



Report of the Comptroller and Auditor General Volume 2 (Issued September 2011)

Chapter 44 – Development of Primary Care Centres January 2012 Update

Chapter 44 of the report examines the delivery of Primary Care Centres (PCC's) nationally, focusing on the delivery process (such as selection, evaluation, procurement) and the success of the strategy.

Introduction

There is no contractual commitment on GPs to participate in primary care teams, despite it being government policy since 2001. The HSE in implementing this policy identified the need, in developing the centres identified in the policy, to ensure GP presence in those centres and their participation in the teams.

Therefore the assessment of delivery options for the centres was undertaken with an acceptance that primary care teams would be co-located with GP groups in a single location. This was already policy and any evaluation to determine the most economically advantageous way of delivering the centres would start from this point.

If at any stage in the future an alternative contractual obligation on GPs to participate in co-located teams was to be established then the strategy for delivery of the infrastructure would need to be revised.

The HSE considers the program to be progressing well in delivering the centres in the economic climate of the last number of years. The cost to the exchequer in this time period compares very favourably to traditionally funded health projects.

Below is an update and comment on each of the conclusions in the report. Chapter conclusions are in bold italics with HSE observations after each one.

C and AG Conclusion — PCT Accommodation

'The development of primary care centres and the co-location of PCT staff is lagging well behind schedule.'

While it is accepted that there can be situations where a PCT will operate from a number of locations — for example, where the target population is widely dispersed over a large geographic area — the very large number of locations currently in use for delivery of primary care means that the planned centralisation of PCT services in the communities they serve has substantially not yet been achieved'.

HSE Observation

Between 2001 and 2008 there were 8 primary care centres developed. Between 2008 and 2011 the Board of the HSE approved proposed leases for Primary Care Centres in 210 separate locations. Currently 39 Primary Care Centres are in operation, 21 of which have been procured by lease agreement.

A further 14 are in construction/fit; 41 are at planning stage or waiting to commence construction and negotiations are continuing on 37 more. This leaves 97 locations where negotiations have ceased and offers withdrawn from the market.

The speed of the roll-out of Primary Care Centres has been impacted by the rate of GP sign up which has slowed due to their economic situation, the property market and the current funding environment.

C and AG Conclusion – Appraisal of Provision Options

'A detailed economic appraisal should have been carried out by the HSE before it launched its leasing programme. In the event, it was completed after leasing proposals had been invited from developers for 259 locations, but before letters of intent to take up lease offers were issued.'

The HSE's evaluation of the options for procurement of primary care centres was deficient in a number of respects.

□ The assessment of benefits did not quantify the expected impacts of the various accommodation options on service users or on the operation of PCTs.

□ The assumptions used in projecting costs were not adequately substantiated.

□ Some options for provision, such as procurement of centres as bundled PPP projects, were not explored.

□ The scale of cost of the programme, and its likely affordability in the context of the HSE's overall budget, were not addressed in the evaluation.

Overall, these deficiencies would indicate that the appraisal carried out fell short of what would be required to guide decision-making in relation to a capital programme worth substantially in excess of €1bn'.

HSE Observation

The HSE did not launch its leasing programme prior to the completion of the Cost Benefit Analysis (CBA). A business case for delivery of centres could not be completed without evaluating market conditions and likely costs for private sector provision of centres. The HSE did not know if there would be a market or an appetite for the provision of PCCs by lease agreement. It was not known if the notices placed in the national papers requesting expressions of interest would generate much interest. It was only after a strong response was received and holding initial discussions with a number of the bidders was it known for certain that procurement by lease agreement was a live possibility. This exercise also allowed a realistic view of the level of rent the HSE would have to pay the market.

No commitments of any description were entered into prior to the completion of the Cost Benefit Analysis and its acceptance by the Board.

Impact on service users

The evaluation of the delivery options was undertaken by Primary Care Management and staff who provide the service. All the variables outlined in the report were evaluated. The impact on patients and PCT operation was rated. The rating was not translated into a financial value but this is an acceptable method of evaluating benefits as outlined in the Department of Finance document Guidelines on the Appraisals and Management of Capital Expenditure Proposals in the Public Sector.

Costs substantiated

The HSE does not accept that costs were not substantiated. All costs were based on actual tenders received for Primary Care Centres built by the HSE and an average cost per m2 adopted. Lease costs were based on the results of the first market soundings. There is only one third party (QS) figure published (in 2010) for primary care centre and this was based on one single centre that was never developed and as such is not an appropriate benchmark. There were no independent guides for the construction cost of primary care centres at the time of the preparation of the Cost Benefit Analysis.

