

COMMITTEE REPORT NO. 60

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INFORME DE Comité NO. 60

Sometido por el Comité sobre Disposiciones Transitorias
el 31 de Octubre de 1934

Al Honorable Presidente
Convencion Constitucional
Manila

Señor:

Vuestro Comité sobre Disposiciones Transitorias tiene el honor de someter lo siguiente;

En su sesión de 29 de octubre de 1934, después de estudiar cuidadosamente el proyecto de Constitucion tal como ha sido sometido por el Comité de Ponencias, ha tenido a bien aprobar el adjunto proyecto de Disposiciones Transitorias para ser incorporado al proyecto de Constitucion.

El Comité, teniendo en cuenta la necesidad de qué se inserte en la Constitucion alguna disposicion referente al tiempo en qué se ha de celebrar la primera eleccion para los cargos de Presidente y Vicepresidente de Filipinas, y de los Delegados a la Asamblea Nacional, ha aprobado, para ser insertado como Artículo primero de las Disposiciones Transitorias, una disposicion referente a dicha primera eleccion, tal como se prescribe en la ley del Congreso de los Estados Unidos No. 127, aprobada en 24 de marzo de 1934; y por tal motivo sugiere qué el inciso (2) del Artículo 3 del Titulo VII (página 9) y el Artículo 5 del Titulo IX (página 23) del proyecto de Constitucion se reformen de modo qué en vez de referirse a dicha ley del Congreso, en cuanto a la fecha de la primera eleccion, se refieran al Artículo 1 del Titulo XVI qué trata de las Disposiciones Transitorias.

Muy respetuosamente,

(Fdo.) RUPERTO KAPUNAN
Chairman
Comité sobre Disposiciones
Transitorias

PROYECTO DE DISPOSICIONES TRANSITORIAS

Art. 1. Dentro de 3 dias después de haber recibido el Gobernador General el certificado de la Legislature Filipina acerca del resultado de la eleccion en qué el pueblo filipino ratificare esta Constitucion, dicho Gobernador General expedira una proclama para la celebracion de una eleccion del Presidente y el Vicepresidente de Filipinas y de los Delegados a la Asamblea Nacional, qué tendra lugar, no antes de tres meses, ni después de seis desde la

fecha de dicha proclama.

Art. 2. Los funcionarios elegidos en esta eleccion ocuparan sus respectivos cargos en la fecha en qué el Presidente de los Estados Unidos proclame el resultado de la referida eleccion y en qué el nuevo Gobierno entre en sus funciones y derechos. En la misma fecha cesaran en sus cargos los actuales miembros de las Camaras de la presente Legislatura.

Art. 3. Al asumir el Gobierno de la Mancomunidad sus poderes, derechos y privilegios, se nombraran inmediatamente los funcionarios que han de desempeñar los cargos siguientes, a saber:

(1) Los Secretarios y Subsecretarios Departamentales.

(2) Los Magistrados de la Corte Suprema, Magistrados de las Cortes de Apelación, Jueces de Primera Instancia, Jueces de la Comision de Servicios Publicos, y los Jueces de Paz y Jueces Municipales.

(3) El Auditor y el Auditor Auxiliar.

(4) Los Directores de los Eros y sus auxiliares.

(5) El Procurador General y el Procurador General Auxiliar.

(6) Los Registradores de Titulos de la Propiedad.

(7) Los sheriffs.

Entendiendose, sin embargo, Que los que se hallaren desempeñando los cargos al tiempo de la Inauguration del nuevo Gobierno, continuaran desempeñandolos hasta que sus sucesores hayan sido nombrados y debidamente habilitados.

Entendiendose, ademas, Que los funcionarios que dejaren de ser renombrados, o que manifestaren deseos de no ser renombrados, gozaran de los derechos que actualmente se conceden por las leyes vigentes a los funcionarios que se retiran del servicio.

Art. 4. Todas las disposiciones contenidas en el apendice anexo a esta Constitucion tendran efecto y vigor solamente durante el periodo del Gobierno de la Mancomunidad. Inmediatamente después de la proclama del Presidente de los Estados Unidos, reconociendo la Independencia de Filipinas, dichas disposiciones cesaran ipso facto y quedaran nulas y de ningun valor integrante, y el apendice que las contiene dejara de ser parte integrante de esta Constitucion.

