

ANTONIO FALCON, PETITIONER, VS. ISMAEL MATHAY, SR., IN HIS CAPACITY AS AUDITOR GENERAL, RESPONDENT.

G.R. No. L-30303. August 31, 1970

Ponente: REYES, J.B.L., J.

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/77dd3766c6f7/>

REYES, J.B.L., J.:

Petition for a writ of mandamus to compel the Auditor General to pass in audit and approve for payment a final award of the Workmen's Compensation Commission against the Republic of the Philippines.

By decision of 20 December 1967, in its Case No. RO6-4911, the Workmen's Compensation Commission ordered the Republic of the Philippines to pay claimant Modesto Falcon the sum of P3,360.00 for the death in line of duty of his son, Clarencio T. Falcon, of the Philippine Navy's Naval Air Unit, plus P336.00 as counsel fees. The Solicitor General, on behalf of respondent Republic, moved to reconsider, praying that the gratuity paid to the claimant under Republic Act No. 610 be deducted from the award, but such deduction was refused by the Commission. No appeal having been perfected, the award became final and the Commission's Secretary urged the Navy to satisfy the claim. Payment was recommended by the Solicitor General, but the Navy Auditor insisted on the deduction of the gratuity paid under Republic Act 610, and he was supported by the Auditor General. Hence, this petition for mandamus.

The denial of the claimed deduction by the Workmen's Compensation Commission having become final, the respondent Auditor General has no alternative but to approve the payment of the Commission's award. For him to insist on reducing the compensation payable thereunder (by insisting that the indemnity paid under Republic Act No. 610 should be subtracted from it) amounts to a review by him of the Commission's final award, and no such review is authorized by law or jurisprudence. The decisions of the Workmen's Compensation Commission are exclusively appealable to the Supreme Court, yet even the latter is powerless to alter awards that have become final, so long as they are made within the Commission's jurisdiction, which is not questioned in this case.

Provincial Auditor vs. Judge Teodoro, 99 Phil. 504, relied upon by the respondent, is inapplicable, because there the Auditor's office was not made a party and was not heard in its defense. Hence, this Court said in that case:

"and it is not fair to adjudge an issue in a proceeding where the person to be affected is not a regular party, and what is worse can not properly assert a defense particularly approved by statutes and precedents."

In the case before us, the respondent in the case below was the entire Republic of the Philippines, and the Auditor General lays no claim to be independent of it. Since the finality of the award binds and concludes the Republic, it should likewise conclude the respondent. That is elementary. The merits of the question raised by him were there passed upon and finally resolved in the negative, and it is contrary to justice and public interest that the issue should be invoked anew. Its denial has become *res judicata*. A final judgment is conclusive between the parties with respect to the matter directly adjudged or any other matter that could be raised in relation thereto.[1]

WHEREFORE, the writ prayed for is granted, and respondent Auditor General is ordered to pass in audit the

petitioner's claim as decided by the Workmen's Compensation Commission in its final judgment of 20 December 1967. No costs.

Concepcion, C.J., Dizon, Makalintal, Zaldivar, Castro, Fernando, Teehankee, Barredo, and Villamor, JJ., concur. Makasiar, J., did not take part.

[1] Revised Rule of Court 39, section 49 (b); Peñalosa vs. Tuason, 22 Phil. 303, 312; Philippine National Bank v. Barretto, 52 Phil. 818, 824; Namarco v. Judge Macadaeg, 52 O.G. 182, 98 Phil 185; Miranda v. Tiangco, et al., L-7044, 31 Jan. 1955, 96 Phil. 526; Jalandoni v. Martin Guanzon, 54 O.G. p. 2907, 102 Phil. 859; Soriano v. De Leon, L-7863, 31 Aug. 1959; Velasquez v. Gil. 53 O.G., p. 5615.

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at <https://batas.org>

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.