



**Office of the President**  
**Malacañang**

**MEMORANDUM CIRCULAR NO. 110**

**DIRECTING ALL NATIONAL GOVERNMENT AGENCIES AND INSTRUMENTALITIES, INCLUDING GOVERNMENT-OWNED OR -CONTROLLED CORPORATIONS AND STATE UNIVERSITIES AND COLLEGES, AND ENCOURAGING ALL LOCAL GOVERNMENT UNITS, TO OBSERVE AUSTERITY IN THE CELEBRATION OF THE CHRISTMAS SEASON**

**WHEREAS**, Section 1, Article XI of the Constitution mandates public officers and employees to serve the people with utmost responsibility, integrity, loyalty, and efficiency;

**WHEREAS**, Section 1, Chapter 1, Subtitle B, Title I, Book V of Executive Order No. 292 or the "Administrative Code of 1987" provides that all government resources shall be managed, expended, or utilized in accordance with relevant laws, rules, and regulations, and safeguarded against loss or wastage through illegal or improper disposition to ensure efficiency, economy, and effectiveness in the operations of government;

**WHEREAS**, Administrative Order No. 6 (s. 2017) mandates all national government agencies (NGAs) and instrumentalities to observe judicious and prudent use of government funds, in accordance with relevant laws, rules, and regulations;

**WHEREAS**, the Administration is committed to promoting fiscal discipline and the judicious use of government resources, consistent with the country's socio-economic priorities and ongoing expenditure management reforms; and

**WHEREAS**, in light of recent natural disasters and calamities in the country, it is necessary to adopt austerity measures during the Christmas season to ensure greater efficiency in public spending, prevent the misuse of government resources, promote a culture of simplicity in the bureaucracy, and support the government's efforts to prioritize essential programs and services;

**NOW, THEREFORE**, the following are hereby ordered:

All NGAs and instrumentalities, including government-owned or -controlled corporations and state universities and colleges, are hereby directed, and local government units are hereby encouraged, to observe austerity in the celebration of the Christmas season, and to keep Christmas and year-end celebrations simple and meaningful, in solidarity with all the Filipinos still recovering from recent disasters.



**BAGONG PILIPINAS**

All heads of agencies are hereby directed to ensure the strict implementation and observance of all relevant laws, rules, and regulations governing the judicious and prudent use of government funds.

This Circular shall take effect immediately.

**DONE**, in the City of Manila, this 15th day of December, in the year of Our Lord, Two Thousand and Twenty-Five.

By authority of the President:

[Redacted Signature]

**RALPH G. RECTO**  
Acting Executive Secretary