Bundled Primary Care Centres

The procurement of PCCs in bundles was discussed with the National Development Finance Agency and rejected due to the issue of variable GP responses to the expressions of interest. It was felt that the entire bundle could collapse because of reluctance of GPs to participate in one or more of the locations. The omission was in not stating this consultation in the Cost Benefit Analysis.

Affordability

The Primary Care Centre programme is an extremely large scale programme. Its affordability was at the forefront of the HSE's analysis and assessment at all times. This featured periodically at board meetings of HSE and the scale of the program is recognised in the Cost Benefit Analysis. The option delivering the most benefits (according to the Cost Benefit Analysis) was rejected because of its non affordability. The HSE would find it difficult beyond this to ascertain affordability – scale and cost was known and was affordable within the HSE vote.

C and AG Conclusion – Leasing

'The cost of accommodation procured under lease arrangements depends on the agreed rental and service charge costs and the size of the premises leased.'

The rents agreed for leases were set by reference to benchmarks assessed by the HSE. Those benchmarks were based on independently-assessed market rents, with the addition by the HSE of an additional amount for fitting out costs. The HSE then applied a target discount rate to arrive at location-specific ceiling rates for negotiations for approval by the HSE Board. In general, deals were agreed within the ceiling levels approved by the Board in 2008 and 2009.

The HSE's benchmark levels for rents reduced broadly in line with commercial market rents between 2008 and 2010. However, because it concluded that deals could not be finalised on leases at the ceiling rates set in July 2010, the Board agreed in January 2011 to increase the level of rents it was willing to pay by around 16%.

The HSE set norms for the size of primary care centres it was willing to lease. Of four lease properties reviewed, three were within the specified norm, while one was about 24% more than the expected maximum space. The HSE has stated that in the latter case, an extended range of services will be provided from the centre.

Of the centres examined, three had catchment populations within the target range of 7,000 to 10,000. In the remaining case, the catchment population exceeded the upper end of the range by almost 4,000. These estimated catchment populations were based on the 2006 population figures. The catchment populations of all centres will require reassessment in the light of the results of the 2011 census. This may have implications for the location of some planned centres'.

HSE Observation

A new needs assessment review is nearly complete (final draft awaiting sign-off). The centre locations have been reassessed accordingly.

The ceiling set by the Board for leases paid was calculated at 18% below market rate. No agreement to increase these rates was approved. The size of the discount was reduced from 18% to 5% for a small number of locations only in 2010 and applies to the then current market rate

C and AG Overall Conclusion

'The HSE is engaged in a substantial programme for development of a national network of centres for the delivery of primary care. While no recent projections of the cost of the programme have been published, it is evident, based on the stated targets, that the capital cost of the centres is likely to be significantly in excess of €1 billion'.

HSE Observation

The HSE board since 2008 has received regular updates on the centres and their costs. This is not necessarily data that HSE would publish beyond board review.

C and AG Conclusion

'The development of the care centres is lagging significantly behind the targets set in the National Development Plan 2007-2013. While the Plan envisaged the provision of accommodation for 500 PCTs by 2011, only 24 centres catering for 29 PCTs had commenced operation by end 2010. Given the number of centres in construction, only 44 centres catering for 59 PCTs are expected to be operational by the end of 2011. This would represent about 12% of the original NDP target for end 2011'.

HSE Update

39 PCCs catering for 55 PCTs have been delivered by the end of 2011. Another 15/16 PCCs catering for an additional 21/23 PCTs will be delivered in 2012.

C and AG Conclusion

'The HSE has cited difficulties being experienced by developers in securing funding as a factor in the delays. While the HSE reduced the level of rent it was willing to pay in line with the drop in commercial rents up to mid-2010, it decided in January 2011 to increase its ceiling rates by around 16%.'

HSE Observation

The wording of this conclusion is misleading. The HSE was always achieving an 18% discount from market rates. Due to the market conditions in 2010 this discount was reduced to 5%. This is still a discount from today's much reduced rates and it was only applicable to 24 sites identified in 2010, not earlier sites.

C and AG Conclusion

'The HSE has chosen to procure the centres through leasing, which has many of the characteristics of a public private partnership. The key difference is that at the end of the (typically) 25-year lease term, the HSE will not acquire property. It will instead have the option to renew the leases on renegotiated terms, or to seek alternative accommodation.'