Art. 5. Sujeta a esta Constitucion y en la extension en que no se hallaren en pugna con sus preceptos, todas las leyes que estén en vigor al tiempo de la adopcion de esta Constitucion, continuaran en toda su fuerza y efecto, hasta que las mismas sean alteradas, enmendadas o derogadas por la Asamblea Nacional.

Art. 6. Todas las leyes, o parte de leyes, ordenes ejecutivas, reglamentos y ordenanzas, que estén en pugna con las disposiciones de esta Constitucion son por la presente declarados nulos y de ningun efecto y valor,

PUBLIC FINANCE

Public Revenues and Public Debts—

Section 1. Taxes and fees of any nature shall only be levied and collected as prescribed by law. The authority to levy and collect taxes within the respective jurisdictions of local governments may be delegated to said local governments,

Section 2. All taxes shall be uniform throughout the jurisdictions of the governments imposing them, subject however to such classifications as the respective legislative branches of local governments may prescribe. No taxes or duties shall be laid on articles carried from one political subdivision to another within the Philippines.

Section 3. The share of local governments in all taxes collected for the Central Government wherein the local governments participate according to law shall be on the basis of the total collections during each year.

Section 4. The President shall have the power to veto any separate source of tax included in any revenue or tariff bill, and the item vetoed shall not take effect except in the manner provided for bills vetoed by the President.

Section 5. Bonds and other obligations may be issued by the Central Government or any local government in conformity with law. The Central Government shall not use its credit to an amount exceeding at any time one per centum of the total assessed value of taxable real estate property within the Philippines. The said limit may, however, be exceeded by a vote of two-thirds of the members of each House of the Legislature and in case of a Presidential veto by three-fourths of the members of each House.

Section 6. Within the time provided by law, the President shall submit to the Legislature a budget comprising the estimate of income and ordinary expenditures of the Central Government for the ensuing year, which shall be the basis of a general appropriations bill. In this bill no item contained in the budget shall be increased nor any new items inserted therein by the Legislature with the exception of the items relating to the Legislature and the Supreme Court

Section 7. If at the termination of any fiscal year the appropriations necessary for the support of the Government for the ensuing calendar year shall not have been made, the several sums appropriated in the last general appropriations law for the objects and purposes therein specified, so far as the same may be done, shall be deemed to be reappropriated for the several objects and purposes specified in said last appropriations law; and until the Legislature shall act in such behalf the Treasurer shall, when so directed by the President, make the payments necessary for the aforesaid purposes.

Section 8. The President shall have the power to veto any particular item or items of any bill appropriating money, but the veto shall not affect the item or items to which he does not object. When an appropriation bill affects one or more items of the same, the President cannot veto the provision without at the same time vetoing the particular item or items to which it relates. The item or items of a bill appropriating money objected to shall not take effect except in the manner provided as to bills vetoed by the President. If the total amount in the bills vetoed by the President is more than ten per cent (10%) of the total amount of the current appropriations law covering the general expenses of the Central Government, the affirmative vote of four-fifths of the members of each house shall be necessary to override the veto of the President. If the aggregate amount in the different special appropriation bills vetoed and repassed by the Legislature exceeds twenty-five per cent (25%) of the total amount of the current appropriations law covering the general expenses of the Central Government, the President may suspend the effect of any such bills or items thereof.

Section 9. No public money or any item shall be appropriated, applied, or used directly or indirectly, for the use, benefit, or support of any sect, church denomination, sectarian institution, or system of religion, or for the use, benefit or support of any priest, preacher, minister, or dignitary as such.

Section 10. The Legislature may delegate by law to the President to be exercised by him, with the advice and consent of a board to be created by law, the following powers concerning economic and financial matters:

- (a) To conclude commercial treaties, fix import duties, wharfage, tonnage dues for the entrances of foreign vessels, quotas of import and export.

(b) By a vote of two-thirds of the members of each House, to fix and regulate production, prices, credits and wages so as to coordinate private economic activities in the public interest.

THE AUDITOR GENERAL

Section 12. There is hereby established an independent auditing office under the direction and control of an Auditor General who shall hold office for a term of ten years. He shall not be reappointed to the same office. The Auditor General shall be appointed by the Speaker of the House of Representatives with the advice and consent of the Senate.

