

TESTATE ESTATE OF THE DECEASED VICENTE SINGSON PABLO

G.R. No. L-3373. May 29, 1952

Ponente: REYES, J.

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REYES, J.:

Vicente Singson Pablo died in 1938 in Vigan, Ilocos Sur, leaving a will in which he disposed of his properties as follows:

(a) In favor of his wife Rosalia Rosario—

(1) All his share of the conjugal property, including the proceeds of his insurance policy; and

(2) By way of life pension 1/3 (that is, his share) of the rents of a lot on Reina Regente St. in Binondo, Manila, which he owned in common with his sister Leona Singson and his brother Evaristo Singson;

(b) In favor of his brother Evaristo Singson his third interest in a house and lot on Espeleta St., Manila;

(d) In favor of his granddaughter Purificacion Florentino two of the largest and best parcels of land owned by him in Danglas, Magsingal, Ilocos Sur; and

(e) In favor of all his relatives legally entitled to succeed him the remainder of his properties in equal portions the relatives referred to in this clause being his brothers Manuel Singson, Leona Singson (now deceased), Bvaristo Singson, and Dionislo Singson (also now deceased), and his nieces Trinidad F. de Paz, Josefina Vda. de Lim, Emilia Florentino, and Bosario F. de Donato.

Following the probate of the will, the widow was appointed administratrix in September, 1938, and about 5 years thereafter, or on August 9, 1943, she rendered an account of her receipts and disbursements showing a total of P6,584.02 for the former and P6,468.73 for the latter, or a balance of P115.29 in favor of the administration.

The account was objected to by two of the heirs, Emilia Florentino and Trinidad Florentino. Resolving the incident, the court, having before it the evidence taken by the commissioner, rendered an order, dated October 4, 1944, stating:

"En vista de las disposiciones testamentarias resulta una clasificacion de los bienes relictos del finado Don Vicente Singson Pabloi un grupo que lo Integra toda la participacion del testador en la sociedad de gananciales con su esposa Da. Rosalia Rosario que pasan a ser de la propiedad de su vluda, y otro grupo que lecomponen los bienes dejados a otros hermanos y legatarios, segunlla clausula del citado testamento.

"El Juzgado entiende que, para la justa y equitativa distribucion de los pagos y cargos que deben sobrellevar las distintas y respectivas porciones de la masa hereditaria, la administradora debe presentar una cuenta enmendada que contenga separadamente dos porciones de gastos y de ingresos: una la de los ingresos y gastos correspondientes a los bieneseque le toquen a ella de los bienes dejados por elflinado, y otra que contenga los ingresos y gastos pertenecientes a los otros bienes relictos por el mismo finado que corresponden a herederos y legatarios en esta testamentaria.

"Para la mayor claridad de la cuenta y para la pronta termination de esta testamentaria, se ordena a la

administradora ineluya en la cuenta enmendada todas las nuevas partidas de ingresos y gastos que haya habido o que hubiere hasta la fecha de la presentacion de dicha cuenta enmendada, aplicando a estas nuevas partidas de ingresos y gastos la misraa clasificacion de unas y otras como se requiere en el parrafo precedente.

"Se ordena, ademas, a la administradora present e la cuenta enmendada en o antes del 14 de este mes, para que pueda discutirse la misma juntamente con los alquileres de la casa en la calle Espeleta, Manila."

The administratrix was not able to submit an amended account within the time granted in the above order, but she did submit on December 7, 1945, a "cuenta general enmendada correspondiente desde la muerte del testador, o sea el Abril de 1933 hasta Noviembre 30, 1945." Emilia Florentino and Trinidad Florentino, joined this time by their sister Josefina, objected to this amended general account on the grounds, among others, that—

"6. Que la citada cuenta general enmendada de fecha 6 de Diciembre de 1945 es erronea por cuanto que la administradora ha sumado los gastos y obligaciones que aparecen en la misma, y para su pago, ha aplicado todos los ingresos de la administracion.

"7. Que la administradora no ha cumplido en su citada cuenta general enmendada de fecha 6 de Diciembre de 1945 con el auto de este Juzgado de fecha 4 de Octubre de 1944, pues en la misma no aparecen separados los ingresos y gastos correspondientes a los bienes que le toquen a ella de los bienes dejados por el finado de los ingresos y gastos pertenecientes a los otros bienes relictos por el mismo difunto y que corresponden a los demas herederos y legatarios de la testamentaria, tal como se ha ordenado en el citado auto de este Juzgado de fecha 4 de Octubre de 1944."