A detailed appraisal should have been carried out before the HSE launched a large-scale leasing programme. The appraisal of the options for procurement of primary care centres carried out later was deficient in a number of significant respects. In particular, the likely impacts of the accommodation options on service users and on the operation of PCTs were not quantified, and the basis for projection of costs was not adequately substantiated. The scale of cost of the programme, and its likely affordability in the context of the HSE's overall budget, were also not addressed. Overall, the deficiencies would indicate that the appraisal fell short of what would be required to guide decision making in relation to a major capital programme.'

HSE Observation

HSE do not agree with this conclusion. The key difference to a PPP is not the ownership in year 25 as this small residual value is included in the Cost Benefit Analysis, but rather it is the ability of the HSE to break the lease and vacate the building if GPs are not present in the building and participating in primary care teams. All funders have stated this element as the single biggest challenge in delivering these schemes.

With regards to adequacy of Cost Benefit Analysis see previous comments. Cost Benefit Analysis was carried out in accordance with the Department of Finance's Guidelines on the Appraisals and Management of Capital Expenditure Proposals in the Public Sector.

C and AG Conclusion

'Legal commitments have been entered into for a substantial number of projects yet to be delivered based on prices prevailing in 2008 and 2009. So much has changed in the property development market since the commencement of the leasing programme that a mid-term review of the programme objectives and procurement approach may now be warranted so as to ensure that best value for money will be achieved'.

HSE Update

This review is near completion.

C and AG Conclusion

'Such a review should assess the extent to which accommodation options are likely to deliver the benefits expected for community-based primary care centres i.e. easier access for patients and carers to required services, more effective and efficient treatment as a result of improved communication between service deliverers and increased efficiency and lower running costs for primary care'.

HSE Update

This review is near completion.

C and AG Conclusion

'Overall, in order to ensure there is coherence between the primary care centre programme and the development of PCTs, the HSE should review how team-based delivery can be promoted while centres are being developed, and draw up a specific change management programme with defined objectives and provision for verification. Chapter 43 reviews this further'.

HSE updated summary of primary care centre program

Since 2007 the Board of HSE has approved upper limit lease rates for Primary Care Centres at 210 locations around the country. A standard lease was developed for each of these locations. If a location demonstrated a viable scheme (GPs, site, funding all agreed), then a non binding letter of intent (LOI) would issue to preferred best bidder at that location.

The project would then mature through detailed design, receipt of planning permission, etc. Prior to construction commencing the HSE would sign a binding 'Agreement for lease' (AFL). Only upon completion of construction, and upon occupation, will the HSE sign a lease.

- 21 locations are operational at the end of 2011 under lease
- 14 are in construction or being equipped with signed agreements to lease in place
- 41 are at planning permission stage or awaiting to commence construction with a signed agreement to lease in place
- 37 are advanced projects with expected agreement to lease signings in the next quarter.
- The remaining 97 locations have not progressed and any letters of intent issued for these locations have been withdrawn.

A summary table of the locations approved by the board is set out in the following table.

Legend: DML – Dublin Mid Leinster Region, DNE – Dublin North East Region, S – South Region, W – West Region

Primary Care Centre's				
HSE Region	Location	Current Status - Letter of Intent, Agreement to Lease, Lease	Opening Date - expected	Board Approval
W	Letterkenny	Operational	Q1 2009	Jul-08
DML	Kinnegad	Operational	Q1 2010	Sep-08
DML	Ballogan/Leopardstown*	Operational	Q1 2010	Mar-09
S	Waterford City West	Operational	Q2 2010	Feb-09
DML	Moate	Operational	Q3 2010	Sep-08
S	Mallow	Operational	Q3 2010	Sep-08
DNE	Trim	Operational	Q4 2010	Jul-08
DML	Newtownmountkennedy	Operational	Q4 2010	Apr-08
S	Mitchelstown	Operational	Q4 2010	Feb-09
S	Gorey (nixon)	Operational	Q4 2010	Sep-08
DML	Mountmellick	Operational	Q1 2011	Sep-08
DML	Naas	Operational	Q1 2011	Sep-08
W	Roscommon	Operational	Q1 2011	Aug-08
S	Carlow	Operational	Q1 2011	Feb-09

