

G.R. No. 188720 – QUEZON CITY PTCA FEDERATION, INC.,
petitioner, v. DEPARTMENT OF EDUCATION, represented by
SECRETARY JESLI A. LAPUS, *respondent*.

Promulgated:

February 23, 2016



DISSENTING OPINION

BRION, J.:

Background

On June 1, 2009, respondent Department of Education (*DepEd*), through then Secretary Jesli A. Lapus, issued Department Order No. 54, series of 2009 (*DO 54*), entitled the “Revised Guidelines Governing Parents-Teachers Associations (*PTAs*) at the School Level.”

DO 54 aimed to address the “increasing reports of malpractices [of] officers or members of the *PTAs*, such as but not limited to (1) [the] absconding of officers] with contributions and membership fees; (2) [the] nondisclosure of the status of funds and [the] non-submission of financial statements; and (3) [the] misuse of funds.”¹

To address these issues, DO 54 required that **before any PTA may be organized, the school head’s approval must first be secured**. Arguing that this prerequisite undermines the independence of the *PTAs*, petitioner Quezon City PTCA Federation, Inc. (*QC PTCA*) directly filed a petition for *certiorari* and prohibition with the Court to nullify DO 54.

The ponencia and the dissent

In ruling for the *DepEd*, the *ponencia* holds that the grant of powers to the school heads to approve or disapprove a *PTA*’s organization is consistent with the mandate of Batas Pambansa Blg. (*BP*) 232² and Article 77³ of Presidential Decree (*PD*) 603.⁴ Under these laws, elementary and secondary schools are **mandated to organize** their own *PTAs*.⁵ Since DO 54 echoed

¹ *Ponencia*, p. 2.

² Education Act of 1982.

³ **Article 77. Parent-Teacher Associations.** - Every elementary and secondary school shall organize a parent-teacher association for the purpose of providing a forum for the discussion of problems and their solutions, relating to the total school program, and for insuring the full cooperation of parents in the efficient implementation of such program. All parents who have children enrolled in a school are encouraged to be active members of its *PTA*, and to comply with whatever obligations and responsibilities such membership entails.

Parent-Teacher Associations all over the country shall aid the municipal and other local authorities and school officials in the enforcement of juvenile delinquency control measures, and in the implementation of programs and activities to promote child welfare.

⁴ The Child and Youth Welfare Code.

⁵ *Ponencia*, p. 25.



the provisions of these statutes on the functions of the PTAs, it effectively laid out the guidelines which the school heads must observe in deciding whether or not to approve the organization of a PTA.⁶

Furthermore, the *ponencia* explains that the involvement of school heads is limited to the initial stages of a PTA's constitution. Once created, the school heads would only act as advisers and could no longer intervene with the PTA's affairs.⁷

Lastly, the *ponencia* asserts that while the law mandates the creation and organization of PTAs, no such mandate extends to Parent-Teacher Community Associations (*PTCAs*).

I disagree with the *ponencia* for the following reasons: *first*, the distinction made by the *ponencia* between PTAs and PTCAs is immaterial to this case; *second*, the **DepEd exceeded its rule-making power** when it mandated in DO 54 that the PTAs in elementary and secondary schools may only be organized upon the school head's approval; *third and last*, **the approval requirement is unreasonable** and does not directly address the issue of mismanagement of PTA funds.

I. The distinction between PTCAs and PTAs is immaterial.

I disagree with the *ponencia's* view that the law mandates the creation and organization of "Parent and Teachers Associations" but not Parent-Teachers Community Associations (*PTCAs*), as neither BP 232 nor PD 603 mentions PTCAs.⁸

A Parent-Teacher Association is one whose purpose is to provide a forum for the discussion of problems and solutions relating to the total school program, and ensure that parents and teachers fully cooperate in the efficient implementation of such program.⁹ It may be organized by the parents themselves, or by the parents with the teachers.¹⁰ An association that meets these criteria is a PTA in the eyes of the law.

⁶ *Id.*

⁷ *Id.*

⁸ As is evident from PD 603's use of the word 'shall,' it is mandatory for parent-teachers associations to be organized in elementary and secondary schools. As against this, Pres. Dec. 603 is silent on the creation of parent-teachers community associations or PTCAs. Batas Pambansa 232 is equally silent on this. From this, while the creation and/or organization of PTAs are statutorily mandates, the same could not be said of PTCAs. *Ponencia*, p. 20.

