Section 7.—This Act, being of an urgent and necessary character, shall take effect as soon as the Constitution of the Commonwealth of Puerto Rico shall become operative.

Approved, July 24, 1952.

[No. 9] [Approved, July 24, 1952]

AN ACT

TO CREATE AND ORGANIZE THE OFFICE OF THE CONTROLLER OF PUERTO RICO, TO REPEAL ACT No. 10 OF APRIL 8, 1946, ACT No. 347 OF MAY 12, 1947, AND SECTION 81 OF ACT No. 53 OF APRIL 28, 1928, KNOWN AS THE MUNICIPAL LAW, TO ESTABLISH PENALTIES, AND TO APPROPRIATE THE NECESSARY FUNDS.

Be it enacted by the Legislature of Puerto Rico:

Section 1.—The Office of the Controller of the Commonwealth of Puerto Rico is hereby created, the head of which shall be the Controller, who shall be principally responsible to the Legislature.

Section 2.—No person shall be Controller unless he has attained thirty years of age and is a citizen of the United States of America and a citizen and bona fide resident of Puerto Rico.

Section 3.—The functions of the Controller shall be those assigned to him in Article III, Section 22, of the Constitution of the Commonwealth of Puerto Rico, and he shall exercise them with regard to the accounts, funds, revenues, disbursements, and properties of the Government as well as those held in trust. In the exercise of these functions the Controller may employ any generally accepted norms or any methods in keeping with current practices in the auditing of accounts.

Section 4.—The Controller shall collect from public corporations the total expense incurred by him on account of audits and investigations carried out by him with respect to the said corporations. Whenever a public corporation whose funds are in the possession of the Secretary of the Treasury of Puerto Rico shall fail to include in its budget the proper items, the total expense incurred by the Controller shall be charged to its funds. The amounts collected by the Controller under this section shall be covered into the General Fund of the Treasury of Puerto Rico.

Section 5.—The Controller shall draw an annual salary of $16,000.
Section 6.—In case of total and permanent disability of the Controller, the Legislature shall, through a concurrent resolution approved by a majority of the total number of the members comprising each House, declare the position vacant. The Governor shall appoint a new Controller following the procedure established by Article III, Section 23, of the Constitution of the Commonwealth of Puerto Rico.

Section 7.—In the case of his sickness or absence, the Controller shall designate one of the officers under him to act temporarily as Controller for the duration of his illness or absence.

In case the Controller becomes temporarily disabled without having designated an acting successor, the Governor shall select an officer from the Office of the Controller to act as Controller during the temporary disability of the latter. The same procedure shall be followed for appointing someone to act temporarily as Controller throughout the time required for appointing a regular Controller under the terms of Section 6 of this Act.

The officer designated pursuant to the provision of this section shall have all the powers and duties of the Controller.

Section 8.—The Office of the Controller shall be subject to all the laws and regulations generally applying to the government, except that the Governor shall include the estimated current expenses of the Office in the Model Budget and the Planning Board in the Financial Program, without revision.

Section 9.—In case of default or refusal to obey a summons issued by the District Court of Puerto Rico within whose jurisdiction the person guilty of such default or refusal is, resides, does business, or performs his functions shall, at the request of the Controller, issue against such person an order requiring same to appear before the Controller or before the Officer designated by him, to introduce evidence, if so directed, or to testify on the matter under investigation. Failure to obey the order of the court shall make such person guilty of contempt.

Section 10.—No person shall be excused from appearing and giving testimony, or producing books, records, correspondence, documents, or other evidence in compliance with a summons issued by the Controller or by the official designated by him on
the ground that the testimony or evidence required of such person may bring about his prosecution or subject him to punishment or seizure, but no person shall be prosecuted or subject to punishment or seizure by reason of any transaction, matter or thing regarding which he may be compelled, after having claimed his privilege not to testify against himself, to give testimony or present evidence, except that a person so testifying shall not be exempt from prosecution or punishment for perjury in so testifying. The Governor of Puerto Rico may not be compelled to appear personally and give testimony before the Controller.

Section 11.—The departments, agencies and instrumentalities of the Commonwealth of Puerto Rico and the municipalities shall furnish the Controller all the documents, records and reports he may request, and shall give access to their archives and documents to all the officials and employees of the Office of the Controller.

Section 12.—The Controller shall render special reports to the Legislature and the Governor on the accounts, disbursements, and revenues of any agencies, instrumentalities, or political subdivisions in connection with which irregularities or violations of law are disclosed.

Section 13.—The Controller may give publicity to any reports of his Office once he has made such reports known to the Governor and the Legislature.

Section 14.—The Controller shall have the power to adopt and promulgate any rules and regulations not incompatible with the laws in force and with the Constitution of the Commonwealth of Puerto Rico and necessary for the best performance of his duties, and he shall have his own legal service. Such rules and regulations shall have the force of law upon their promulgation.