Primary Care Centre's				
HSE Region	Location	Current Status - Letter of Intent, Agreement to Lease, Lease	Opening Date - expected	Board Approval
W	Ballina	Operational	Q2 2011	Aug-08
W	Galway City East	Operational	Q2 2011	Aug-08
S	Callan	Operational	Q3 2011	Jun-09
S	Kilkenny (Grange's Road, T Crowley)	Operational	Q3 2011	Jul-08
DML	Portarlinton	Operational	Q3 2011	Aug-08
S	Tramore	Operational	Q4 2011	Feb-09
S	Mahon, Cork City	Operational	Q4 2011	Nov-09
S	Macroom	Operational	Q1 2012	Sep-08
S	Gorey (Doherty)	AFL Signed	Q1 2012	Sep-08
DNE	Cavan	AFL Signed	Q1 2012	Sep-08
DNE	Mulhuddart	AFL Signed	Q2 2012	Jan-09
DNE	Ashbourne	AFL Signed	Q2 2012	Sep-08
DNE	Kingscourt, Co Cavan	AFL Signed	Q2 2012	Jan-09
S	Kenmare	AFL Signed	Q2 2012	Sep-08
DNE	Drogheda North	AFL Signed	Q3 2012	Sep-08
DML	Longford	AFL Signed	Q3 2012	Jan-09
W	Abbey - St Mary's Limerick City	AFL Signed	Q3 2012	Jan-09
W	Castlerea	AFL Signed	Q3 2012	Jan-09
DML	Pimlico (Liberties)	AFL Signed	Q3 2012	Mar-09
DNE	Blanchardstown (Grove Court)	AFL Signed	Q4 2012	Jan-09
W	Athenry, Co Galway	AFL Signed	Q4 2012	Sep-08
W	Monksland - Co Roscommon	AFL Signed	Q4 2012	Jan-09
S	Schull	AFL Signed	Q4 2012	Sep-08

Primary Care Centre's				
HSE Region	Location	Current Status - Letter of Intent, Agreement to Lease, Lease	Opening Date - expected	Board Approval
DML	Greystones	AFL Signed	Q3 2013	Sep-08
DML	Kilbeggan	AFL Signed	Q3 2013	Feb-09
DML	Churchtown	AFL Signed	Q4 2012	Mar-09
DML	Newbridge	AFL Signed	Q3 2013	Sep-08
DML	Mullingar	AFL Signed	Q4 2013	Sep-08
DML	Clondalkin	AFL Signed	Q4 2013	Sep-08
W	Swinford	AFL Signed	Q4 2013	Mar-09
DML	Kilcullen	AFL Signed	Q3 2013	Feb-09
DML	Athy	AFL Signed	Q3 2013	Feb-09
DML	Carnew	AFL Signed	Q3 2013	Feb-09
DML	Athlone	AFL Signed	Q3 2013	Feb-09
DML	Wicklow	AFL Signed	Q4 2013	Feb-09
DNE	Summerhill, Meath	AFL Signed	2013	Jan-09
DNE	Portmarnock/Malahide	AFL Signed	2013	Jan-09
DNE	Edenmore (Baldoyle)	AFL Signed	2013	Mar-09
DNE	Balbriggan	AFL Signed	2013	Sep-08
DNE	Drogheda South	AFL Signed	2013	Jan-09
DNE	Ballyjamesduff	AFL Signed	2013	Mar-09
DNE	Ardee	AFL Signed	2013	Nov-09
DNE	Kells	AFL Signed	2013	Sep-08
DNE	Ashtown (Navan Rd)	AFL Signed	2013	Sep-08
DNE	North Inner City (Summerhill)	AFL Signed	2013	Jun-09
S	Tipperary Town	AFL Signed	2013	Jan-09

Primary Care Centre's				
HSE Region	Location	Current Status - Letter of Intent, Agreement to Lease, Lease	Opening Date - expected	Board Approval
S	Charleville	AFL Signed	2013	Feb-09
S	Listowel	AFL Signed	2013	Feb-09
S	Thomastown	AFL Signed	2013	Nov-09
S	Cobh	AFL Signed	2013	Sep-08
S	Newmarket, Co Limerick	AFL Signed	2013	Sep-08
DML	Celbridge	AFL Signed	Q2 2014	Jul-10
DML	Leixlip	AFL Signed	Q2 2014	Jul-10
DML	Kildare Town	AFL Signed	Q2 2014	Jan-09
S	Mayfield, Cork City	AFL Signed		Jan-09
S	Dungarvan	AFL Signed		Jul-10
DNE	Fairview (Killester/Marino)	AFL Signed		Jun-09
DNE	Finglas/Glasnevin	AFL Signed		Jan-09
DNE	North Fringe/Clongriffin	AFL Signed		Nov-09
DNE	Arva/Killashandra	AFL Signed		Mar-09
DNE	Killester/Marino	AFL Signed		Sep-08
DNE	Monaghan	AFL Signed		Feb-09
DNE	Navan	LOI with AFL Target	Q3 2012	Mar-09
DML	Adamstown	LOI with AFL Target		Jul-08
S	Carrigtwohill	LOI with AFL Target	Q4 2012	Nov-09
DML	Terenure	LOI with AFL Target	Q3 2013	Mar-09
DML	Donnybrook	LOI with AFL Target	Q1 2013	Nov-09
DML	Shankill	LOI with AFL Target	Q4 2013	Nov-09
DML	Abbeyleigh	LOI with AFL Target	Q4 2013	Sep-08
W	Castlebar	LOI with AFL Target	2013	Jan-09

