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MEMORANDUM FROM THE SECRETARY

TO : All Undersecretaries, Assistant Secretaries, Regional Executive Directors, Bureau Directors And Heads of Attached Agencies

SUBJECT : DILG-DENR-POPCOM-DEM JOINT CIRCULAR NO. 1, SERIES OF 2004

DATE : OCT 1 9 2004

This is to furnish you with a copy of DILG-DENR-POPCOM-DBM Joint Circular No. 1, Series of 2004 entitled "GUIDELINES TO THE GENERAL PROVISIONS OF THE GENERAL APPROPRIATIONS ACT (GAA) ON HUMAN AND ECOLOGICAL SECURITY (HES) CONCERNS".

For your information and appropriate action.

MICHA EL T. DEFENSOR