⁹ PD 603 Art. 77. Parent-Teacher Associations. – Every elementary and secondary school shall organize a parent-teacher association *for the purpose of providing a forum for the discussion of problems and their solutions, relating to the total school program, and for insuring the full cooperation of parents in the efficient implementation of such program.* All parents who have children enrolled in a school are encouraged to be active members of its PTA, and to comply with whatever obligations and responsibilities such membership entails. (emphasis and omissions supplied)

¹⁰ PD 603 is complemented by Section 8 of BP 232, which states that parents have the "right to organize by themselves and/or with teachers for the purpose of providing a forum for the discussion of matters relating to the total school program, and for ensuring the full cooperation of parents and teachers in the formulation and efficient implementation of such programs."

Hence, what makes an organization a Parent–Teacher Association is its objective and composition, and not its appellation.

Apparently, the *ponencia* discriminated against the petitioner QC PTCA when it assumed that the latter is not a Parent–Teacher Association without distinguishing PTAs from PTCA, and without discussing QC PTCA’s distinct circumstances that would distinguish it from a PTA.

Contrary to the *ponencia*’s observations,¹¹ no less than the respondent recognized that PTCAs stand on equal footing with PTAs. On June 24, 2009, the DepEd issued Department Order No. 67, s. 2009 (DO 67)¹² clarifying DO 54. It reads:

xxx xxx DepED Order No. 54 is hereby clarified: (omission supplied)

Whereas, DepED Order No. 54, s. 2009 (X. Transitory Provision) provides: “Existing and duly recognized PTCAs and its Federations shall no longer be given recognition effective School Year 2009-2010. They shall cease operation at the end of School Year 2008-2009 and given until June 30, 2009 to dissolve, wind up their activities, submit their financial reports and turn over all documents to the School Heads and Schools Division Superintendents, respectively;

Whereas, there is a need to clarify the purpose and intent of such provision to mean that PTCAs that do not conform to these guidelines shall no longer be given recognition but in no way to abolish the PTCAs;

Wherefore, the same Transitory Provision of DepED Order No. 54, s. 2009 shall read as follows:

X. Transitory Provision

Existing PTCAs, whether SEC–registered or not, may conform to these Guidelines effective School Year 2009-2010 in order to be recognized as the duly constituted PTAs; provided, that PTAs already existing and duly recognized at the time of the signing of this Order shall continue to exist and operate as such subject to this Order and other existing rules and regulations of the Department. (emphasis in the original, underscoring supplied)

Thus, the distinction between PTCAs and PTAs is more imagined than real, particularly for PTCAs already in existence since they can be recognized as PTAs. Thus, I find it misplaced to generalize and discriminate against **all PTCAs** simply because the law only mentions “Parent Teachers Associations.” In my view, for purposes of this case, *the distinction the ponencia creates between PTAs and PTCAs is insignificant and lacks materiality.*

¹¹ “Petitioner is in error for asserting that the assailed Department Order is contrary to the statutes it aims to put into effect by failing to put PTCAs on the same footing as PTAs”; *ponencia*, p. 25.

¹² Entitled Clarification to DepEd Order No. 54, s. 2009 (Revised Guidelines Governing Parents-Teachers Associations (PTAs) at the School Level) <http://www.deped.gov.ph/orders/do-67-s-2009>, Last accessed January 2, 2016.

II. The DepEd exceeded its rule-making power.

Delegation of powers is a rule that is widely recognized especially in the legislative branch of government. With the increasing complexity of the government's functions and the growing inability of the legislature to address the myriad of problems demanding its attention, Congress found it necessary to delegate its powers to administrative agencies. This is the power of **subordinate legislation**.

“With this power, administrative bodies may implement the broad policies laid down in a statute by ‘filling in’ the details which the Congress may not have the opportunity or competence to provide.”¹³ On this basis, administrative agencies may promulgate supplementary regulations which have the force and effect of law.¹⁴

In the DepEd's case, its rule-making power finds its legislative basis in Section 57¹⁵ of BP 232. Under this provision, the DepEd has the authority to “**promulgate rules and regulations necessary for the administration, supervision and regulation of the educational system in accordance with declared policy.**” Moreover, Section 70¹⁶ of this law, in relation to EO 117¹⁷ and RA 9155,¹⁸ expressly grants the DepEd Secretary the authority to administer and enforce BP 232 and to promulgate its necessary implementing rules and regulations.