Primary Care Centre's				
HSE Region	Location	Current Status - Letter of Intent, Agreement to Lease, Lease	Opening Date - expected	Board Approval
S	Gorey (Kennedy)	LOI with AFL Target	2013	Sep-08
DNE	Ballybay	LOI with AFL Target	2013	Jan-09
DNE	Airside Swords	LOI with AFL Target	2013	Sep-08
W	Ballinrobe	LOI with AFL Target		Jan-09
W	Galway City West (Shantalla)	LOI with AFL Target		Jan-10
S	Fermoy	LOI with AFL Target		Jan-09
W	Mohill	LOI with AFL Target		Jan-10
W	Portumna	LOI with AFL Target		Sep-08
S	Enniscorthy	LOI with AFL Target		Jan-09
W	Clifden	LOI with AFL Target		Sep-08
S	Ballincollig	LOI with AFL Target		Feb-09
W	Ballyhaunis	LOI with AFL Target		Jan-09
S	Cahirciveen	LOI with AFL Target		Feb-09
DML	Dun Laoghaire	LOI with AFL Target		Mar-09
W	Mountbellew	LOI with AFL Target		Jan-09
DML	Kilnamanagh	LOI with AFL Target		Mar-09
W	Claregalway	LOI with AFL Target		Jan-09
W	Glin, Limerick	LOI with AFL Target		Feb-09
W	Kilmallock	LOI with AFL Target		Mar-08
DML	Crumlin Village	LOI with AFL Target		Nov-09
DML	Springfield (Tallaght)	LOI with AFL Target		Nov-09
S	Kilkenny City (2)	LOI with AFL Target	2014	Feb-09
S	Cahir	LOI with AFL Target	2014	Nov-09

Primary Care Centre's				
HSE Region	Location	Current Status - Letter of Intent, Agreement to Lease, Lease	Opening Date - expected	Board Approval
DML	Blackrock	LOI with AFL Target		Jul-10
DML	Stillorgan	LOI with AFL Target		Jul-10
DML	Rathdrum	LOI with AFL Target		Jul-10
DML	Citywest Rathcoole	LOI with AFL Target		Jul-10
DML	Rathmines	LOI with AFL Target		Jul-10
DML	Firhouse	LOI with AFL Target		Jul-10
DML	Baggot Street	LOI with AFL Target		Nov-09
W	Lifford	LOI with AFL Target		Sep-08
W	Tubbercurry	LOI with AFL Target		Jan-09
W	Abbeyfeale, Co Limerick	LOI with AFL Target		Sep-08
W	Newcastlewest, Co Limerick	LOI with AFL Target		Sep-08
DML	Rathfarnham	LOI withdrawn		Mar-09
DML	Dolphins Barn	LOI withdrawn		Jun-09
S	Kinsale	LOI withdrawn		Jul-08
S	Bantry	LOI withdrawn		Sep-08
S	Wexford	LOI withdrawn		Sep-08
S	Youghal	LOI withdrawn		Jan-09
S	Middleton	LOI withdrawn		Jan-09
S	Blarney	LOI withdrawn		Jan-09
S	Togher - Greenmount / Lough	LOI expired		Jan-09
S	Bandon	LOI withdrawn		Jan-09
S	Rosslare	LOI withdrawn		Jan-09
S	Passage West	LOI withdrawn		Feb-09

