

Budget and Schedule Status of Selected Projects Are Mixed, and State Could Strengthen Oversight

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A report to congressional committees.

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What GAO Found

Across 11 selected UN capital projects that were completed or in progress from December 31, 2014, through December 31, 2024, seven projects were within budget and three were on schedule. For the projects that experienced budget increases and schedule delays, GAO found that multiple factors contributed to the increases and delays. For example, as of May 2025, the Strategic Heritage Plan project (SHP) was 10 percent over budget and 4 years behind schedule. COVID-19 reduced the number of workers who could be on site, causing schedule delays, and challenges coordinating construction work with contractors slowed progress, according to SHP officials. However, the Gigiri Master Plan, located in Nairobi, Kenya, is on budget and on schedule, in part because of effective project monitoring and reporting, with construction expected to be completed in 2029.

Coordinating U.S. oversight of UN capital projects is a Department of State responsibility. State's Bureau of International Organization Affairs (IO) monitors UN capital projects through mechanisms including reviewing reports, attending meetings, and engaging with UN officials. However, GAO found that opportunities exist for State to strengthen its oversight of projects. For example, State IO officials do not systematically monitor key indicators (e.g., budget and schedule) and do not have guidance that identifies indicators, triggers, or steps for taking action to address issues with capital projects. Establishing such guidance could provide a useful tool for fulfilling oversight responsibilities and could help minimize budget or schedule overruns.

To help mitigate risks, UN officials identified lessons learned, including through collaboration between project officials and on-the-job experience, and applied them to capital projects. These lessons help projects avoid design complications, increased costs, and schedule delays. They also help strengthen governance and support business continuity through use of swing space (see below). For example, the Gigiri Master Plan and other projects created steering committees to strengthen their governance structures by informing, advising, and constructively challenging the project director.

Temporary UN Workspaces Support Continued Operations During Construction



To mitigate the effects of renovation activities on business continuity in a cost-effective way, the International Labor Organization (ILO) project repurposed metal containers to serve as temporary workspaces (swing space) and placed them on the ILO campus. Using metal containers as swing space has supported business continuity throughout the renovation, according to ILO project officials. In addition, ILO intends to resell the metal containers after the project is completed to offset costs, according to the officials.

Source: GAO (data); Graham Dore/ILO (photo). | GAO-26-107577

Why GAO Did This Study

In the past 10 years, the UN has undertaken several significant capital projects, collectively valued at more than \$4 billion, with the aim of bringing its workspaces up to modern usability, safety, security, and environmental standards. In 2023, the U.S. was the largest financial contributor to the UN. State, the lead U.S. agency on foreign affairs, advances U.S. interests at the UN.

A House Committee Report includes a provision for GAO to review UN capital projects with a total budget of \$25 million or more in the past 10 years. This report examines factors that have contributed to changes in budget and schedule for selected UN capital projects, how State monitors the progress of projects, and lessons learned, among other objectives.

To address these objectives, GAO selected 11 UN capital projects with budgets of over \$25 million that were either completed or ongoing in the period from December 31, 2014, through December 31, 2024. GAO analyzed UN documents, reports, and guidance related to budget, schedule, fraud mitigation, and lessons learned. GAO also interviewed State and UN officials and relevant contractors. Additionally, GAO conducted field visits and met with officials at UN headquarters in New York and at project sites in Geneva.

What GAO Recommends

GAO is recommending that State IO develop guidance that outlines how it should oversee large-scale UN capital projects. State agreed with the recommendation.