, the strategic heritage plan team forecasts completion of the overall project on 30 January 2027, with the completion of building E. The independent risk management firm is more cautious regarding the completion date of the project. Its risk analysis, at the P80 confidence level, forecasts overall completion in June 2027 (details per section are shown in figure IV). This forecast is based on past events affecting the project, lessons learned, the current situation, the remaining work to be carried out and the capacity of the historic buildings contractor, which will also carry out the dismantling and renovation of building E. As a reminder, at the time of the previous Board report ([A/77/94](#)), the risk management firm had forecast that the date of completion of building E at the P80 confidence level would be July 2025. The reasons for these delays and uncertainties are detailed below.

Figure IV

Overview of the various work sections and the progress of each



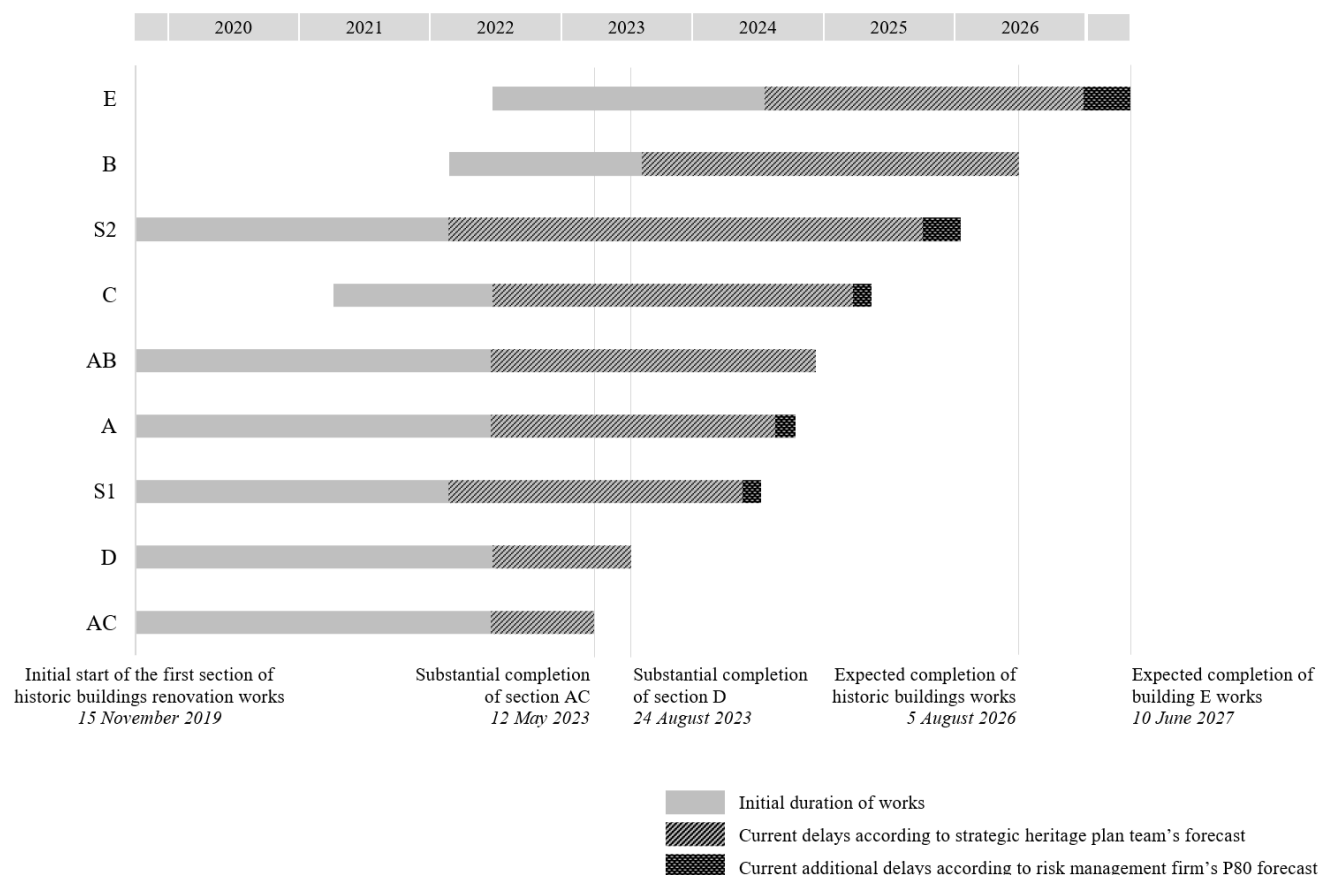
Source: Monthly report (February 2024) of the strategic heritage plan team.

Legend: completion = section delivery (staff moves possible); operational = conference rooms available.

56. The first milestone has been achieved with the installation of United Nations staff members in the new permanent building H. On 17 May 2021, the United Nations Office at Geneva and the contractor concluded an agreement on the terms and conditions for the “temporary use and occupancy” of building H. The administration of the Canton of Geneva issued an occupancy permit which allowed the United Nations Office at Geneva to officially open the building. In conjunction with the relocation of United Nations staff members, the contractor carried out some remaining work, performed functional tests and training and partially delivered documentation. However, the building management system and other systems were not fully operational. The United Nations Office at Geneva issued a certificate of substantial completion for building H on 4 October 2021. The final completion of the building was expected to be achieved on 4 October 2023, at the end of the two-year liability period. However, there are still remaining works (see sect. 6).

57. The pre-construction services phase of the renovation works of the historic buildings started on 15 November 2019. Significant and constantly increasing delays are being experienced. The risk management firm forecasts up to 1,584 days of delay for the renovation of the historic buildings, in other words, approximately 226 weeks or 4.35 years (see figure V).

Figure V
Initial duration of renovation works and accumulated delays



Source: Board of Auditors, based on monthly reports (November 2019 and February 2024) of the strategic heritage plan team and Mace risk analysis P80 forecast completion (January 2024).

58. The COVID-19 pandemic had an impact on these works and on the timeline of the overall project. It is estimated that it delayed the renovation works by four months. The strategic heritage plan team sought to mitigate the impact of the COVID-19 pandemic by modifying the planning to increase parallel works. Nevertheless, this attempt to limit delays encountered several obstacles. On the contractor side, scarce human resources and difficulties in obtaining materials, owing to the international situation and inflation, negatively affected the project. The poor quality of renovation of some elements meant that work had to be redone, resulting in delays. On the project management side, the number and the complexity of changes, as well as errors by the design firm, also led to delays (see sect. 7). Since mid-2023, the strategic heritage plan team has introduced a collaborative planning methodology to reduce delays. The project's stakeholders map all the activities that have to be carried out, day by day, over the following 12 weeks. It allows them to identify any difficulties that are likely to arise in the following 12 weeks and to try to resolve them before they occur. This predictability exercise had never before been formally done.

59. Sections AC and D have been completed. The substantial completion certificates have been signed by the parties and the remaining works to remedy defects are in progress (see sect. 7). Conferences have been hosted in sections AC and D since the end of 2023 and, during the partial closure of the United Nations Office at Geneva in December 2023, section D was designated as a touchdown space for staff members who wanted to come to the office. Building D was occupied by the Languages Service of the Division of Conference Management in early May 2024. Offices in building AC have been occupied by a variety of tenants (the Interpretation Service of the Division of Conference Management, the International Atomic Energy Agency, the United Nations Conference on Trade and Development and the United Nations Library and Archives at Geneva). Section S1 was supposed to be delivered by 28 June 2024.

60. The cumulative delays are having an impact on the allocation of space and the final location of United Nations entities. The relocation of the Office of the United Nations High Commissioner for Human Rights (OHCHR) to the compound is planned in two phases: the transfer of staff and archives located in the Motta building in December 2024 and the transfer of staff located in Palais Wilson in January 2026. The move from the Motta building entails the final office spaces in building H being available. For the time being, they are being used as swing space for United Nations entities whose final office spaces in the historic buildings are under renovation. To anticipate this situation, as well as to cope with the liquidity crisis, the desk-sharing ratio has been updated, to 6.4 desks for 10 people. The United Nations Office at Geneva has started to implement this solution in building H for its permanent tenants, as well as in building D for the Languages Service of the Division of Conference Management.

61. The Board draws attention to a possible postponement of the start of early works on building E, scheduled for February 2025, as well as the dismantling and renovation works. The contract was signed on 25 January 2023 and is being followed by a phase of pre-construction services, during which the United Nations and the contractor will work to agree on the terms and conditions to achieve the guaranteed maximum price. The contractor is conducting intrusive surveys to determine the protocols and methods and to refine its guaranteed maximum price. The pre-construction services phase was initially supposed to end in November 2023, but is currently scheduled to be completed in November 2024. The strategic heritage plan team is scheduling the dismantling and renovation work to be completed by January 2027.