However, the power of subordinate legislation does not mean the absolute transmission of legislative powers to administrative agencies such as the DepEd.

In order for a valid delegation to exist, two basic tests must be complied with: the **completeness test**, and the **sufficient standard test**.

“Under the first test, the law must be complete in all its terms and conditions when it leaves the legislature, such that, when it reaches the delegate, the only thing he would have to do is enforce it. On the other

¹³ *Eastern Shipping Lines v. POEA*, G.R. No. L-76633, October 18, 1988, 166 SCRA 533.

¹⁴ *Id.*

¹⁵ **Section 57. Functions and Powers of the Ministry** - The Ministry shall:

1. Formulate general education objectives and policies, and adopt long-range educational plans;
2. Plan, develop and implement programs and projects in education and culture;
3. Promulgate rules and regulations necessary for the administration, supervision and regulation of the educational system in accordance with declared policy;
4. Set up general objectives for the school system;
5. Coordinate the activities and functions of the school system and the various cultural agencies under it;
6. Coordinate and work with agencies concerned with the educational and cultural development of the national cultural communities; and
7. Recommend and study legislation proposed for adoption.

¹⁶ **Section 70. Rule-making Authority** - The Ministry of Education, Culture and Sports charged with the administration and enforcement of this Act, shall promulgate the necessary implementing rules and regulations.

¹⁷ Reorganization Act of the Ministry of Education, Culture and Sports.

¹⁸ Governance of Basic Education Act of 2001.

hand, under the sufficient standard test, there must be adequate guidelines or stations in the law to map out the boundaries of the delegate's authority and prevent the delegation from running riot. These two tests are both intended to prevent a total transference of legislative authority to the delegate, who is not allowed to step into the shoes of the legislature and exercise a power essentially legislative.”¹⁹

Also, these two tests ensure that administrative agencies, in the exercise of their power of subordinate legislation, create rules and regulations that are **germane to the objects and purposes of the law they implement; and are not in contradiction, but in full conformity with the standards prescribed by this law.**²⁰

In *Lokin v. Commission on Elections*,²¹ the Court invalidated Section 13 of COMELEC Resolution No. 7804 for being contrary to RA 7941, the law governing our party list system. The Court explained:

The COMELEC, despite its role as the implementing arm of the Government in the enforcement and administration of all laws and regulations relative to the conduct of an election, **has neither the authority nor the license to expand, extend, or add anything to the law it seeks to implement thereby. The IRRs the COMELEC issues for that purpose should always accord with the law to be implemented, and should not override, supplant, or modify the law. It is basic that the IRRs should remain consistent with the law they intend to carry out.**²² [emphasis supplied]

Guided by these rulings, I take the position that **DO 54 is invalid insofar as it grants to the school heads the power to approve or disapprove the organization of a PTA, viz:**

II. Organization of PTAs at the School Level

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2. Within fifteen (15) days from the start of the school year the Homeroom Adviser and the Parents/Guardians shall organize the Homeroom PTA **with the approval of the School Head.**²³

In my view, the approval requirement is contrary to the law and to the state policy on the creation of PTAs, and transgresses the prohibition on further delegation of delegated powers.

¹⁹ *Vivas v. The Monetary Board of the Bangko Sentral ng Pilipinas*, G.R. No. 191424, August 7, 2013, 703 SCRA 290, 312, citing *Eastern Shipping Lines v. POEA*, *supra* note 13.

²⁰ *Gerochi v. Department of Energy*, G.R. No. 159796, July 17, 2007, 554 Phil. 563, 585.

²¹ 635 Phil. 372, 380 (2010).

²² *Id.* at 399.

²³ Department of Education Order No. 54, series of 2009.

A. The approval requirement is contrary to law and to state policy.

The authority of administrative agencies to create rules and regulations such as DO 54 **is not an absolute authority**. This is limited by the express legislative purpose of the law it implements, the standards set out in this law, and the express wording of the provisions of the law. The rules and regulations that administrative agencies promulgate should not be *ultra vires* or beyond the limits of the authority conferred to them.²⁴

Also, it is a settled rule that administrative agencies, in the exercise of their power of subordinate legislation, should not enlarge, alter, or restrict the provisions of the law it administers and enforces, and should not engraft additional non-contradictory requirements that the Congress did not contemplate.²⁵ Thus, in formulating rules and regulations, administrative agencies should not amend, supplant, or modify the law which breathes life to it.