Passing upon the objection the lower court, in its order of March 7, 1946, ruled that—

"x x x

"VI. - With respect to the contention of the oppositors that items Nos. 31, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 49, 57 and 59 should not be charged against the entire estate but only against the properties of the conjugal partnership, the court has examined the character of these expenses and has found that they were not debts and obligations contracted during the existence of the marriage but expenses incurred in the course of the administration of the estate which are necessary for its preservation and management and are therefore properly deductible against the mass of the hereditary estate. The same conclusion is true in regard to items Nos. 30 and 32 which, while they were expenses for land taxes paid for the separate and exclusive property of Don Vicente Singson Pablo, yet they are deductible from the income of the whole estate. This has to be so because upon the death of the testator not only the properties of the conjugal partnership are to be inventoried and liquidated but also his other properties regardless of their nature and character: In other words, the estate is composed not only of the conjugal properties but also of the private properties of the deceased which, upon his death, are all thrown into administration under the management and responsibility of the administratrix.

"x x x."

On February 5, 1947, the court, upon motion, ordered the administratrix to submit her final account. This she did on the 23th of the following July. But the final account she submitted was disapproved by the court and she was ordered to file an amended final account. This order, which was dated February 5, 1948, says:

"To the final account filed by the administratrix, the counsel for the heirs Emilia, Trinidad and Josefina Florentino, interposed objection to its approval on the ground that the said account as submitted exempts some heirs from their obligation of contributing to the payment of debts and expenses of administration.

"Counsel for the administratrix claims that the administratrix, widow of the testator, is a legatee of a certain and specified thing, namely, the participation of the testator in the community property present and future, and as such she is exempted from contributing to the payment of the debts and expenses of administration.

"Considering that the administratrix is an instituted heir of the testator, the court is of opinion and so holds, that she should share, proportionately, with the other heirs, in the payment of the debts and expenses of the administration (Rule 89, Sec. 6, Rules of Court; Berceno vs. Ocampo & Sotelo, Off. Gaz., January, 1944, p. 362).

"In view thereof, the final account submitted by the administratrix is hereby disapproved and the administratrix is hereby ordered to file an amended final account within thirty (30) days from the receipt of a copy of this order."

In obedience to this order, the administratrix filed an amended final account on May 3, 1948. But again the account was objected to on the ground that it had not complied with what was directed in the order of February 5, 1948 (*supra*) in that—

"x x x la administradora en dicha cuenta final enmendada, para determinar las deudas y gastos de administracion, ha excluido o separado primeramente todos los alquileres y productos de los bienes gananciales asi como tambien los productos de los terrenos legadoa a Purificacion Florentino (partidas 2 y 3 de la data de la citada cuenta final enmendada), lo que no ha hecho con los alquileres y productos de los bienes privativos del testador, cargandolos contra el saldo total a favor de la administracion de P6,975.26, para despues concluir que hay un saldo en contra de la administracion o testamentaria."

Disapproving the amended final account, the court in its order dated July 9, 1948, commissioned the clerk of court to determine the share which each heir or legatee should contribute to the expenses of administration and directed the administratrix, after receipt of the commissioner's report, to submit a new amended final account in accordance with the terms of the order of February 5, 1948. On September 7, 1943, the commissioner filed his report, which reads as follows:

"Comparece el que suscribe y ante este Hon. Juzgado respetuosamente somete su report como Comisionado:

"Del proyecto de Particion enmendado de fecha Agosto 9, 1943, aprobada por este Juzgado en su auto de fecha 8 de Julio de 1944, se desprende que a los herederos de esta testamentaria se les han adjudicado propiedades cuyo valor se detallan como sigue:

1. Rosalia Rosario

P 22,418.23

2. Leona Singson

2,603.05

3. Evaristo Singson

8,784.72

4. Manuel Singson

2,603.05

5. Dionisio Singson

2,603.05

6. Emilia Florentino

2,603.05

7. Trinidad Florentino de Paz

2,603.05

8. Josef ina Florentino Vda. de Lim

2,603.05

9. Rosario Florentino de Donato

2,603.05

10. Purificacion Florentino

460.00

"El infrascrito Comisionado cree y es de opinion y respetuosamente somete que la cuota que debe pagar cada heredero o legatario en los gastos de administracion, debe ser proporcional al valor total de las prdpiedades adjudicadas a cada heredero o legatario. Teniendo, pues, como base de computacion el valor total de propiedades adjudicadas a cada heredero o legatario resulta que cada uno de dichos herederos y legatariosdebe pagar como su cuota en los gastos de administracion el tanto por ciento del total de gastos de administracion, segun se detalla como sigue:

1. Rosalia Rosario

46%

2. Leona Singson

5%

3. Evaristo Singson

18%

4. Manuel Singson

5%

5. Dionisio Singson

5%

6. Emilia Florentino

5%

7. Trinidad Florentino de Paz

5%

8. Josefina Florentino de Lim

5%

9. Rosario F. de Donato

5%

10. Purificacion Florentino

1%

"En vista de que hasta ahora no se ha aprobado todavia por el Juzgado la cuenta final de la adainistradora, el Comisionado no puede deterainar la cantidad especifica que cada heredero o legatario debe pagar corao su cuota en los gastos de administracion."