62. The Board is cautious about this schedule, in the light of: (i) the asbestos abatement works, which might take more time than expected; (ii) the background of difficulties and changes encountered in the renovation of the historic buildings; and (iii) the challenges of space optimization in the context of a liquidity crisis.

63. The study of descoping options is having a significant impact on the timeline of the strategic heritage plan.

64. The Advisory Committee on Administrative and Budgetary Questions, in its report on the proposed programme budget for 2024, underlined that it sees merit in providing descoping options with clear financial and operational implications when presenting project proposals facing significant resource challenges compared with their previously approved budgetary level ([A/78/7/Add.18](#), para. 36).

65. In its resolution [78/253](#) of 20 December 2023 on special subjects relating to the proposed programme budget for 2024, the General Assembly, while it endorsed the report of the Advisory Committee, further requested the Secretary-General to make every effort to avoid budget increases or schedule overruns, including tight cost control, regular and proactive review of risks, value engineering and cost-saving measures, in order to ensure that the cost of the project would not exceed the approved budget level; stressed that any increase to the maximum overall budget must be

approved by the General Assembly before entering into corresponding financial commitments; reaffirmed the proposed project scope, schedule and estimated cost of the strategic heritage plan in the maximum amount of SwF 836,500,000; and requested the Secretary-General to ensure that any change that affected the scope of the strategic heritage plan project was presented for the consideration and decision of the General Assembly (see sect. XIX, paras. 12–15).

66. Hence, the General Assembly did not specifically request the Administration to present descoping options, but only that any changes affecting the scope of the project be presented to it for consideration and decision. Moreover, the Advisory Committee made a statement of a more general nature, when underlying the merit in providing descoping options with clear financial and operational implications when presenting project proposals facing significant resource challenges compared with their previously approved budgetary level. What remains essential is that, as requested by the General Assembly, every effort is made to avoid budget increases or schedule overruns, including tight cost control, regular and proactive review of risks, value engineering and cost-saving measures.

67. In this context, the Steering Committee, at its meeting held on 13 February 2024, requested the strategic heritage plan team to prepare descoping options by the end of April 2024, for presentation at the next Steering Committee meeting. The options would then be included in the annual progress report of the Secretary-General on the strategic heritage plan to be reviewed by the General Assembly at its seventy-ninth session.

68. At the very least, this process will affect the start of the works on section S2, scheduled to begin on 14 October 2024, as the descoping of those works may be an option. However, this process may also have consequences for the start of renovation works on other sections, scheduled to start on 19 May 2025 and in June 2025 for section B and the cafeteria, respectively, and the works on building E, scheduled to begin in February 2025. At the time of the Board's audit, the figures presented by the strategic heritage plan team and the risk management firm did not take into account the potential delays as a result of considering rescoping. Overall, the preparation of possible options to reduce the scope of the programme, and decision-making on those options, could lead to further delays of up to a year.

69. The financial implications of the descoping process will be further analysed below (see sect. 4).

70. The Board recommends that the Administration present in its annual progress report to the General Assembly the updated timetable for implementing each phase of the programme and the interdependencies between each phase.

71. The Administration accepted the recommendation.

4. Budget implications

72. With regard to the budget implications of the programme, an overrun of the initial envelope of SwF 836,500,000 is expected. This overrun would reach 6.3 per cent of the initial amount according to the assumptions made by the strategic heritage plan team as of May 2024, and 6.99 per cent according to the project's independent risk manager, which would still be moderate given the size and complexity of the different phases of the programme. The overspending would in particular be attributable to the extension of the duration of the programme and to the uncertainty over the guaranteed maximum price for the works concerning the 1970s building E. Other possible unforeseen expenditure may, however, further increase the overall cost of the programme. Such expenditure might include claims from contractors still under review, changes in requirements where the works have not already started and

implementation risks associated with work adjacent to the library collections located in the 1930s historic buildings, which may need specific protection measures. Consideration of the options for generating savings, including by reducing the scope of the programme, must take account not only of the apparent short-term effects, but also of the risks of complications and potentially higher expenditure arising in the medium and long term from the uncertain nature of the process.

73. The overall target budget for the strategic heritage plan, including contingencies, amounted to SwF 836.5 million when it was approved by the General Assembly in resolution 70/248 A. Budget reallocations, from construction costs to management costs were then proposed by the Secretary-General (A/78/503) and approved by the General Assembly in resolution 78/253. At this stage, the overall target remains at the initial amount of SwF 836.5 million.

Table 3

Strategic heritage plan: initial budget and revised budget

(In Swiss francs)

	<i>Initial budget</i>	<i>Revised budget as of February 2024</i>
United Nations Office at Geneva programme management		
Strategic heritage plan team	41 340 075	54 242 366
Other consultancy services	43 270 541	51 845 451
Design services	87 091 968	111 873 504
Subtotal	171 782 584	217 961 320
Building construction		
New permanent building H	161 468 667	121 264 259
Historic building	296 687 486	299 170 657
Building E	206 641 416	190 103 763
Subtotal	664 797 416	618 538 680
Total	836 500 000	836 500 000

Source: Board of Auditors, based on monthly report (February 2024) of the strategic heritage plan team.

74. As shown in table 3, the programme management costs have increased significantly, by 27 per cent, due to the extension of the duration of the programme and inflation. The management costs represent 26 per cent of the overall budget, which is significant and likely to increase as the duration of the project is extended. The decrease in the budget allocated to construction has been made possible by the lower-than-forecast cost of building H and an optimistic estimate of the possible final cost of building E.

75. However, the current state of expenditure and various other issues have led the strategic heritage plan team to anticipate an overall overspend in the final phase of the programme.

Table 4
Forecast out-turn cost according to the strategic heritage plan team

(In Swiss francs)

	Forecast out-turn cost	Increase vs strategic heritage plan revised budget (in percentage terms)
United Nations Office at Geneva programme management		
Strategic heritage plan team	52 330 725	-3.5
Other consultancy services	55 119 043	+6.3
Design services	113 965 546	+1.9
Subtotal	221 415 313	+1.6
Building construction		
New permanent building H	130 963 510	+1.3
Historic buildings	310 301 860	+3.7
Building E	215 752 827	+13.5
Subtotal	657 018 197	+6.2
Total (current cost tracker)	878 433 510	+5.0
Potential changes	10 477 937	
Total	888 911 447	+6.3

Source: Board of Auditors, based on monthly report (February 2024) of the strategic heritage plan team.

76. While the strategic heritage plan team forecasts an overspend of between 5 and 6.3 per cent of the total approved budget, the final amounts forecast by the risk management firm are as shown in table 5.

Table 5
Forecast out-turn cost according to the risk management firm

(In Swiss francs)

	Forecast out-turn cost	Increase vs strategic heritage plan revised budget (in percentage terms)
P50	874 085 214	+4.64
P80	881 150 513	+5.48

Source: Board of Auditors, based on monthly report (February 2024) of the strategic heritage plan team.

77. According to the strategic heritage plan team, the main risks of budget overruns are related to two budgetary lines.

78. The cost of consultancy services is expected to increase by 6.3 per cent, even though the previous budget reallocation had already increased the amount allocated to this budgetary line by 20 per cent. This forecast is linked to the extension of the duration of the programme.

79. The second, and most significant, risk of overrun relates to the dismantling and renovation of building E. Initially estimated at SwF 190 million, the cost is currently

forecast at SwF 215.7 million, due to inflation and the potential complexity of the works. However, this amount is subject to a high degree of uncertainty, as the guaranteed maximum price was not known at the time of the audit (see sect. 8).

80. Furthermore, given that the cost of the renovation of the historic buildings is forecast to exceed the initial budget by 3.7 per cent, this assessment of the potential budgetary increase seems unrealistic. Even assuming that no significant changes will be requested for buildings where the renovation has begun and not yet been completed or where the commissioning of works has not been completed, there are critical risks regarding buildings where the work has not yet started.

81. This is, for example, the case with building B, which hosts the United Nations Library and Archives at Geneva, comprising 10 floors of stacks, reading rooms, public areas, a museum, offices and the archives of the League of Nations and the United Nations in Geneva (see sect. 9). At present, the electrical installations are not compliant with the applicable regulations and the specific steel structure of the stacks is susceptible to rapid collapse in case of fire. The glass roof of the atrium is no longer waterproof.