Under BP 232, the law which sets out the powers and functions of the DepEd, as well as the rights and obligations of persons comprising the country's educational community, the parents whose children are enrolled in schools have “the **right to organize by themselves** and/or with teachers for the purpose of providing a forum for the discussion of matters relating to the total school program, and for ensuring the full cooperation of parents and teachers in the formulation and efficient implementation of such programs.”²⁶

Consistent with this legal right, Section 77 of PD 603 requires every elementary and secondary school to “organize a [PTA] for the purpose of providing a forum for the discussion of problems and their solutions, relating to the total school program, and for insuring the full cooperation of parents in the efficient implementation of such program.”

The provisions of BP 232 and PD 603 emphasize the **clear mandate** of schools to form their own PTAs consistent with the right of parents to be informed of the school programs affecting their children, and to participate in the formulation and implementation of these programs.

Section 8 of BP 232 even went one step further when it provided that the parents may organize **by themselves** when taking part in school matters that affect their children. In other words, the parents, **even without the school's involvement**, may organize and coordinate among themselves in exercising their right to a meaningful and proactive participation in the school programs concerning their children's welfare.

²⁴ *Supra* note 21, at 393-394.

²⁵ *Id.*

²⁶ Section 8, BP 232.

The *ponencia* itself recognized the mandatory nature of the school's PTA formation but justified the validity of the approval requirement by explaining that the *school head's involvement would be limited only to the initial stages of the PTA's organization*; that once the PTA is created, the school head's participation would merely be in an advisory capacity.

However, the *ponencia* lost sight of the glaring contradiction between the clear mandate of BP 232 and DO 54's school head approval requirement. The initial stage that the *ponencia* referred to is **a crucial stage** as ***it is the point when a PTA is organized***. How could the parents exercise their right to organized participation if in the first place, they could not form the medium by which they may do so?

To my mind, DO 54 lessens the chances, if not totally precludes the organization of the PTA by granting the school head the **sole power** to determine and approve its organization.

Moreover, the approval requirement is not only contrary to the rights of parents to organize and involve themselves in school programs and matters affecting their children; **it also contravenes the declared policy of the State**, as enunciated in Section 3²⁷ of BP 232, which is to establish a complete, adequate, and integrated education system that would contribute to the achievement of an accelerating rate of economic development and social progress, and would ensure the **“maximum participation of all the people in the attainment and enjoyment of the benefits of such growth.”**

B. The prohibition on the further delegation of delegated powers

The general rule is that “what has been delegated may not be delegated.” This is based on the ethical principle that a delegated power is not only a right but a duty that the delegate must perform through the instrumentality of his own judgment and not through the intervening mind of another.²⁸ This is embodied in the Latin maxim, *potestas delegata non delegari potest*.

The power to approve or disapprove PTAs is not a perfunctory or mechanical act but requires the exercise of the school head's discretion. Notably, however, DO 54 did not specify the procedure or the guidelines

²⁷ **Section 3. Declaration of Basic Policy** - It is the policy of the State to establish and maintain a complete, adequate and integrated system of education relevant to the goals of national development. Toward this end, the government shall ensure, within the context of a free and democratic system, maximum contribution of the educational system to the attainment of the following national developmental goals:

1. To achieve and maintain an accelerating rate of economic development and social progress;
2. To ensure the maximum participation of all the people in the attainment and enjoyment of the benefits of such growth; and
3. To achieve and strengthen national unity and consciousness and preserve, develop and promote desirable cultural, moral and spiritual values in a changing world.

²⁸ *Gerochi v. Department of Energy*, 554 Phil. 563, 584 citing *Abakada Guro Party List v. Ermita*, G.R. Nos. 168056, 168207, 168461, 168463 and 168730, September 1, 2005, 469 SCRA 10, 115-116.

that the school heads must observe in deciding whether to approve the organization of a PTA.

For instance, if parents divide themselves into two or more factions, these factions might refuse to cooperate with one another, and decide to organize separate PTAs. Since DO 54 states that “*there shall be only one PTA ... which shall be recognized by the School Head,*”²⁹ the latter will necessarily have to approve only one of these PTAs.

