

TEOFILA S. TIBON, PETITIONER, VS. AUDITOR GENERAL, RESPONDENT.

G.R. No. L-7065. April 13, 1955

Ponente: LABRADOR, J.

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/ef2a8bed9960/>

LABRADOR, J.:

This is an appeal from a decision of the Auditor General dismissing the claim of Mrs. Teofila S. Tibon, widow of Sergeant Catalino Tibon of the Cebu City police department for compensation for the death of the latter in line of duty, under the provisions of Republic Act No. 784. Sergeant Catalino Tibon of Cebu City died on February 26, 1953 while making his tour of inspection of the policemen assigned in the night beats, the accidental death having been occasioned when the police wagon of the police department in which he was riding turned turtle. It is claimed on behalf of the petitioner that the provisions of Republic Act No. 784 are applicable to the members of the police force of chartered cities, as well as to those of municipalities, and to deny the benefits of said Act to police forces of chartered cities would make the law discriminatory or would amount to a denial of equal protection of the law to those equally situated.

The provisions of the law involved in this appeal are as follows:

"AN ACT TO PROVIDE FOR COMPENSATION OF MEMBERS OF MUNICIPAL POLICE FORCES AND FIRE DEPARTMENTS WHO DIE, OR ARE DISABLED IN LINE OF DUTY.

* * * * *

Section 1. When any member of the police force or fire department of a municipality is:

(a) Killed in line of duty, his heirs, shall be entitled to a compensation of one thousand pesos plus two hundred pesos for funeral expenses;

* * * * *

Sec. 3, The expenses in carrying out the provisions of this Act shall be borne in equal shares by the National Government and the municipality concerned.

Sec. 4. There is authorized to be appropriated, out of any funds in the National Treasury not otherwise appropriated, the sum of one hundred thousand pesos to cover the share of the National Government for the payment of the compensations provided for herein."

A perusal of the provisions of the law does not justify the petitioner's contention that it was to be applicable to members of the police and fire departments of chartered cities as well as to those of municipalities. The law uses the word "municipality" in its title, in section 1 and in section 3. In no provision of the law is there mention of cities or chartered cities. The reason for extending the beneficent provisions of the Act to municipalities alone is found in the poor financial condition of municipalities, which is not true of chartered cities. As a rule, municipalities that have grown both in population and in resources have been given charters and their powers of

taxation increased and extended beyond the scope of those ordinarily granted to municipalities. This enables them to raise the necessary funds for the improvement and advancement of the city, opportunities which are not afforded municipalities. In view of the expanded sources of income of chartered cities and their better financial conditions, the legislature evidently did not find it necessary to extend the same help that it extends to municipalities in Republic Act No. 784, to chartered cities.

The second contention of the petitioner, that the denial of the application of the provisions of Republic Act No. 784 to chartered cities would render the law discriminatory, is without merit. As already indicated above, there are fundamental differences between municipalities and chartered cities, both with respect to their resources and to the scope of their powers. Municipalities and chartered cities cannot, therefore, be considered of the same condition nor as equally situated in both resources and powers such as to demand their equal consideration at the hands of the central government.

The decision appealed from is hereby affirmed, with costs against petitioner-appellant.

Pablo, Acting C. J., Bengzon, Montemayor, Bautista Angelo, Concepcion, and Reyes, J. B. L., JJ., concur.

Decision of Awitior General affirmed.

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.