82. The renovation of building B should, in any case, take into account the peculiarities of the building and its contents. Although the results of the requested independent expert study of the measures to be taken for the renovation of such a building are not yet known, it is obvious that the possible costs of moving the archives and 40 linear km of collections were not forecast and accounted for in the initial budget. The scope of the project is to protect the books on site, which creates a specific challenge in consideration of best practice.

83. Moreover, the strategic heritage plan team has received four claims from the contractor selected for the renovation of the historic buildings, one of which is a warning. The measures taken to deal with the renovation claims were endorsed by the Steering Committee at its meeting held in February 2024. The claims have not to date resulted in a legal dispute and are being dealt with under the provisions of the contract.

84. Regarding the issue of resources allocated to the strategic heritage plan, the General Assembly approved the requested project funding for 2024 in its resolution [78/253](#). It should also be noted that the strategic heritage plan, like other capital investments, is not affected by the restrictions caused by the United Nations liquidity crisis.

85. Since the beginning of the project, the strategic heritage plan has also benefited from a very significant loan from the Building Foundation for International Organizations, a not-for-profit foundation established by the Government of Switzerland and the Canton of Geneva. This method of financing the project was endorsed by the General Assembly in resolutions [70/248 A](#) and [71/272 A](#). The loan contract was signed in April 2017 between the United Nations and the Building Foundation for International Organizations. The maximum amount of the loan is SwF 400 million.

86. The loan amounts allocated to the construction of the new building H and the renovation of the existing buildings were originally SwF 125.1 million (to be reimbursed over 50 years) and SwF 274.9 million (to be reimbursed over 30 years) respectively. These amounts have not changed. The United Nations withdraws funds available under the loan in several tranches over the course of each year, according to the forecast costs needed for the project. Reimbursement begins upon the substantial completion of the building in question. The Organization began to reimburse the loan related to building H in December 2021. For the historic buildings, the starting date for repayments has been postponed to the end of 2026, due to delays in the renovation process.

87. One provision of the contract with Switzerland specifies that the United Nations shall return the loan received in full if it defaults twice on a repayment, or if it does not realize the construction or renovation works.

88. At the time of the audit, the amounts of expenditure are as follows:

Table 6
Expenditure as of February 2024

(in Swiss francs)

	<i>Cost-to-date expenditure</i>
United Nations Office at Geneva programme management	
Strategic heritage plan team	38 021 303
Other consultancy services	37 971 124
Design services	100 447 417
Subtotal	176 439 844
Building construction	
New permanent building H	123 507 711
Historic buildings	212 311 838
Building E	11 109 302
Subtotal	346 928 851
Total (current cost tracker)	523 368 695

Source: Board of Auditors, based on monthly report (February 2024) of the strategic heritage plan team.

89. In view of the request of the Steering Committee to prepare descoping options, as suggested by the Advisory Committee on Administrative and Budgetary Questions (see sect. 3 above), the strategic heritage plan team has begun to prepare scenarios which were not finalized at the time of the audit.

90. If the descoping options were to concern the cafeteria renovation, the library building B or another part of the historic buildings, it would be necessary to ensure consistency with some of the key objectives of the programme set out in the report of the Secretary-General on the strategic heritage plan (A/68/372) and approved by the General Assembly in resolution 70/248 A, namely:

(b) Meet all relevant regulations related to fire protection, health and life safety and building code compliance;

...

(d) Repair and update the building enclosure and the electrical, mechanical and plumbing systems to meet relevant health and safety regulations and reduce energy costs;

(e) Upgrade the existing information technology networks, broadcasting facilities and congress systems in compliance with industry standards;

...

(g) Preserve the heritage, prevent irreversible deterioration or damage, and restore and maintain the capital value of the Palais des Nations and its content.

91. Against this framework, the question should be raised whether the descoping of some buildings which need to be renovated, including for safety reasons, would be in line with the mandate given by the General Assembly.

92. Furthermore, in reflecting on descoping options, the strategic heritage plan team should consider not only the immediate savings generated but also the risk of future expenses arising as a consequence of the process at a later stage. Moreover, new options would take time to be identified and endorsed, in a context already characterized by very significant delays. They might have numerous consequences for the compound as a whole, as all buildings are closely linked to each other, in terms of both technical systems and space occupancy. The consequences for the cost of the insurance contract, which runs until December 2025, are also unclear at this stage, if the United Nations Office at Geneva cannot prove that it has improved its risk exposure by complying with all relevant regulations. The possibility of not being able to continue insuring historic buildings might even be raised. Another risk could arise from potential claims by the contractor as a result of the reduced scope of work. It will also be necessary to clarify the meaning of the provision of the Swiss loan agreement whereby the United Nations would be required to repay in full the amount of the loan if it does not realize the construction or renovation works.

93. In this respect, the descoping options should not be the only proposals presented to the General Assembly. The Board is of the view that savings scenarios should be drawn up for all possible savings measures, setting out the advantages and disadvantages of the proposed options, in order to mitigate the risk of budgetary overruns.

94. The Board recommends that the Administration, while ensuring that every effort is made to meet the initial programme objectives set by the General Assembly, identify all possible options to keep the final cost of the project as close as possible to the initial envelope and avoid short-term measures that could lead to an increase in future costs and additional risks for the programme.

95. The Administration accepted the recommendation.

5. Business continuity and space usage

96. Business continuity has been successfully ensured since the beginning of the programme to date, thanks to the phasing of works in the different buildings and the rental of a temporary infrastructure for conferences. The actual space usage of the buildings that have been completed remains at a low level. While the desk-sharing ratio is 6.4 per 10 staff members, average employee attendance throughout the week, excluding holidays, is at approximately 45 per cent, due, above all, to the significant increase in teleworking, as well as to assignments outside Geneva. There is important scope for optimizing the use of space, considering that some other buildings are still being leased in Geneva at significant costs.

Business continuity

97. The Board welcomes the attention paid to business continuity by the strategic heritage plan team and United Nations Office at Geneva services.

98. It is worth noting that, as of March 2024, all conferences and meetings planned to be held in the Palais des Nations since the beginning of the works had effectively been held. A temporary infrastructure for conferences was installed within the perimeter of the Palais des Nations compound at a cost of SwF 9.8 million to serve as substitute space for the rooms under renovation in the historic buildings, while the conference rooms located in building E have remained open.

99. The Board acknowledged that, as well as enabling conferences to be held, the strategic heritage plan team and United Nations Office at Geneva services have, when necessary, provided meeting rooms for external stakeholders, even in building H, which was initially supposed to host only offices for United Nations staff. This flexibility is

to be welcomed. Furthermore, services for staff in the compound have been maintained; for example, the medical centre was effectively relocated.

Space usage

100. At the beginning of the programme, the stated target was to increase the overall number of workspaces in the United Nations Office at Geneva compound by 25 per cent, from 2,800 to 3,500. Based on current projections, the number of workspaces is likely to be slightly lower, at 3,414, while the expected number of occupants is likely to be higher, at 3,648 ([A/78/503](#), table 3). These numbers are approximate at this stage as the figures for building E are indicative and the full technical design has not yet been completed.

101. Within this total, building H should accommodate most of the occupants. It currently provides 1,346 workspaces, of which 34 are in enclosed offices, 1,124 are standard-sized workstations and 188 are smaller touchdown desks. Therefore, it should be able to accommodate around 1,550 occupants.

102. Currently building H provides workspace for 1,677 occupants, consisting of 601 final users and 1,076 temporary users, as part of swing accommodation during the transition period. The final users who are occupying the building are as follows: Office for the Coordination of Humanitarian Affairs and the majority of the Division of Administration of the United Nations Office at Geneva (Office of the Director, Financial Resources Management Service, Human Resources Management Service, Central Support Services and Information and Communication Technology Service). Temporary users are as follows: Office of the Director-General, Office for Disarmament Affairs, United Nations Institute for Disarmament Research, United Nations System Chief Executives Board for Coordination, Economic Commission for Europe, United Nations Joint Staff Pension Fund, Food and Agriculture Organization of the United Nations, Global Executive Leadership Initiative, Building and Engineering Units of the Facilities Management Service and the strategic heritage plan of the Central Support Services of the United Nations Office at Geneva. Some of these temporary users will move to their renovated offices in the Palais des Nations and will be replaced by new temporary users until the strategic heritage plan works are completed and OHCHR moves in (see [A/78/503](#)).