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S	Bishopstown	LOI withdrawn		Feb-09
S	Castlelyons	LOI withdrawn		Feb-09
S	Kanturk	LOI withdrawn		Feb-09
S	Ballincollig 1	Notice of withdrawl of AFL issued.		Feb-09
S	Castleisland	LOI withdrawn		Feb-09
S	Killorglin	LOI withdrawn		Nov-09
DNE	Skerries	LOI withdrawn		Mar-09
DNE	Dundalk	LOI withdrawn		Sep-08
DNE	Castleblaney	LOI withdrawn		Jan-09
DNE	Corduff	LOI withdrawn		Jan-09
DNE	Dublin North Inner City	LOI withdrawn		Jan-09
S	West County Waterford	LOI withdrawn		Feb-09
S	Graignamanagh	LOI withdrawn		Feb-09
S	Clonmel	LOI withdrawn		Feb-09
S	Waterford City West	LOI withdrawn		Nov-09
S	Fairhill	Bidder withdrew.		Nov-09
W	Croom, Limerick	Bidder withdrew.		Jan-09
S	Tralee	LOI withdrawn		Nov-09
S	Glanmire	LOI withdrawn		Jul-08
S	Killarney	LOI withdrawn		Jul-08
W	Oranmore	LOI withdrawn		Sep-08
W	Ennis	LOI withdrawn		Sep-08
S	Castletownbere	LOI withdrawn		Jul-08

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W	Roscrea	LOI withdrawn		Feb-09
W	Caherconlish, Tipp	LOI withdrawn		Feb-10
W	Ballina - Killaloe	LOI withdrawn		Jan-09
S	New Ross	LOI Not issued		Jan-09
DML	Mountrath	LOI never issued		Sep-08
DML	Blessington*	LOI never issued		Feb-09
DML	Clane	LOI never issued		Feb-09
DML	Kilcock*	LOI never issued		Feb-09
DML	Sallins*	LOI never issued		Feb-09
DML	Ferbane (Banagher)	LOI never issued		Feb-09
DML	Portlaoise	LOI never issued		Feb-09
DML	Rathdowney	LOI never issued		Feb-09
DML	Stradbally	LOI never issued		Feb-09
DML	Tullamore	LOI never issued		Feb-09
DML	Ballymahon	LOI never issued		Feb-09
DML	Edgeworthstown	LOI never issued		Feb-09
DML	Patrick St (Liberties)	LOI never issued		Mar-09
DML	Drimnagh	LOI never issued		Nov-09
DML	Dublin South Inner City Cathedral PCT	LOI never issued		Nov-09
DML	Monkstown Dublin	LOI never issued		Nov-09
DML	Cabinteely	LOI never issued		Jul-10
DML	Liffey Valley	LOI never issued		Jul-10
DML	Edenderry	LOI never issued		

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DML	Birr	LOI never issued		Feb-09
DML	Bray	LOI never issued		
W	Killybegs	LOI never issued		Jan-10
W	Donegal Town	LOI never issued		Feb-09
W	Dungloe	LOI never issued		Jan-10
W	Buncrana	LOI never issued		Jan-09
W	Drumcliffe, County Sligo	LOI never issued		Jan-10
W	Westport	LOI never issued		Sep-08
W	Belmullet	LOI never issued		Feb-09
W	Boyle	LOI never issued		Jun-09
W	Knocknacara, Galwy City	LOI never issued		Sep-08
W	Castlegar, Galwy	LOI never issued		Jun-09
W	Oughterard	LOI never issued		Sep-08
W	Headford	LOI never issued		Jan-09
W	Ennistymon	LOI never issued		Jan-09
W	Kilkee, County Clare	LOI never issued		Jan-10
W	Rathkeale	LOI never issued		Sep-08
W	Limerick - Ballinacurra, Weston	LOI never issued		Feb-09
W	Limerick - Market, Garryowen, Pennywell	LOI never issued		Jun-09
W	Limerick - Ennis Rd	LOI never issued		Jan-09
W	Limerick - Raheen	LOI never issued		Mar-09
W	Limerick - Hospital	LOI never issued		Feb-09
W	Limerick - Castletroy	LOI never issued		Jan-09

Primary Care Centre's				
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W	Thurles	LOI never issued		Jan-09
DNE	Carrickmacross	LOI never issued		Jan-09
DNE	East Wall, Dublin	LOI never issued		Mar-09
DNE	Grangegorman	LOI never issued		Jun-09
DNE	Howth/Sutton	LOI never issued		Jun-09
DNE	Athboy	LOI never issued		Jun-09
DNE	Donabate	LOI never issued		Jul-10
DNE	Ratoath	LOI never issued		Jul-10
DNE	Bettystown	LOI never issued		Jul-10
DNE	Enfield	LOI never issued		Jul-10
DNE	Clones	LOI never issued		Jul-10