

FELICISIMO C. JOSON, ADMINISTRATOR AND APPELLEE, VS. EDUARDO JOSON, ET AL., HEIRS AND APPELLANTS.*G.R. No. L-9686. May 30, 1961*

Ponente: BAUTISTA ANGELO, J.

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Tomas Joson died on July 5, 1945 in Quezon, Nueva Ecija leaving behind heirs and properties. He married three times and was survived by nine (9) heirs: two (2) children and grandchildren by his first wife Eufemia de la Cruz; two (2) daughters by his second wife Pomposa Miguel; and his third wife and surviving widow Dominga M. Joson. Upon his death, his will was presented to the Court of First Instance of Nueva Ecija by his son Felicisimo Joson for probate. In August, 1945, said will having been duly probated, Felicisimo Joson was appointed administrator of the estate and, accordingly, he filed an inventory of the properties left by the deceased.

On April 15, 1948, the administrator filed his first account for the year 1945-1946. This was ordered by the court to be examined by the clerk of court but the same has never been approved. On July 19, 1948, he filed his second account for the year 1946-1947 which was also referred to the clerk of court for examination. The same has never been also approved by the court. On November 11, 1948, the administrator filed another account for the year 1947-1948 and, upon motion of the heirs, he was ordered to file an accounting covering the properties under his administration. On September 7, 1954, Eduardo Joson, one of the heirs, filed an opposition to all the accounts filed by the administrator wherein he alleged that the administrator diminished the shares of the heirs in the yearly produce of the properties and had padded his expenses of administration, and on September 29, 1954, the same heir filed another motion praying the court to order the administrator to post a bond in the amount of P50,000 for the reason that from the accounts represented by him to be the true income of the estate from 1947 to 1953 there was a big difference of P132,600 which the administrator should account for to the heirs. On October 14, 1954, the administrator submitted an amended statement of accounts for the same years which were objected by two more heirs on the ground that the administrator had reported for the years 1947-1952 an income short of what was actually received and expenses much bigger than those actually incurred by him.

In the meantime, or on December 30, 1952, the heirs were able to compromise their differences and entered into an extrajudicial settlement and partition of the entire estate under the provisions of Section 1, Rule 74, of the Rules of Court which provides for the settlement of the estate without court intervention. This settlement was contained in two documents executed on the same date wherein they manifested that they are entering into it because of their desire to put an end to the judicial proceeding and administration. But, as the court was never informed of this extrajudicial settlement either by the administrator or by the heirs, it issued on May 19, 1954 an order requiring the administrator to file an accounting of his administration from 1949 to 1954, which accordingly the administrator complied with by submitting an amended statement of his accounts as already mentioned above.

However, on November 25, 1954, without said accounts having been heard or approved, the administrator filed a motion to declare the proceedings closed and terminated and to relieve him of his duties as such, which motion was amended by him on January 15, 1955. Heir Eduardo Joson filed an opposition to said motion but, after

hearing, the court issued an order declaring the proceedings terminated and relieving the administrator not only of his duties as such but also of his accounts notwithstanding the heirs' opposition to said accounts. Hence this appeal.

In granting the motion of the administrator to declare the proceedings closed and terminated and relieving him of his duties and of his accounts, the trial court made the following pronouncement:

"* * * It is claimed by the oppositor that the estate cannot be declared closed and terminated for the reason that some of the accounts submitted by the administrator for the years 1945 to 1948 have not been approved. The Court does not find any logic in this contention. The heirs knew on December 30, 1952, when they entered into an extra-judicial settlement of the estate, the existence of those accounts, but nothing is mentioned in the said extra-judicial settlement regarding the same. They are, therefore, presumed to have approved these accounts and have waived their opposition thereto. There is, therefore, no reason to suspend the closing of this proceeding and make the same depend upon the approval of these old accounts. To do so would be like making the accessory more important than the principal. There is no doubt that the report of the administrator of his administration is a mere incident in this proceeding to wind up the estate of the deceased. If the parties concerned have already entered into an extra-judicial settlement of the estate, the same should put an end to this proceeding. Once this proceeding is terminated, the incidents thereto must yield, since the only purpose of submitting a report of the accounts by the administrator is to facilitate the liquidation. The administration of an estate cannot be an end but only a means of settlement of the estate. It, therefore, becomes unnecessary and a mere waste of time to call the administration to account for, or to report on, his administration from the moment that the heirs have already entered into an extra-judicial settlement. To do so, would amount to a modification of the extra-judicial settlement which is the law between the parties, which include the oppositors herein."