103. Despite the current occupancy rates, other buildings are currently being leased, at significant cost, to provide workspace for 860 staff members (plus about 160 consultants)² of OHCHR:

- Motta building: SwF 4.1 million per year. The United Nations Office at Geneva negotiated with the landlord at the end of 2022 and reached an informal agreement on an initial 12-month extension from February 2024 to 31 January 2025, with two further possible extensions until 31 July 2025 and 31 December 2025.
- Palais Wilson building: SwF 1.265 million. The current amendment to the lease contract for Palais Wilson runs from 1 January 2023 to 30 June 2027. From 1 July 2027 onwards, the contract will be renewable on a yearly basis. The United Nations Office at Geneva also retains the option to terminate the contract on 30 June 2024, 30 June 2025 or 30 June 2026, with six months' prior notice.

104. The question of the occupation of the villas, located within the perimeter of the Palais des Nations compound, could also be examined.

² These lease costs are not recorded in the amounts of expenditure related to the strategic heritage plan, even though the lease contracts have been extended as a result of the delays in the strategic heritage plan project in relation to the original timetable.

105. At a time of budgetary pressures and project cost overruns, and on the basis of current occupancy levels and working habits, the Board believes there is considerable scope for optimizing the use of space, particularly in building H. In this respect, the current desk-sharing ratio of 6.4 desks to 10 staff members should be re-examined. The potential impact of a higher desk-sharing ratio could be significant: for instance, for building H, the potential occupancy under the current desk-sharing ratio of 6.4 desks to 10 people is 3,661 staff members, against 4,684 for a ratio of 5 desks to 10 people.

106. Nevertheless, the Board acknowledges that it is paramount to learn from experience. The Board has already noted that noise is an issue that has not been adequately addressed within building H. In addition, the Office of Internal Oversight Services, in its evaluation of the implementation of a flexible workspace at United Nations Headquarters, found that, although the implementation of the project had created additional capacity, achieved significant cost savings and contributed to a reduction in greenhouse gas emissions generated, it might have an adverse impact if existing issues relating to noise, lack of privacy and inadequate enclosed space are left unaddressed (see [A/78/225](#), summary).

107. For this reason, the Board considers that it is vital to prevent any negative impact by defining and widely disseminating an up-to-date set of rules for working in open office spaces, and to consider carrying out the work deemed necessary both to reduce noise in open spaces (for example, by installing noise barriers and providing a sufficient number of meeting rooms and telephone booths) and to address the lack of privacy, where financially and operationally feasible.

108. The Board recommends that the Administration, considering the updated schedule of the strategic heritage plan programme, fully implement the new space utilization standard in order to densify office occupancy, as well as monitor the impact on working conditions and propose improvements as appropriate.

109. To that end, the Administration should in particular: (i) finalize its study on space efficiency and improve the occupancy of building H by implementing the higher desk-sharing ratio; (ii) identify the facilities and actions needed to ensure well-being at work (for example, by reducing noise and issuing behavioural guidelines); and (iii) be accountable, through the annual progress report of the Secretary-General, for the actions taken and results obtained, reporting in particular average attendance and occupancy rates for the buildings, including with regard to the meeting rooms.

110. The Administration accepted the recommendation.

6. The new building H

111. Although the substantial completion of building H was acknowledged in October 2021, a number of outstanding issues, related in particular to the building management system, remain unresolved, due in part to the slow progress of the contractor in addressing documented punch list items and non-compliance items, despite numerous written notifications and financial retention.

112. According to the decisions taken at the beginning of the strategic heritage plan process, the plan was to build an entirely new building prior to undertaking any other operations and to use the new building as swing space for staff who would have to move out of the offices located in the historic buildings (mainly buildings S1, S2 and D) during the renovation work, and then to compensate for the reduction in office space that would result from the dismantling of the building E tower. Eventually, it would also provide new headquarters premises for OHCHR.

113. Building H has been occupied since May 2021 and substantial completion was reached on 4 October 2021. The inauguration took place on 1 November 2021.

114. The two-year defect and liability period for building H ran until 4 October 2023, but extends beyond that date for systems not completed by October 2021, such as the building management system. The remaining retention fee amounts to SwF 2.9 million (i.e. 2.5 per cent of the contract price), in addition to SwF 552,424 retained for works not in accordance with the contract and a financial guarantee (performance bond) of SwF 10.1 million valid until 31 March 2024 to cover the value of any remaining work.

115. The monthly reports of the strategic heritage plan team have shown continued progress for years. For example, in the monthly reports for January 2023 and January 2024, it was stated that: “Remaining activities are mainly related to landscape and closing punch list items. Last punch list items are being completed and commissioning activities are ongoing”.

116. However, it must be highlighted that there has been only limited progress on the part of the strategic heritage plan team in this area. While there were 10,588 issues included on the punch list validated by the strategic heritage plan team in December 2022, there were 11,350 validated issues in February 2024 (and 412 on which there was disagreement with the contractor). However, the remainder of the punch list also includes outstanding works related to building H, such as the building management system, which has yet to be handed over to the United Nations Office at Geneva.

117. The aim is to resolve all outstanding issues by the end of the liability period and to ensure that the contractor’s warranty is invoked for all issues raised. Indeed, as is generally the case, the contractor quickly demobilized after the date of substantial completion. However, this is why the financial retentions have yet to be released and the full value of the performance bond remains in place.

118. It is regrettable that the project has progressed so slowly and it would have been preferable to strictly enforce the contract and formally give notice to the contractor to address the defects and shortcomings previously identified within a specific time frame. Resources have been mobilized over time without achieving significant progress. It is therefore imperative to ensure that the amount of the retention and the financial guarantee are consistent with the outstanding issues, in terms of both timing and value. It is also necessary to resolve these issues quickly, either by requiring the contractor to fix the outstanding issues prior to the release of the retention and financial guarantee, or by instructing a third party to complete the outstanding work, funding it from the retention and financial guarantee. For that reason, a strict deadline should be set before the release of the retention and the financial guarantee, in accordance with the contract.

119. The Board also found that some documents requested by the Facilities Management Section of the United Nations Office at Geneva were still missing, when the provision of these documents was part of the remaining works. This issue needs to be addressed as soon as possible to allow the Facilities Management Section to function properly and, in particular, to proceed with the testing of the building management system.

120. At this stage, no formal claim has been filed by the contractor.

121. The Board recommends that the Administration take all necessary steps to resolve the outstanding issues relating to building H, including by: (i) engaging intensively with the contractor; (ii) ensuring that the financial guarantee for the value of the remaining works is available on time; (iii) setting a deadline for the closure of all outstanding items prior to the release of the retention and financial guarantee, or using these guarantees to complete the outstanding works by that date and in accordance with the contract; and (iv) allocating appropriate resources of the United Nations Office at Geneva to enable the most efficient completion of the building H element of the programme.

122. The Administration accepted the recommendation.

123. A survey of all users of building H was carried out from 5 July to 12 August 2022 in order to elicit user feedback and identify actions that could be taken to improve user experience of the building. A total of 413 responses were received. Overall, the settling-in experience was positive, although temperature- and noise-related issues, as well as issues with blinds, which were mostly linked to the use of common areas and ongoing works by the contractor, had a negative impact on that experience.

124. The Board was surprised to note that many of the shared spaces with sofas and chairs are not acoustically isolated from the desks. As a result, any discussion by a small group of people would inevitably lead to others being disturbed. Similarly, there are not enough telephone booths to make a telephone or video call without disturbing colleagues or occupying the meeting rooms which are often in use. The solution to these foreseeable problems could have been integrated into the interior design.

125. The issue of noise in building H is critical for an open office whose occupancy rate is likely to increase.

126. In detailing the costs, the Board noted that the original contract value of building H was SwF 100,915,796, to which the agreed 272 modifications added SwF 16,460,000 (or 17 per cent of the original value). The financial amount resulting from the change requests is thus quite significant compared with the initial contract value of the building. Some variations may relate to design errors or omissions, although it is difficult to determine exactly to what extent that is the case. The strategic heritage plan team will have to be vigilant and ensure the quality of project management for building E in order to ensure that such errors do not recur.

7. Historic buildings

127. Regarding the historic buildings (section AC and section D delivered in May and August 2023, respectively, and section S1, supposed to be delivered in June 2024), the outstanding issues, which are less numerous than for building H, are under consideration by the various stakeholders. Of the changes that occurred in this part of the programme, 59 per cent are due to design errors and omissions, including three major and costly changes.

Schedule

128. The renovation of the historic buildings is in progress. The contract for the renovation of the historic buildings was signed on 15 November 2019. The construction works were subdivided, in particular to ensure business continuity. Currently, sections A, AB, C, and S1 are under renovation. After pre-construction services phases of more than 13 months, a guaranteed maximum price of approximately SwF 269.1 million was agreed on 21 December 2020. Initially, the first phase was supposed to last six months. The stated reasons for the delay are the COVID-19 pandemic, which caused a delay of approximately four months, the complementary surveys carried out by the contractor and the extension of the guaranteed maximum price negotiation period.

