

INTESTATE ESTATE OF SPOUSES IGNACIA MENDOZA AND GO TUANA, DECEASED. JOSE ARSENAL GO, PETITIONER, ADMINISTRATOR AND APPELLEE, VS. GO TUANA AND IGNACIA MENDOZA, MOVANTS AND APPELL...

G.R. No. L-14329. November 30, 1962

Ponente: MAKALINTAL, J.

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/84f87440f757/>

MAKALINTAL, J.:

Appellee herein, Jose Arsenal Go, is the administrator of the intestate estate of the spouses Go Tuana and Ignacia Mendoza, pending judicial settlement in the Court of First Instance of Cebu, Sp. Proc. No. 233-V. On March 3, 1956, upon motion of some of the heirs, now appellants, the court issued the following order:

"Acting upon the motion of the heirs and considering that the administrator has realized the sum of P1,500.00 from the sale of a parcel of land to Mr. Tereso Dumon and the additional sum of P9,000.00 out of the sale of sugar quota belonging to the estate to Mr. Maximino Dublin the said administrator is hereby ordered to deposit the said amount with the Philippine National Bank under a Savings Account Deposit in the name of the Intestate Estate Go Tuana and Ignacia Mendoza, in his capacity as administrator, deducting therefrom the amount already delivered by him to the several heirs, to wit:

Adelino Go

P1,000.00

Federico Go

1,000.00

Mrs. Pacita G. Almirante

1,000.00

Miss Luz Go

360.00

within five days from this date. The administrator is also ordered to deposit in the saving account deposit any

other sum of money that may be in his possession belonging to the estate within the same period of time. No withdrawal from said deposit shall be made by the administrator without the approval of this Court.

The administrator is hereby notified of this order in open Court."

On January 2, 1957 appellants filed a motion to hold the administrator in contempt for having failed to make the deposit required in the aforequoted order and for having made disbursements of funds without previous approval by the court. A memorandum supplementing the motion for contempt was filed on February 2, 1957, making reference to the statement of accounts of the administrator covering the period from January 1 to December 3, 1956, to show that as of March 3 of that year there was considerable cash in his hands which he was supposed to, but did not, deposit.

The administrator presented his opposition to the motion for contempt. His explanation therein, which the Court found to be satisfactory, is summarized in its order of May 27, 1957, which reads as follows:

"This is a motion filed by the heirs of Go Tuana and Ignacia Mendoza to have the administrator punished for contempt. It is alleged that as of March 3, 1956, there was cash in the possession of the administrator in the amount of P2,350.70 which the administrator failed to deposit in the bank in contravention of the order of this Court dated March 3, 1956.

In his opposition to the motion, the administrator, however, claimed that, in compliance with the order of the Court dated March 3, 1956, he deposited with the Philippine National Bank the sum of P500.00 on March 22, 1956 as shown in the Savings Account Book No. 37964. The administrator further explained that the only lump sums received by the administrator prior to March 3, 1956, were the proceeds of the sale of 2 parcels of land to Mr. Tereso Dumon in the amount of P1,500.00, and the sugar quota to Mr. Maximo Dublin in the sum of P9,000.00. In his explanation, the administrator has shown that out of the sale of the lands to Mr. Tereso Dumon, a total sum of P900.00 was disbursed to the heirs and the balance of P600.00 was expended in accordance with the statement appearing in the reports of income and expenses.

With reference to the proceeds of the sale of the sugar quota to Maximo Dublin for P9,000.00, the administrator has shown that he had disbursed therefrom the total sum of P7,000.00 which was given to the heirs at the rate of P1,000.00 each, together with the payment of the inheritance and estate taxes and miscellaneous expenses in the sum of P2,000.00. The administrator explained that actually at the time the Court issued its order dated March 3, 1956, the only amount left in the hands of the administrator was the sum of P500.00 which has been deposited in the bank as aforesaid. After considering the explanation of the administrator, the Court finds same satisfactory.

PREMISES CONSIDERED, the motion to punish the administrator for contempt of Court is hereby denied. However, the administrator is hereby ordered to include in the new report of accounts which he is to submit on (sic) directed in a separate order of even date the above-mentioned income and expenses, duly supported by receipts and/or vouchers."

The movants appealed from the foregoing order to the Court of Appeals, which certified the appeal to us on the ground that only questions of law are involved since no evidence was adduced below, the arguments in support of the errors assigned being based merely on data disclosed in the motion for contempt itself, in appellee's opposition thereto and on the reports of accounts submitted by him to and still pending approval by the court.

The order of March 3, 1956 upon which the charge of contempt is predicated covers two items which appellee was required to deposit: (1) the proceeds of two sales, one of a parcel of land in the sum of P1,500.00 and the other of certain sugar quota in the sum of P9,000.00, after deducting the amounts delivered to the heirs; and (2) any other sum of money belonging to the estate in the possession of appellee.

With respect to the first item the explanation of appellee is that of the proceeds of the two sales P7,900.00 was delivered to the heirs, among them appellants themselves, and P2,000.00 was paid for inheritance and estate taxes and other miscellaneous expenses. The balance of P600.00 was spent "in accordance with the statement appearing in the reports of income and expenses," which appellee, however, was ordered by the court to justify by submitting the corresponding receipts and vouchers. We do not see that the court erred in considering that appellee's explanation in so far as this item is concerned was satisfactory. All these disbursements are shown in his reports for 1955 and 1956, respectively. Also shown in said reports are appellee's other receipts and expenses, both before and after the order of March 3, 1956. It might be true that he did not follow strictly the terms of said order, as in failing to deposit in the bank, for instance, the cash on hand as of December 31, 1955 (see statement of accounts for 1956), which appears to be in the sum of P4,209.78. But since the said sum, as well as other sums received thereafter, are duly accounted for in the same statement, the motion for contempt was at best premature and appellee's liability on that charge, if any, should await the result of the hearing for the approval of said accounts. In any case, his exoneration from the charge did not carry with it an implied approval of these accounts, concerning which proper punitive or corrective action might still be taken after the hearing and reception of evidence.

The order appealed from is affirmed, without pronouncement as to costs.

Padilla, Bautista Angelo, Labrador, Concepcion, Reyes, J. B. L., Barrera, Paredes, Dizon, and Regala, JJ., concur.

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.