In the same light, assuming a PTA is dissolved and a majority of the parents decides to organize a new one, while the minority agrees to maintain the existing PTA, which PTA should the school head approve?

Unfortunately, only the school heads can supply the answer to these questions because DO 54 does not provide answers.

The danger in a broad grant of discretion is neither unlikely nor remote. In *Ynot v. Intermediate Appellate Court*,³⁰ Justice Cruz had occasion to say:

It is laden with perilous opportunities for partiality and abuse, and even corruption. One searches in vain for the usual standard and the reasonable guidelines, or better still, the limitations that the said officers must observe when they make their distribution. There is none. ***Their options are apparently boundless. Who shall be the fortunate beneficiaries of their generosity and by what criteria shall they be chosen? Only the officers named can supply the answer, they and they alone may choose the grantee as they see fit, and in their own exclusive discretion.*** Definitely, there is here a “roving commission,” a wide and sweeping authority that is not “canalized within banks that keep it from overflowing,” in short, a clearly profligate and therefore invalid delegation of legislative powers.

The *ponencia* disregards this possibility by relying on DO 54’s *general policy* which, to him, provides *ample* standards to guide the school heads’ discretion.³¹

1. Every elementary and secondary school shall organize a Parents-Teachers Association (PTA) for the *purpose of providing a **forum for the discussion** of issues and their solutions related to the total school program and to ensure the full cooperation of parents in the efficient implementation of such program.*

Every PTA shall provide *mechanisms to ensure proper coordination* with the members of the community, provide an *avenue for discussing relevant concerns, and provide assistance and support* to the school for the promotion of their common interest. Standing committees may be created within the PTA organization to coordinate with community members. Regular fora may be conducted with local government units, civic

²⁹ Par IV (1) (e) of DO 54.

³⁰ 232 Phil. 615, 630 (1987).

³¹ *Ponencia*, p. 25

organizations and other stakeholders to foster unity and cooperation. (emphasis in the *ponencia*)

2. As an organization operating in the school, the PTA *shall adhere to all existing policies and implementing guidelines issued or hereinafter may be issued by the Department of Education.*

The PTA shall serve *as support group and as a significant partner of the school* whose relationship shall be defined by cooperative and open dialogue to promote the welfare of the students. (emphasis in the *ponencia*)

I disagree with this view.

The school head's approval comes at the PTA's inception. At that point, the PTA and its members have yet to perform any act as the proposed PTA has yet to function. Thus, the school heads cannot use the cited general policies unless the school heads operate based on a presumption of the members' future conduct. From this vantage point, it is clear that the cited general policies cannot possibly guide the school heads at the point they decide.

In any case, even if these policies are assumed to be standards, they would still be insufficient as there are *simply no guidelines in DO 54 that would guide school heads in approving one PTA over the other.*

The absence of guidelines will consequently force school heads to either: **first**, disclose their standards to interested parties, *i.e., the parents, the teachers, and the students*; or **second**, keep the standards to themselves.

Should they keep the standards to themselves, the school heads would be accused of arbitrariness because the interested parties are not informed of the standards for approval. Such arbitrariness would authorize the school heads to approve a PTA according to whim, or in the opposite direction, deny parents (whose PTA is disapproved) of the right to participate in the formation and implementation of the total school program.³²

Thus, to avoid any accusations – and the appearance of – arbitrariness, the school heads are more likely disclose their standards; in which case, the disclosure to interested parties, whether oral or in writing, is no different from the exercise of rule-making powers that – by force of the law that Congress enacted – only the DepEd can exercise.

In other words, DO 54 gives the school heads a very broad, if not, an unbridled discretion in the formation of the PTAs. By failing to provide the guidelines or even outline the rules that must be considered in approving or disapproving PTAs, DO 54, in effect, grants the school heads the authority **to create their own rules and to substitute their discretion** in place of the DepEd.

³² Section 8, Batas Pambansa Blg. 232.

As I have earlier discussed, the DepEd through BP 232, received from Congress not only the power to regulate but also the power to formulate rules that would implement BP 232's mandate.³³ ***This authority belongs solely to the DepEd*** as the only recipient of the Congress' delegated powers under BP 232.

When the DepEd, through DO 54, passed on to the school heads the power to approve or disapprove the organization of the PTAs, thus effectively devolving its regulatory powers to these persons, the DepEd violated the administrative rule of nondelegation of delegated powers. To repeat, "what has been delegated may not be delegated."