129. The delay was partly offset in 2022, but was compounded in 2023 and early 2024. Completion, planned for September 2023 in the contract, was postponed to 20 December 2023 in the guaranteed maximum price agreement. As of March 2024, the expected completion date was 11 November 2025. The time overrun in the pre-construction services phase was offset by a reduction of about four months in the construction phase period. In order to meet the expected completion date, a further sub-division of the historic buildings was proposed (initially, section A was not divided) and new planning allowing parallel works, especially in sections A, AB and AC. This was facilitated by a reduction in the number of conferences held as a result of the COVID-19 pandemic. However, since 2023, the renovation timeline has been affected by diverse factors that hinder the capacity to deliver on time. Among others, the

contractor has a low level of available resources and the number and complexity of variations are increasing.

130. The substantial completion of sections AC and D was reached on 12 May 2023 and 24 August 2023 respectively. The defects implying remaining works were divided into three types: works that could be immediately resolved as they affected only the section in question, works that would need to be resolved later as they affected another section and works that could only be resolved later as they affected all sections. The strategic heritage plan team gave the contractor six months to address the first category of defects. At the six-month deadline, the strategic heritage plan team transmitted a letter to the contractor in which it set out the progress in the resolution of remaining works and asked for an updated action plan. The contractor has not formally responded, but is still involved in addressing the remaining works and attends weekly meetings on the subject. As of March 2024, the punch list for section D contained 208 remaining works³ and the punch list for section AC contained 788 remaining works.⁴ At the time of the Board's audit, these sections were partially operational due to the liquidity crisis affecting the United Nations regular budget.

131. The substantial completion of section S1 is expected to be completed by 28 June 2024. At the time of the Board's audit, commissioning plans had been approved and tests were ongoing. Remaining work on the punch list is expected to be similar to that on the punch lists for sections AC and D. The move-in date for staff has not yet been decided and is in question owing to the liquidity crisis.

Variations

132. The renovation of the historic buildings has given rise to extra costs and delays mainly due to unforeseen conditions, design errors caused by the design firm and changes requested by the United Nations.

133. In construction projects, contractors submit a request for information to seek clarification on some aspects of the project, such as design plans, drawings, specifications, site conditions or agreements. In the formal written process entailing a request for information, the contractor attempts to fill information gaps related to the contract. The need for a request for information generally arises when the contractor has identified a problem (such as the discovery of asbestos in the ceiling of the Salle des Pas Perdus in the second half of 2023) or a deficiency in respect of which further information or clarification is required. In some cases, the responses to requests for information may result in variations (also known as "changes").

134. These variations change the nature of the works to be carried out within the contractor's scope of works as compared with those listed in the overall contract. Variations may be very small or very large and may affect the overall complexity as well as the duration and final cost of the project. Many requests for information or change orders have an impact not only on the costs of the project, but also on the amount of time needed to complete it, as they lead to additional administrative and coordination efforts for their implementation.

135. Many of these change orders, arising from design- and construction-related changes, are not errors. It is normal for them to occur during construction projects associated with huge renovation processes, such as those for the historic buildings.

136. However, some change orders are not the result of issues that were not identified or known at the planning stage, but rather are due to errors previously made during

³ 4 systems, 10 non-compliance items, 47 building information modelling application items and 147 other punch list items.

⁴ 6 systems, 15 non-compliance items, 642 building information modelling application items and 125 other punch list items.

the renovation works or to the changing requirements of a stakeholder (including the United Nations).

137. On the one hand, the design firm made three major errors that had a significant impact on the renovation of the historic buildings. Design changes can be understood as errors and omissions in the technical and detailed design phases. In many cases, they required additional time and extra costs. For the renovation of the historic buildings, there were numerous design changes, accounting for 59 per cent of the changes in that part of the programme. The Board notes that some of them have not been well classified by the strategic heritage plan team; some of the changes recorded as “unforeseen changes” were actually the result of design errors.

138. Prior to the detailed design phase, the Geneva fire police visited the site and made recommendations for renovation work and systems settings to comply with fire protection regulations. The design firm did not include all the proposals in its drawings. As a result, when the fire police came for the final comprehensive fire test of section AC, some compliance issues remained to be corrected. Changes had to be initiated in all the sections under or pending renovation. At present, fire protection accounts for variations of SwF 1,838,322.

139. Major errors were made by the design firm in the drawing of the electrical network, amounting to a cost of SwF 2,081,290. These included errors in the voltage drop calculations, which were noticed by the contractor. When the errors were discovered, the drawings were modified and the contractor had to repeat work that had already been done on some sections. This change therefore caused delays.

140. New lightning protection for the Palais des Nations was planned from the outset of the project. However, the design firm did not incorporate into its drawings all the preliminary comments of the fire police on lightning protection. During a recent review of the project, the fire police reiterated their comments and the entire design of the lightning protection system had to be revised. A waiver was granted so that the system could be delivered at the end of the entire renovation works. Clarifications are still ongoing. The estimated cost increase is SwF 2,285,427.

141. On the other hand, United Nations changes account for 22 per cent of the changes in the renovation works of the historic buildings. United Nations changes are the result of methods leading to the late definition of the detailed design and technical design stages, as well as insufficiently rigorous arbitration with regard to the requests for changes by the design firm and the changing requirements of United Nations Office at Geneva entities, which are managed through the design programme change process.

142. The speed gates which were recommended by United Nations Office at Geneva experts were not included in the strategic heritage plan project in favour of high-security revolving doors. The Security and Safety Service, a stakeholder at the United Nations Office at Geneva, later requested a change in the project to comply with the security master plan. The modification of the design, the additional items and the changes in the construction works cost an additional SwF 1,020,214. This United Nations change was approved through the design programme change process and was funded from sources outside the strategic heritage plan budget.

143. Another significant variation relates to the modification of the audiovisual system. The study phase (technical design) of the renovation project for the historic buildings, conducted by the strategic heritage plan team, ended more than four years ago. In the meantime, the conference rooms and their functionality have evolved to respond to the COVID-19 pandemic and business continuity expectations. Workshops were held to capture these new requirements. Several additional elements were requested that had not been included within the initial contracted scope of works, which resulted in an optimization of infrastructure, the reuse of some items, an update

of the audiovisual system and a new standardized mode of operation. This represented an additional cost of SwF 1,422,366 compared with the guaranteed maximum price, which was partially funded from sources outside the strategic heritage plan budget, including SwF 1,069,654 only for the Assembly Hall, even though the existing audiovisual system could be reused.

144. The Board recommends that the Administration examine whether and to what extent claims for delays and errors in renovation works concerning the historic buildings and attributable to the contractor or the design firm could be pursued.

145. The Administration accepted the recommendation.

8. The 1970s building E

146. Having learnt from the problems encountered during the previous phases of the project, namely the number of omissions or design errors relating to the works on the historic buildings and building H, the strategic heritage plan team opted, in the case of building E, for a contract where the contractor is responsible for both design and construction. The contracting strategy therefore comprises two phases, with an initial period of pre-construction services followed by the actual construction period.

147. Building E currently encompasses 11 conference rooms, meeting facilities and a cafeteria. The building also has some 800 workstations, which are located in the part of the building to be dismantled.

148. After a thorough cost-benefit analysis of the work to be done on this 1970s building, it was decided that building E2, in other words, the tower, should be dismantled and building E1, the conference centre level, should be renovated. A feasibility and cost-balance study prevailed in the decision. The project includes the removal of asbestos, the dismantling of the tower, which is part of the building, and the renovation of the conference centre.

149. The dismantling and renovation of the 1970s building E is the last major part of the United Nations Office at Geneva renovation project to be completed. With the conclusion of the procurement contract, all the major contracts for the project are in place. The works on building E were initially expected to be done between 2022 and 2024.

150. Within the pre-construction services period, the employer (i.e. the United Nations) and the contractor⁵ are required to work in good faith to agree on the terms and conditions to achieve the guaranteed maximum price. The Board acknowledges the relevance of these provisions, considering that this early involvement of the contractor should improve detailed design and cost certainty, while creating a more integrated project team and reducing the likelihood of disputes. Indeed, by recognizing any potential issues at an early stage, the employer and contractor can make the best plans to avoid issues and try to remove as many unknown variables as possible, thereby reducing risks. Every request for change from the employer will expose it to the risk of significant costs and delays.