On October 4, 1948, the administratrix submitted a second amended final account, showing a balance of P3,353.45 against the administration and fixing the share each heir and legatee should contribute to make up the deficit. Again the Florentino sisters objected to the account with the following observation:

"1.o - Que al hacer la computacion para determinar la cuota que debe pagar la viuda en los gastos de la adrainistracion, en relacion con los bienes gananciales, debe tenerse como base de computacion, no solo el valor de la mitad que correspondia al difunto y que se ha adjudicado a la viuda sino todo el valor de dichos bienes gananciales, por la razon de que todos estos bienes formaban parte de la masa comun de la herencia yacente, administrada bajo la responsabilidad de la administradora; y efectivamente, g ran parte de los gastos incurridos durante la administracion lo fueron en beneficio exclusivo de la totalidad de los bienes gananciales, y no de la mitad solamente a saber: las partidas 31, 33, 34, 35, 36, 37, 33, 39, 40, 41, 42, 43, 44, 49, 57 y 59 de la data de la cuenta general enmendada fechada 6 de Diciembre de 1945 (pags. 9-11 de dicha cuenta). Vease declaracion de la administradora obrante en los folios 253-254 del expediente.

"No es nada mas que justo que en lo que respecta a los bienes gananciales, se tenga por base la totalidad del valor de los mismos al hacer la computacion para fijar la cuota de la viuda en los gastos de administracion.

"Segun la orden del Juzgado fechada 7 de Marzo de 1946 (Juez Lucero), todos los gastos incurridos durante la administracion que son necesarios para la conservacion y administracion de los bienes de la testamentaria deben imputarse a la masa hereditaria.

"Forman parte de esta masa hereditaria los bienes gananciales, y no la mitad solamente de los mismos, pues en esta testamentaria del confuge muerto, se hard el inventario de dichos bienes conyugales, se administraran y se liquidan los mismos y se pagan sus deudas (Art. 1, Segla 75 de los Reglamentos).

"This has to be so because upon the death of the testator not only the properties of the conjugal partnership are to be inventoried and liquidated but also his other properties regardless of their nature and character. In other words, the estate is composed not only of the conjugal properties but also of the private properties of the deceased which upon his death, are all thrown into administration under the mai agement and responsibility of the administratrix. (Orden de 7 de Marzo de 1946 del Juez Lucero)."

Agreeing with the oppositors contention, the lower court, under date of December 7, 1948, rendered the following order:

"Se ordena al Escribano y la administradora que enmienden el report y la segunda cumta final enmendada que han presentado respectivamente, en tal forma que (a) se tenga como base de computacion para determinar la cuota que debe pagar la viuda en los gastos de administracion, en relacion con los bienes gananciales todo el valor de estos, fomando como formaban parte de la herencia yacente administrada por la administradora; (b) se carguen a la masa hereditaria los gastos de administracion que quedan sin pagar, montantes a P392.00; y (c) se acrediten a favor de Leona Evaristo, Manuel y Dionisio Singson y Emilia, Trinidad, Josefina y Rosario Florentino la cantidad de P895.88, residuo del importe de los bienes privativos del testador despues de deducidas las cantidades de P2,400.00, P818.05 y P100.00."

The administratrix moved for a reconsideration of this order, but, the lower court denied the motion in its order of February 19, 1949 which says:

"Se deniega la mocion de reconsideracion de fecha 31 de Diciembre de 1948 presentada por la administradora, por estar desprovista de merito.

"Se ordena al Escribano y la administradora que dentro de 15 dias desde que reciban copia de la presents orden, presenten el report y cuenta final enmendados que se les requiere en la orden fechada 7 de Diciembre, 1948.

"Se requiere, ademas, a la adiuinistradora que precise en la cuenta final enmendada que ha de presentar, el periodo de tiempo de esta y la fecha de cada ingreso y egreso.

"El Juzgado ruega a todas las partes interesadas y sus abogados en esta actuacion civil especial que le den su debida cooperacion para la pronta clausura de este expediente, porque no podre permitir que la administracion continue incurriendo en gastos despues de haber sido aprobado el proyecto de particion el 8 de Julio de 1944 y entregados los bienes a los respectivos herederos el 9 de Mayo de 1946 todavia sin prestacion de fianzas por parte de estos para responder del pago de obligaciones o gastos de administracion posteriores a dicha particion y distribucion."

The clerk of court, in compliance with this order, submitted his amended report on March 2, 1949, this time basing the apportionment of the administration expenses among the heirs and legatees upon the total value of the properties under administration. The amended report says:

"De acuerdo con la orden de este Hon. Juzgado de fecha 19 de Febrero de 1949, el que suscribe somete respetuosamente su report enraendado como Comisionado sobre la cuota que debe pagar cada heredero o

legatario en los gastos de administracion en la causa arriba titulada.