The issues now posed by appellants are: (1) Is the duty of an administrator to make an accounting of his administration a mere incident which can be avoided once the estate has been settled?; (2) Are the proceedings deemed terminated by the mere execution of an extrajudicial partition of the estate without the necessity of having the accounts of the administrator heard and approved by the court?; and (3) Is the administrator ipso facto relieved of his duty of proving his account from the moment said partition has been executed? Appellants answer these questions in the negative with the argument that if the contrary is to be upheld as was done by the trial court the same would be contrary to the express provisions of our rules relative to the duties of a judicial administrator. Hence, they argue, the trial court committed an error in closing the estate in disregard of the accounts submitted by the administrator.

We find merit in this contention. To begin with, Section 1 of Rule 86 categorically charges an administrator "with the whole of the estate of the deceased which has come into his possession at the value of appraisal contained in the inventory; with all the interest, profit, and income of such a estate; and with the proceeds of so much of the estate as is sold by him, at the price at which sold." Section 8 of the same rule imposes upon him the duty to render an account of his administration within one year from his appointment, unless the court otherwise directs, as well as to render such further accounts as the court may require until the estate is fully settled. Section 10 likewise provides that before an account of the administrator is allowed notice shall be given to all persons interested of the time and place of examining and allowing the same. And finally Section 9 expressly directs that the court shall examine the administrator upon oath with respect to every matter relating to his account except when no objection is made to the allowance of the account and its correctness is satisfactorily established by competent testimony.

It thus appears that the duty of an administrator to render an account is not a mere incident of an administration proceeding which can be waived or disregarded when the same is terminated., but that it is a duty that has to be

performed and duly acted upon by the court before the administration is finally ordered closed and terminated. Here the administrator has submitted his accounts for several years not only *motu proprio* but upon requirement of the court, to which accounts the heirs have seasonably submitted their opposition. And when the administrator moved the court to close the proceedings and relieve him of his administration and of his accounts, the heirs who objected thereto objected likewise to the closing of the proceedings invoking their right to be heard but the court ignored their opposition and granted the motion setting forth as reasons therefor what we quoted in the early part of this decision. Verily, the trial court erred in acceding to the motion for in doing so it disregarded the express provisions of our rules relative to the settlement of accounts of a judicial administrator.

The fact that all the heirs of the estate have entered into an extrajudicial settlement and partition in order to put an end to their differences cannot in any way be interpreted as a waiver of the objections of the heirs to the accounts submitted by the administrator not only because to so hold would be a derogation of the pertinent provisions of our rules but also because there is nothing provided in said partition that the aforesaid accounts shall be deemed waived or condoned. While the attitude of the heirs in concluding said extrajudicial settlement is plausible and has contributed to the early settlement of the estate, the same cannot however be considered as a release of the obligation of the administrator to prove his accounts. This is more so when, according to the oppositors, the administrator has committed in his accounts a shortage in the amount of P132,600.00 which certainly cannot just be brushed aside by a mere technicality.

Wherefore, the order appealed from is set aside. The case shall be remanded to the trial court for further proceedings in line with this decision. No costs.

Bengzon, C.J., Padilla, Labrador, Concepcion, Reyes, J.B.L., Paredes, Dizon, De Leon, and Natividad, JJ., concur.

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