151. The Board noted that the contract has been prepared using contract templates published by the International Federation of Consulting Engineers. The main clauses are in line with the market standards for operations of this type, which provide for reasonable profit of 5.5 per cent, a bank guarantee for performance equal to 5 per cent of the contract price, a warranty period of 5 to 10 years, a maximum amount of delay damages equal to 5 per cent of the contract price as of the effective date of the contract, and retention money equal to 5 per cent of the contract price. It is also worth mentioning that the contract provides for a cost savings-sharing mechanism, whereby the employer and the contractor share the cost savings if the final price at substantial

⁵ The contractor for building E is the same as the one for the historic buildings.

completion is below the guaranteed maximum price (for instance, the savings are shared 50/50 if the final price is between 90 and 98 per cent of the guaranteed maximum price).

152. It is the contractor's obligation to submit a design proposal, to execute, test, commission and complete the works in accordance with the contract and the employer's instructions, and to remedy any defects in the works. If, after the completion of the pre-construction services period, the contractor discovers any error, fault or other defect in the specification or drawings, such error, fault or defect shall be remedied at the contractor's risk and cost. At the end of the pre-construction services period and once the guaranteed maximum price has been approved, the contractor will therefore be largely responsible for design and prices. As a result, it can be assumed that the contractor will be extremely vigilant about the definition of costs during the pre-construction services period.

153. The contract was signed on 25 January 2023 for SwF 164,156,028. The Board notes that the contract price details (schedule 7 of the contract) show significant differences between the employer's cost estimate and the agreed cost plan total for some important items, such as the dismantling of the E2 tower, without any global financial impact at this stage.

154. The pre-construction services period started immediately after the contract signature, and the early action works on building E, which include the removal of asbestos and the strip-out and dismantling of the office tower, will begin as soon as conferencing services and staff have moved out of the building, which is tied to the return to service of the conference facilities in sections AC, AB and A (Assembly Hall) of the historic buildings. The next milestones as presented in the pre-construction services contract are as follows: pre-construction services period ongoing, early action works (indicative start date: 17 July 2023), guaranteed maximum price to be agreed prior to the end of the pre-construction services period and no later than 365 days after the date of signature (i.e. by 25 January 2024), and completion of works, subject to the issuance of the notice to proceed (indicative date: October 2025).

155. The Board noted that the first significant milestone has already been missed, as the guaranteed maximum price has not yet been agreed. To date, several work packages have been sent out to the market for tender with the aim of agreeing the guaranteed maximum price by the end of 2024. The employer organizes specific meetings to monitor the forecasts and the progress of the procurement, using a collaborative planning approach that involves the client, the designer and the contractor. However, the contractor's progress in the pre-construction services phase continues to suffer from delays as the schedule is compressed and the number of documents that need to be revised and resubmitted for approval increases dramatically.

156. Consequently, despite the fact that, in the latest annual progress report of the Secretary-General on the strategic heritage plan ([A/78/503](#)), completion in 2026 is forecast, this date seems unrealistic. The Board also notes that the risk management firm, in its monthly report of February 2024, indicated that this expected date had "high uncertainty and will likely suffer deterioration" and forecast that the date of completion, at the P80 confidence level, would be June 2027. This delay will have an impact on the critical path of the strategic heritage plan project, with implications for the whole project timeline and consequently the final relocation of staff from building E. The Board also notes that this provisional timeline does not consider any potential descoping and the impact of the related decision-making process in terms of further delays.

157. Furthermore, the guaranteed maximum price, which remains unknown at this stage, coupled with anticipated delays, contributes to the uncertainty surrounding the overall project cost. While a substantial part of the cost variation falls within the contractor's responsibility, there is another significant part, relating to additional work

or delays, that can still fluctuate between now and the date of the agreement on the guaranteed maximum price, without it being possible to determine its precise financial impact at this stage. In this regard, it is worth noting that the risk management firm, in its January 2023 quarterly risk report, indicated a P80 variation of SwF 42.7 million.

158. These findings reinforce the need for tighter project management to limit the number of change requests during construction and to address the numerous quality issues that have adversely affected the timeline and cost of the renovation of the historic buildings, in order to attempt to control both the risk of cost overruns and delays with regard to building E.

159. The Board recommends that the Administration, in consultation with all stakeholders: (i) immediately review the design of building E, assess any relevant modifications to be requested during the pre-construction phase, and act swiftly accordingly to limit subsequent changes during the dismantling and renovation phases; and (ii) review existing quality monitoring under the contract and identify ways to strengthen it.

160. The Administration accepted the recommendation.

9. Heritage preservation

161. The furniture and most of the artworks present in the compound have been stored and protected in a satisfactory manner. However, while a Swiss foundation has offered to finance the construction of a building dedicated to the storage of the League of Nations archives, the question of the protection, during and after the renovation work, of the library's 45 linear km of collections spread over 10 floors of shelving was still under consideration at the time of the audit.

162. The Secretary-General declared the preservation of the heritage to be a key goal of the strategic heritage plan project. In his report on the strategic heritage plan ([A/68/372](#)), he indicated that one of the key objectives for the renovation of the Palais des Nations, established at the outset of developing the strategic heritage plan, was to preserve the heritage, prevent irreversible deterioration or damage, and restore and maintain the capital value of the Palais des Nations and its content.

163. The heritage content of the United Nations Office at Geneva comprises the following items:

Table 7
Heritage content of the United Nations Office at Geneva as of March 2024

<i>Type</i>	<i>Quantity</i>	<i>Details</i>	<i>Initial location</i>
Artworks	1,299	Paintings, drawings, photography, decorative arts, sculptures, etc.	Vault and high-density mobile shelving in building B, display in public spaces and offices
Heritage furniture	194	Mostly League of Nations heritage furniture and Charlotte Perriand furniture	Public spaces and offices
United Nations and League of Nations archives	Around 15 linear km	League of Nations archives are registered on the United Nations Educational, Scientific and Cultural Organization Memory of the World Register	Special room on first level of building B (League of Nations); various rooms in the basement of other sections of the historic buildings and in the E building (United Nations)

<i>Type</i>	<i>Quantity</i>	<i>Details</i>	<i>Initial location</i>
Library collections	Around 45 linear km	Books, publications and diverse documents	10 floors of stacks in the building B library and one storage room in building E

Source: Board of Auditors.

164. The heritage items constitute part of the United Nations legacy to the history of international relations, and some of them are of universal value. They therefore deserve to be properly preserved. They are currently stored mainly in section B of the Palais des Nations. To properly preserve the collections and archives, and especially those on the Memory of the World Register, the United Nations Office at Geneva Library and Archives are supposed to follow the international standard ISO 11799.⁶ However, neither the current situation in section B, nor the other archive repositories in sections A, C, S and E, is compliant with these rules, for example, in relation to fire detection, ventilation and room climate control.

165. In terms of technical objectives, the main aim of the renovation of section B of the Palais des Nations is to meet the relevant fire protection regulations, renew the outdated electricity network and waterproof the leaking glass roof. This section is divided into two main areas: (i) the library, museum and offices, and (ii) the stacks. It has certain distinct structural characteristics compared with the rest of the Palais des Nations, as it was designed later thanks to a donation from John D. Rockefeller Junior, and its design took advantage of the construction innovations of the 1920s and 1930s. The structure of the ten-storey stacks is made of steel and the shelves serve as the load-bearing structure. This method of construction exposes the building to the risk of collapse in case of fire.

166. In order to comply with fire protection regulations, the strategic heritage plan team, with the design firm, plans to reinforce the stacks part of the section through the pouring of concrete walls alongside the outer walls and the implementation of specific fire reduction systems such as an oxygen reduction system. The strategic heritage plan team at present plans to remove only part of the contents of the United Nations Office at Geneva Library and Archives, that is, the artworks and the archives of the League of Nations, at the time of the works. The estimated cost of the task is SwF 0.5 million. According to information given to the auditors, the archives of the League of Nations and of the United Nations, totalling 15 linear km, might benefit from a donation by a Swiss foundation for the construction of a new dedicated building to store the archives and some works of art.

167. However, the library collections are supposed to stay in the stacks during the work. Plastic tarpaulin and a wooden structure installed by the contractor will serve as a barrier against dust, deterioration and damage. Sufficient consideration must be given to the risk posed by this renovation method. At the United Nations Office at Geneva Library and Archives, heritage curators in the archives field share the opinion that the mitigation measures to preserve the collections during the works are insufficient.

168. An independent expert has been commissioned to review the drawings and the technical submissions in order to ensure that appropriate measures for the preservation and protection of library collections and archives are being taken by the strategic heritage plan team and the United Nations Office at Geneva Library and Archives. A costing exercise for the removal of all the collections during the

⁶ ISO 11799:2015, Information and documentation – Document storage requirements for archive and library materials.

renovation work is planned. At the time of the audit, the strategic heritage plan team had not submitted its conclusions.