There is no express provision in law granting the DepEd the power to further delegate its regulatory and rule-making powers, particularly to the school heads. The authority to issue rules that would affect the PTAs rests only with the DepEd. *On this basis, the school heads should not be allowed to determine their own procedure and guidelines in approving or disapproving the organization of a PTA.*

III. The approval requirement is unreasonable and does not directly address the issue of mismanagement of PTA funds.

To be valid, implementing rules and regulations (*IRRs*) must be reasonable. Administrative authorities should not act arbitrarily and capriciously in the issuance of their *IRRs*, but must ensure that their *IRRs* are reasonable and fairly adapted to secure the end in view.³⁴ ***If the IRRs are shown to bear no reasonable relation to the purposes for which they were authorized to be issued, they must be held to be invalid and should be struck down.***³⁵

DO 54 was issued primarily to address the problem of mismanagement of the PTA funds by its members and officers. Unfortunately, the school head approval requirement does not address this problem.

The school heads' approval comes at the PTA's inception, *i.e.*, even before the PTA is established and becomes operational. At that point, the members of the proposed PTA have yet to perform any act, much less, handle PTA funds. On the other hand, mismanagement only happens when the PTA is already organized, and not during its inception. There are no funds to be handled when the PTA is yet to be formed.

³³ Under Section 54 of BP 232, the DepEd is granted the powers of supervision and regulation of educational institutions, as well as the administration over the education system which includes the parents of students enrolled in schools.

³⁴ *Supra* note 21, at 400 citing *Lupangco v. Court of Appeals*, No. L-77372, April 29, 1988, 160 SCRA 848, 858-859.

³⁵ *Id.* at 858-859.

In this sense, the approval requirement is unreasonable since it has no relation to the mismanagement of PTA funds, and unduly restricts the organization of the PTAs even before any irregularity has arisen.

More importantly, the problem of PTA fund mismanagement had already been adequately addressed in Part VIII³⁶ (*Financial Matters*) of DO 54, which outlined what the PTAs may or may not do with their financial collections. Accordingly, there is no necessity for the DepEd to transgress the law.

Under these circumstances, I opine that the approval requirement does not deal with the evils that DO 54 aims to address. Thus, this requirement is not only irrelevant to DO 54's policy and purpose, but also to the mandate and policy of BP 232 and PD 603 — the statutes which DO 54 seeks to implement.

As a final remark, I caution that this dissent is not intended to grant the PTAs unrestrained powers in the exercise of their rights under the law. As the *ponencia* does, I am aware that the approval requirement is part of DepEd's efforts to recognize only those organizations that conduct themselves in a lawful manner. I am not against DO 54's lofty ideals. My disagreement with the *ponencia's* ruling stems from the fact that DO 54, insofar as it mandates the school head's approval before any PTA may be organized, is invalid due to its violation of recognized administrative law doctrines that the Court must uphold.

If the DepEd deems it best to completely overhaul the PTA system, it can study, recommend, and propose the adoption of appropriate legislation.³⁷ It cannot, however, shortcut procedure by the mere issuance of a Department Order.

In these lights, I vote that DO 54 should be nullified insofar as it provides that a PTA may only be organized after the approval of the school head.


ARTURO D. BRION
Associate Justice

³⁶ DO 54's Paragraph VIII ensures, among others, that: (i) PTA collections and contributions shall be remitted to the school, the student government, to the student organization concerned, on the same day they were collected; (ii) PTA contributions shall be reasonable; (iii) non-contribution shall not be a basis for non-admission or non-issuance of clearances to the students; (iv) contributions shall be on a per-parent basis; (v) no PTA contributions are collected during enrolment period; (vi) teachers, school personnel and officials are not involved in collecting, or in safekeeping or disbursing PTA funds; (vii) contributions or proceeds of fund raising activities shall be deposited in reputable banking institutions; (viii) disbursements shall be in accord with generally accepted accounting and auditing rules and regulations; (ix) disbursements shall be covered by appropriate PTA resolutions; (x) the PTA's financial records are made available for inspection at any time; (xi) PTAs submit and post in bulletin boards annual and midyear *audited* financial statements, including approved resolutions.

³⁷ Section 57 (7), Batas Pambansa Blg. 232.