Section 13. The general powers of the Auditor General shall be to examine, audit and settle all accounts pertaining to the revenues and receipts from whatever source; audit all expenditures and application of funds or property pertaining to or held in trust by the Philippine Government or any of its branches; devise methods of accounting for keeping the general accounts thereof, and examine and inspect the books, records and papers relating to such accounts; and to settle all debts and claims due from borrowing of the Philippine Government or any of its branches. He may also perform such other functions as may be prescribed by law.

Section 14. The Auditor General shall submit to the Chief Executive and the Legislature after the close of each fiscal year an annual report covering the financial reports and conditions of the Government and such other reports as may be required of him.

Section 15. The decisions of the Auditor General are subject to appeal by the aggrieved party to the President whose decisions will be final. Where the aggrieved party is a private person or entity, an appeal may be taken directly to the Supreme Court against the inaction or unnecessary delay of action to be prescribed by law.

Section 16. The Auditor General may be removed at any time by joint resolution of two-thirds of the members of each House, after notice and due hearing on the ground of inefficiency or permanent incapacity, or neglect of duty, or malfeasance in the office, or felony or conduct involving moral turpitude, and for any other cause and in no other manner except by impeachment.

TRANSITORY PROVISIONS ON PUBLIC FINANCE

Section 1. Pending the final and complete withdrawal of the United States from the Philippine Islands, the following provisions shall prevail, anything provided to the contrary in other parts of the Constitution notwithstanding:

- (1) Appeals from decisions of the Auditor General may be taken to the President of the "United States;
- (2) The Auditor General shall submit to the High Commissioner a duplicate copy of his annual reports.
- (3) The public debt of the Philippine Islands and its subordinate branches shall not exceed limits now or hereafter fixed by the Congress of the United States; and no loans shall be contracted in foreign countries without the approval of the President of the United States;
- (4) The debts, liabilities, and obligations of the present Philippine Government, its provinces, municipalities, and instrumentalities valid and subsisting at the time of the adoption of the Constitution, shall be assumed and paid by the new government;
- (5) Property owned by the United States, cemeteries, churches, and parsonages or convents appurtenant thereto, and all lands, buildings, and improvements used exclusively for religious, charitable or educational purposes shall be exempt from taxation (Sec. 2 a-4 T.M. Law)

(6) In case the Government of the Philippine Islands fails to pay any of its bonded or other indebtedness or the interest thereon when due or to fulfill any of its contracts, the President of the United States may direct the High Commissioner to take over the customs offices administer the same, and apply such part of the income received therefrom as may be necessary for the payment of such overdue indebtedness or for the fulfillment of such contracts. (Sec. 7 (4))

(7) The Government of the Philippine Islands shall place all funds received from export taxes mentioned in Sec. 6 (e) of T. M. Law, in a sinking fund, and such fund shall, in addition to other moneys available for that purpose, be applied solely to the payment of the principal and interest on the payment of the Philippine Islands, its provinces, municipalities, and instrumentalities, until such indebtedness has been fully discharged.

Section 2. Effective as of the date of the proclamation of the President recognizing the independence of the Philippine Islands—

(a) The debts and liabilities of the Philippine Islands, its provinces, cities, municipalities and instrumentalities, which shall be valid and subsisting at the time of the final and complete withdrawal of the sovereignty of the United States, shall be assumed by the free and independent Government of the Philippine Islands; and where bonds have been issued under the authority of an Act of Congress of the United States by the Philippine Islands, or by provinces, cities, or municipalities therein, the Philippine Government will make adequate provision for the necessary funds for the payment of interest and principal, and such obligations shall be first lien on the taxes collected in the Philippine Islands.

(b) The Government of the Philippine Islands on becoming independent of the United States will assume all continuing obligations assumed by the United States under the Treaty of Peace with Spain ceding said Philippine Islands to the United States;

There shall be no obligation on the part of the United States to meet the interest or principal of bonds and other obligations of the Government of the Philippine Islands or of the provincial and municipal governments thereof, hereafter issued during the continuance of United States sovereignty in the Philippine Islands; Provided, that such bonds and obligations hereafter issued shall not be exempt from taxation in the United States or by authority of the United States.

(c) The Government of the Philippine Islands, by way of further assurance, will embody among other things the provisions abovementioned in paragraphs (a) and (b).

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The Constitutional Convention Committee

AGRIPINO ESCAREAL

Chairman

House of Representatives

Manila, Philippines

February 8, 1967

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