169. From the outset of the strategic heritage plan, it was planned that this section would be renovated during the final phase of the Palais des Nations works. The renovation has therefore not yet started. As indicated above, the strategic heritage plan team is exploring options for cost savings. The partial or total descoping of section B is one of the cost-savings options that could be explored as the renovation works have not started. However, the situation concerning fire protection and the objective of heritage preservation must be considered.

170. The contractor for the renovation of the historic buildings was requested to properly store and preserve the artworks and the heritage furniture. Temporary warehouses were installed to store the pieces during the works. As of March 2024, 213 items were stored in these warehouses. They are properly packed and stored in adequate conditions, with controlled conditions of hygrometry, heat and light. The strategic heritage plan team has an art and heritage expert in house to assess the preservation and monitor the situation.

171. A Swiss foundation recently agreed to fund the construction of a new archives building. The provisional budget for the project is SwF 25 million (at the time of the audit, the agreement had not yet been signed). The project will provide adequate facilities to the United Nations Office at Geneva for the preservation of its United Nations and League of Nations archives, currently consisting of around 15 linear km. This does not include the 45 linear km of library collections and the artworks. The programme includes stacks, high-density mobile shelving, a digitalization studio and technical areas. The building will not be completed before the end of the strategic heritage plan as the agreement has not been signed and the preparatory works have not yet started. With regard to the scope and the timeline of the project, the challenges described above for section B remain applicable.

172. The Board recommends that the Administration, in order to guarantee the long-term preservation of the library collections, artworks, archives and furniture, ensure that adequate protocols and measures are in place: (i) to prevent irreversible deterioration and damage to the Palais des Nations heritage during renovation works and (ii) to provide a safe location for heritage components after renovation.

173. The Administration accepted the recommendation.

174. Once the United Nations Office at Geneva premises have been renovated, they will constitute an appropriate space to display the artworks. However, the exhibition areas are limited and subject to constraints due to multiple factors, including size of the walls, function of the space, light, type of area, intensity of visitor flows and balance in geographical representation.

175. The Director-General of the United Nations Office at Geneva established a working group on the hanging and display of works in the new and renovated spaces. Taking the above factors into account, the members of the group will make proposals for displays in public spaces. They will also suggest themes for temporary exhibitions. The strategic heritage plan team is not represented on the working group even though the strategic heritage plan has an impact on the length of storage and the reinstallation of art pieces. Overall, the Board welcomes this initiative, which is aligned and linked with the key objectives of the strategic heritage plan.

176. As of March 2024, 697 out of 1,300 artworks were not displayed in the premises of the United Nations Office at Geneva and remained in storage.⁷ Indeed, the Office

⁷ The artworks stored in the temporary warehouses are not included in the figure as they were

has a limited number of display areas. Like the library collections and the archives, the artworks are not preserved in suitable conditions; for example, there is a lack of thermal and hygrometric control, insufficient numbers of shelves and limited fire protection. It would be beneficial to actively propose lending these artworks to permanent missions, so they can be exhibited in public museums and public spaces around the world. Currently, only 16 artworks are lent to the permanent missions that donated them.

D. Acknowledgement

177. The Board wishes to express its appreciation for the cooperation and assistance extended to its staff by the Director-General of the United Nations Office at Geneva and by members of her office.

(Signed) **Hou Kai**
Auditor General of the People's Republic of China
Chair of the Board of Auditors

(Signed) **Pierre Moscovici**
First President of the French Cour des comptes
(Lead Auditor)

(Signed) **Dorothy Pérez Gutiérrez**
Acting Comptroller General of the Republic of Chile

24 July 2024

shown in the United Nations Office at Geneva prior to the renovation works.

Annex

Status of implementation of recommendations up to the fiscal year ended 31 December 2022 on the strategic heritage plan

No.	Audited period	Report reference	Recommendation of the Board	Administration response	Board's assessment	Status after verification			
						Implemented	Under implementation	Not implemented	Overtaken by events
1	2017	A/73/157 , para. 316	The Board recommends that management update and calculate the applicable and potential rental income of premises based on current contracts, data and realistic assumptions, taking into account the number of relocating staff, appropriate rental cost (using the arm's length principle) and an updated funding key for OHCHR.	The United Nations Office at Geneva states that rental income projections are prepared annually as part of the submission for the United Nations Office at Geneva under income section 2 of the proposed programme budget. Projections are based on the latest available information and assumptions. The previous income projection was prepared for the 2024 budget period. The funding key for OHCHR is updated annually at the beginning of each year. The previous update took place in February 2023 and was included in income section 2 of the proposed programme budget for 2024 (A/78/6 (Income sect. 2)) published in May 2023.	The Board noted the Administration's response based on the office space rental practice of the United Nations Office at Geneva and considers the recommendation as implemented.	X			
2	2017	A/73/157 , para. 318	Furthermore, the Board recommends that management charge the cost for maintenance and for safety and security for the new building proportionally to all potential users in accordance with their individual needs.	The United Nations Office at Geneva states that entities and extrabudgetary funded activities for which the United Nations Office at Geneva was not resourced to provide maintenance services are already subject to the payment of rental charges, irrespective of where they are located in the Palais des Nations. Various entities have already permanently relocated to building H, and these entities are paying for maintenance costs. With respect to security-related charges, given that the overall headcount of people working within the Palais des Nations security perimeter has not yet increased (due to the fact that other buildings are still closed for	The Board noted the Administration's response based on the office space rental practice of the United Nations Office at Geneva and considers the recommendation as implemented.	X			

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				renovation), no additional costs have been incurred. However, once building H is no longer in use as swing space and additional security requirements related to renovated premises and increased headcount are known, additional charges will be introduced, if needed.					
3	2019	A/75/135 , para. 114	The Board recommends that the United Nations Office at Geneva define and document a forward-oriented transversal strategy on how the building information modelling method would support the Office throughout the entire lifetime of the buildings of the Palais des Nations.	The United Nations Office at Geneva states that the building information modelling strategy document has been issued.	The Board acknowledged the completion of the building information modelling strategy and considers the recommendation as implemented.	X			
4	2022	A/77/94 , para. 123	The Board recommends that the strategic heritage plan team ensure that the works, tests and defects noted on the punch list are addressed as expeditiously as possible.	The United Nations Office at Geneva states that the updated punch list as of February 2024 has been provided to the Board. There has been no system handover since the last Board visit. However, senior management meetings with Implenla have recently been productive (a new project manager has been appointed and Implenla reinforced the team to provide missing documentation and complete remaining works, close non-conforming forms, etc.). It appears that Implenla wants to make as much progress as possible by June 2024 and the strategic heritage plan team will plan with the Facilities Management Section to deliver the systems before summer.	The Board noted that the punch list works have not yet been completed and considers the recommendation as under implementation		X		
5	2022	A/77/94 , para. 125	The Board recommends that the strategic heritage plan team closely supervise the operation and maintenance carried out by the contractor with respect to the systems not yet finally accepted,	The United Nations Office at Geneva states that the updated punch list as of February 2024 has been provided to the Board. There has been no system handover since the last Board visit. However, senior management meetings	The Board noted that the punch list works have not yet been completed and considers the recommendation as under implementation		X		

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			as indicated on the punch list, until those systems are fully approved by the strategic heritage plan team and are then able to be operated and maintained by the United Nations Office at Geneva.	with Implenia have recently been productive (a new project manager has been appointed and Implenia reinforced the team to provide missing documentation and complete remaining works, close non-conforming forms, etc.). It appears that Implenia wants to make as much progress as possible by June and the strategic heritage plan team will plan with the Facilities Management Section to deliver the systems before summer. In addition, the strategic heritage plan team and the Facilities Management Section are hiring additional resources to manage the finalization of the systems not yet accepted. A contractor will provide its expertise to examine the latest status of the handover process for building H and develop a full action plan and a remedial strategy to mitigate risks related to the operation and maintenance of the new building and the renovated Palais.					
6	2022	A/77/94, para. 134	The Board recommends that the strategic heritage plan team takes the necessary steps to reach an agreement with the contractor for building H so that the solar panels can produce electricity as soon as possible.	The United Nations Office at Geneva states that the strategic heritage plan team has weekly meetings with Implenia and work is progressing on the solar panels. An inspection has been scheduled after which the panels will be able to produce energy. The system has been tested and is fully functional. The strategic heritage plan team is currently working with Implenia to finalize the supervision system (production metering, alarms notification, etc.) and prepare the handover of the photovoltaic installation to the United Nations Office at Geneva. The handover is planned for June 2024.	The Board noted that the handover of the photovoltaic installation is in progress and to be finalized in June 2024. The Board considers the recommendation to be implemented.	X			