Section 15.—The Controller is hereby authorized to adopt an official seal. There shall be a presumption of regularity with respect to all orders, communications, summonses and certifications issued by the Controller, which, when marked with the official seal, shall be acknowledged as official documents of the Office of the Controller.

Section 16.—The Controller may delegate any of his functions to any official under him whom he may designate, except that he shall not delegate the function of adopting and promulgating rules and regulations.
Section 17.—The sum of one hundred and fifty thousand (150,000) dollars is hereby appropriated to the Office of the Controller for the effectuation of the purposes of this Act during the fiscal year 1952-53.

Section 18.—Act No. 10 of April 8, 1946, Act No. 347 of May 12, 1947, and Section 81 of Act No. 53 of April 28, 1928, known as the Municipal Law, are hereby repealed. The balance remaining in the special fund known as the Investigation Fund, created by the said Acts of 1946 and 1947, shall be covered into the General Fund of the Treasury.

Section 19.—The term “municipalities”, as used in this Act, includes the Government of the Capital.

Section 20.—This Act, being of an urgent and necessary character, shall take effect as soon as the Constitution of the Commonwealth of Puerto Rico shall become operative.

Approved, July 24, 1952.

[No. 10]  
[Approved, July 24, 1952]

TO TRANSFER AND ASSIGN CERTAIN DUTIES, POWERS, AND FUNCTIONS TO THE DEPARTMENT OF THE TREASURY AND TO THE SECRETARY OF THE TREASURY.

Be it enacted by the Legislature of Puerto Rico:

Section 1.—In addition to the functions assigned to them by other laws, there shall devolve on the Department of the Treasury or the Secretary of the Treasury, as the case may be, all the duties, powers, and functions which by law, regulation, executive order or ordinance appertain to the Office of the Auditor or to the Auditor at the time this Act is approved and which have not been assigned to the Office of the Controller by virtue of Section 22 of Article III of the Constitution of the Commonwealth of Puerto Rico or of the Act to create and organize the Office of the Controller of Puerto Rico.

Section 2.—The Secretary of the Treasury shall examine, adjust, determine, and liquidate all accounts and claims appertainning to the revenues and receipts, from whatever source, of the Government of the Commonwealth of Puerto Rico; and he shall examine and execute, in accordance with law, all dispositions of funds and property belonging to the Government of.

LEYES DE PUERTO RICO

Artículo 17.—Se asigna a la Oficina del Contralor la suma de ciento cincuenta mil dólares ($150,000) para llevar a cabo los fines de esta Ley durante el año económico 1952-53.

Artículo 18.—Se derogan la Ley Núm. 10 de 8 de abril de 1946, la Ley Núm. 347 de 12 de mayo de 1947 y el Artículo 81 de la Ley Núm. 53 de 28 de abril de 1928, conocida como Ley Municipal. El balance de fondos en el fondo especial llamado “Fondo de Investigaciones” creado por las mencionadas leyes de 1946 y 1947, ingresará en el Fondo General del Tesoro.

Artículo 19.—El término “municipios”, según se usa en esta Ley, incluye al Gobierno de la Capital.

Artículo 20.—Esta Ley, por ser de carácter urgente y necesaria, comenzará a regir tan pronto entre en vigor la Constitución del Estado Libre Asociado de Puerto Rico.

Aprobada en 24 de julio de 1952.

[Núm. 10]  
[Aprobada en 24 de julio de 1952]

LEY

TRANSFIRIENDO Y SEÑALANDO CIERTOS DEBERES, FUNCIONES Y FACULTADES AL DEPARTAMENTO DE HACIENDA Y AL SECRETARIO DE HACIENDA.

Decrétese por la Asamblea Legislativa de Puerto Rico:

Artículo 1.—Corresponderán al Departamento de Hacienda o al Secretario de Hacienda según fuere el caso, además de las funciones que por otras leyes le están señaladas, todos los deberes, funciones y facultades que por ley, reglamento, orden ejecutiva u ordenanza corresponden a la Oficina del Auditor o al Auditor al tiempo de aprobarse esta Ley, y que a virtud de la Sección 22 del Artículo III de la Constitución del Estado Libre Asociado de Puerto Rico o de la Ley para crear y organizar la Oficina del Contralor de Puerto Rico, no hayan sido asignadas a la Oficina del Contralor.

Artículo 2.—El Secretario de Hacienda examinará, ajustará, decidirá y liquidará todas las cuentas y reclamaciones pertenecientes a las rentas e ingresos de cualesquiera fuentes del Gobierno del Estado Libre Asociado de Puerto Rico; y examinará y liquidará de acuerdo con la ley, todos los gastos de fondos y de propiedad pertenecientes al Gobierno de Puerto Rico, o que se