



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF BUDGET AND MANAGEMENT
GENERAL SOLANO STREET, SAN MIGUEL, MANILA

CIRCULAR LETTER

No. 2023 - 12

Date: September 15, 2023

To : All Heads of Departments, Agencies, Bureaus, and Offices of the National Government, including State Universities and Colleges, Constitutional Offices, Government-Owned or -Controlled Corporations; Budget Officers; Heads of Finance and Accounting Units and All Others Concerned

Subject : **COMPLIANCE WITH THE SUPREME COURT DECISION ON *CITY OF MAKATI VS. CITY OF TAGUIG***

1.0 The Supreme Court (SC) Decision in *Municipality of Makati (now City of Makati) vs Municipality of Taguig (now City of Taguig)*¹ promulgated on December 1, 2021 had become final and executory on September 28, 2022. An Entry of Judgment has been issued with the following dispositive portion:

“WHEREFORE, the Petition is DENIED. The RTC Decision dated July 8, 2011 is REINSTATED with MODIFICATION as follows:

1. Fort Bonifacio Military Reservation, consisting of Parcels 3 and 4, Psu-2031, is confirmed to be part of the territory of the City of Taguig.
2. The Writ of Preliminary Injunction dated August 2, 1994 issued by the RTC of Pasig, explicitly referring to Parcels 3 and 4, Psu-2031, comprising Fort Bonifacio, be made PERMANENT insofar as it enjoined the Municipality, now City of Makati, from exercising jurisdiction over, making improvements on, or otherwise treating as part of its territory, Parcels 3 and 4, Psu-2031, comprising Fort Bonifacio.
3. Ordering City of Makati to pay the costs of the suit.”

¹ G.R. No. 235316

- 2.0 In view thereof, all government entities concerned are hereby reminded to take all appropriate action on budgeting matters and concerns relative to the Fiscal Year (FY) 2023 General Appropriations Act² and the FY 2024 National Expenditure Program to comply with the above-cited SC decision, subject to existing budgeting laws, rules and regulations, covering the following subject barangays:
- a. Barangay CEMBO;
 - b. Barangay COMEMBO;
 - c. Barangay PEMBO;
 - d. Barangay East REMBO;
 - e. Barangay West REMBO;
 - f. Barangay South CEMBO;
 - g. Barangay Pitogo;
 - h. Barangay Post Proper Northside;
 - i. Barangay Post Proper Southside; and
 - j. Barangay Rizal.
- 3.0 In case transfer of positions from one organizational unit to another is necessary in line with the SC decision, the agencies concerned shall submit their respective requests to the Department of Budget and Management (DBM).
- 4.0 Further, the DBM shall provide the necessary technical assistance to agencies in case of budgeting concerns that may arise in view of the implementation of the SC Decision.
- 5.0 For compliance.




AMENA H. PANGANDAMAN
Secretary

² Republic Act No. 11936