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7	2022	A/77/94 , para. 219	The Board recommends that the responsible service unit of the United Nations Office at Geneva work closely with the strategic heritage plan team and continue to work to assess whether the implementation of the strategic heritage plan will effectively meet Member States' expectations for a reduction in maintenance costs borne by the regular budget for United Nations Secretariat operations at Geneva.	The United Nations Office at Geneva considers that this recommendation cannot be implemented until the end of the strategic heritage plan project. As the target date is the end of 2026, the United Nations Office at Geneva proposes that the recommendation be closed and reassessed closer to the completion of the strategic heritage plan project.	Considering that building H has already been handed over to the United Nations Office at Geneva, the Board considers the recommendation as overtaken by events.			X
8	2022	A/77/94 , para. 232	The Board recommends that the United Nations Office at Geneva decide on whether to perform reactive or preventive maintenance, or a combination of both types of maintenance, for equipment and technical infrastructure based on a criticality and cost-benefit analysis.	The United Nations Office at Geneva states that the current day-to-day approach to maintenance in the Palais des Nations uses a combination of planned and reactive maintenance, where the Facilities Management Section performs preventive maintenance within the limits of the available budget, giving priority to actions in line with the regulatory framework, business continuity and manufacturer recommendations related to the equipment. Preventive maintenance is aimed at optimizing performance during the life of the equipment. Reactive maintenance is performed when no preventive maintenance is required or possible. In the case of equipment failure, many aspects are considered before choosing to repair or replace the equipment altogether. A quick analysis is performed by maintenance teams based on their experience and knowledge to compare the cost of repair to the cost of replacement, as well as the criticality and the business continuity impact of the equipment. Once	The Board noted that the United Nations Office at Geneva declares that it uses a combination of reactive and preventive maintenance and considers the recommendation as implemented.	X		

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9	2022	A/77/94 , paras. 257 and 259	<p>The Board recommends that the strategic heritage plan team improve its oversight of the work of the design services firm and its quality control procedures to ensure that future technical designs are clearer and more accurate.</p> <p>In addition, the Board recommends that the strategic heritage plan team assess if there is a potential for recouping any additional costs that may have arisen as a result of inaccuracies or incompleteness in technical design.</p>	<p>assessed, the Facilities Management Section either repairs or replaces the equipment. The United Nations Office at Geneva therefore considers this recommendation as implemented, as it is using a combination of reactive and preventive maintenance, as recommended by the Board.</p> <p>The United Nations Office at Geneva agrees that it may be possible to recoup some costs related to errors and omissions but the Organization would need to prove gross negligence on the part of the contractor. This is a decision that would need to be taken not just by the strategic heritage plan project team but by the most senior members of the Organization. The decision would need to be taken on the advice of the Office of Legal Affairs in full consideration of all the risks associated with legal action. Management would like to further note that architects and engineers have professional liability insurance for errors and omissions to cover any claims arising from the quality of their work product. As professional designers, they are responsible for performing the services with the degree of skill, care and diligence ordinarily exercised by other recognized professionals for similar projects but they are not responsible for providing a perfect result. There are industry benchmarks for such claims, which would have to be levied for gross negligence, malpractice and errors and omissions, depending upon the complexity of the project in question. A total change order value of less than 1 per cent of the value of the contract</p>	The Board considers the recommendation as overtaken by events.				X

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				works as is currently the case for the large and complex renovation of the historic buildings (not all of which is directly related to errors and omissions) is significantly below such benchmark levels. It is thus very difficult to recover additional costs related to design errors. Furthermore, any discussion of cost recovery or damages would trigger an adversarial relationship, liability insurance and potential costly and time-consuming litigation or arbitration to come to an agreement.					
10	2022	A/77/94 , para. 296	The Board recommends that the United Nations Office at Geneva ensure the further revision and incorporation of all relevant details into the works of art database, wherever possible.	The United Nations Office at Geneva states that the United Nations Library and Archives at Geneva presented the updated artworks database and the updated inventory work to the Board in December 2023.	The Board acknowledged the updated artworks database and inventory work and considers the recommendation as implemented.	X			
11	2023	A/78/5 (Vol. I) , para. 305	The Board recommends that the Administration assess whether there is potential for recouping any avoidable costs that may have arisen, and closely monitor the technical steps of the programme in order to anticipate and prevent changes resulting from the mistakes or shortcomings of its vendors.	The United Nations Office at Geneva states that the strategic heritage plan team has taken on board the recommendation of the Board and is reviewing the options. To this end, the strategic heritage plan team has hired additional architectural resources to provide oversight to the design services firm. The strategic heritage plan added an additional temporary position for an architect (P-4), as requested in the eighth annual progress report of the Secretary-General on the strategic heritage plan (A/76/350) and subsequently approved by the General Assembly in its resolutions 76/246 A and 77/263 A for the duration of 2022–2023. The strategic heritage plan team has also hired an additional architect through the team's contracted project management firms to provide support.	The Board noted that additional costs are still being discussed and considers the recommendation as under implementation.		X		

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				<p>It should be noted, however, that the majority of the design firm's technical design work is now finished with the completion of building H and of the technical design portion of the renovation. The contract for building E is a design-build contract and therefore the technical design will be completed by the construction contractor, based on the design intent (detail design only) developed by the design firm on behalf of the United Nations. The design firm's role will be limited to verifying the design intent of the final design, while the construction contractor will have liability for the overall design. The decision to proceed in this manner was made in order to mitigate the risks associated with a design produced by the United Nations.</p> <p>On building H, the strategic heritage plan team, in close collaboration with the Purchase and Transportation Section, prepared a negotiation plan (provided to the Board) to finalize the outstanding works in building H and close the accounts. A first meeting with Implenla was held on Friday 2 February 2024 (notes provided to the Board). Discussions are ongoing but Implenla indicated that it aimed to finalize the outstanding issues by June 2024.</p>				
12	2023	A/78/5 (Vol. I), para. 306	The Board recommends that the Administration design an alternative plan to ensure OHCHR moves in on schedule even in the event the works on building E are delayed.	The United Nations Office at Geneva states that the strategic heritage plan team and the transition team have put in place an alternative plan for the moves by OHCHR to ensure they remain on schedule even if the works on building E are delayed.	Based on the timeline provided, the Board considers the recommendation as overtaken by events			X

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						Implemented	Under implementation	Not implemented	Overtaken by events
13	2023	A/78/5 (Vol. I), para. 307	The Board recommends that the Administration resolve all pending issues for building H before the end of the liability period.	The United Nations Office at Geneva states that the strategic heritage plan team, in close collaboration with the Purchase and Transportation Section, prepared a negotiation plan to finalize the outstanding works in building H and close the accounts. A first meeting with Implenla was held on Friday, 2 February 2024 (notes provided to the Board). Discussions are ongoing but Implenla indicated that it aimed to finalize the outstanding issues by June 2024.	The Board noted that negotiation is still pending and considers the recommendation as under implementation.		X		
14	2023	A/78/5 (Vol. I), para. 308	The Board recommends that the Administration conduct a space optimization study by the end of 2023 and take steps to significantly increase the occupancy rate of the United Nations Office at Geneva premises, including building H.	The United Nations Office at Geneva states that a project has been initiated as the first part of a space optimization study to take this action forward. It is being coordinated by the transition team, with support from the strategic heritage plan team and the Facilities Management Section, and with consultations with entities and staff representatives. The issue was discussed at the fifteenth and sixteenth meetings of the Transition Board, which agreed an outline action plan, including a revision of the information circular detailing the space allocation policy, a review of overall blocking and stacking, which is expected to remain fundamentally unaltered, and implementation of the revised space allocation methodology before entities are moved into renovated buildings. The new information circular has recently been approved and will now be progressively implemented across all areas of the Palais des Nations. Following instruction from the Transition Board that fundamental blocking (locations) should not be	The Board notes that a space optimization study was delivered on 31 January 2024 and guidelines on the occupancy rate of the United Nations Office at Geneva premises, including shared spaces, were issued on 2 November 2023. The Board considers the recommendation as implemented.	X			

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				adjusted, this will require a review of all stacking (layouts) for existing long-term occupants of building H, those who will occupy space in the newly renovated Palais, the swing spaces for entities that will take up temporary accommodation and the accommodation plan for OHCHR moving from the Motta building. This significant amount of work will continue throughout the first half of 2024. Even though work will continue on this topic in 2024, the United Nations Office at Geneva considers that this recommendation has been implemented, as significant steps have been taken to increase the occupancy rate.					
Total number of recommendations					14	7	4	0	3
Percentage of the total number of recommendations					100	50	29	0	21