"En este report, se ha tenido como base de computacion el valor total de toda la masa de la propiedad conyugal, incluyendo la pension de la viuda Da. Rosalia Rosario, en la cantidad de P2,400.00, pero excluyendo el importe de poliza de seguro en la cantidad de P2,905.20. Tambien se ha incluido en la computacion la cantidad de P2,660.00 que ha recibido como pension Don Evaristo Singson uno de los herederos.

"Tal como esta enmendado la cuota que debe pagar cada heredero o legatario en los gastos de administracion es como sigue:

1. Rosalia Rosario

41%

2. Evaristo Singson

23%

3. Leona Singson

5%

4. Manuel Singson

5%

5. Dionisio Singson

5%

6. Emilia Florentine

5%

7. Trinidad Florentino de Paz

5%

8. Josefina Florentino de Lim

5%

9. Rosario Florentino de Donato

5%

10. Purificacion Florentino

1%

The administratrix, on her part, on March 15, 1849, submitted her 3rd amended final account but substituted it with a 4th one on March 17, 1949. In this last final account she includes the income from the private properties of the deceased but not the income from the conjugal properties, with the following explanation:

"(Nota: x x x En cuanto a los productos de los bienes gananciales ya no se incluyen aqui por pertenecer ya los mismos la administradora como viuda quien esta dispuesta a pagar su cuota de 41% en los gastos de administracion de la presente testamentaria.)"

The non-inclusion in the 4th amended final account of the income of the conjugal properties, which the administratrix claims to belong exclusively to her, prompted the oppositors to file, on March 26, 1949, their objection to the approval of the said account on the ground that the products of fruits of the conjugal properties of the total value of P5,918.66 should be added to the assets of the administration and subjected to the payment of the administration expenses. The lower court resolved this incident in its order of March 26, 1949, as follows:

"Vista la cuarta cuenta final enmendada presentada por la administradora, el juzgado la desaprueba por no estar de acuerdo con las ordenes de este Juzgado fechadas 7 de Marzo de 1946 y de 7 de Diciembre de 1948, y concede a dicha administradora un plazo de 20 dias desde que refeiba copia de este auto para presentar otra cuenta final enmendada sujeiando al pago de las deudas y demas responsabilidades de la herencia no solo los privativos del finadosino hasta los bienes gananciales habidos con su viuda hoy administradora, y los legados de renta or pension.

"Se instruye a la administradora a que presents la ouint a cuenta final enmendada de un modo mas jus to para evitar perdida innecesaria de tiempo teniendo en cuenta que el proyecto de particion fue ya aprobado el 8 de Julio de 1944, y se distribuyeron ya los bienes a los herederos el 9 de Mayo de 1946, con excepcion solamente de las dos imagenes de Sta. Correa y San Jose que son objetos de otro auto dictado en este mismo dia."

From this order the administratrix has appealed, assigning several errors all raising only questions of law. But the fundamental issue is whether the expenses of administration should be prorated between the conjugal properties; and the properties belonging exclusively to the deceased spouse or whether those expenses should be charged against both without proration.

As part of the estate to be administered and liquidated in the testate or intestate proceedings of the deceased spouse (Section 2, Rule 75; Section 685, Act 190) nothing can be more just than that the conjugal property be made to contribute to the expenses of administration and liquidation. It was obviously with this idea in mind that the court, in its order of October 4, 1944, directed that—

"El Juzgado entiende que, para la just a y equitativa distribucion de los pagos y car gas que deben sobre llevar las distintas y respectivas porciones de la masa hereditaria, la administradora debe presentar una cuenta enmendada que contenga separadamente dos porciones de gastos y de in resos: una la de los ingresos y gastos correspond!entes a los bienes que le toquen a ella de los bienes dejados por el finado, y ptr a que contenga los ingresos y gastos pertenecientes a los otros bienes relictos por el mismo finado que corresponden a herederos y legatarios en esta testamentaria."

Some obscurity appears to have been created by a broad statement in the subsequent order of March 7, 1946, to the effect that "expenses incurred in the course of the administration of the estate which are necessary for its preservation and management x x x are x x x properly deductible against the mass of the hereditary estate,"

without specification that the expenses were to be prorated. But any doubt on this point was dispelled by the order of February 5, 1948, which says:

"To the final account filed by the administratrix the counsel for the heirs Emilia, Trinidad and Josefina Florentino, interposed objection to its approval on the ground that the said account as submitted exempts some heirs from their obligation of contributing to the payment of debts and expenses of the administration.

"Counsel for the administratrix claims that the administratrix, widow of the testator, is a legatee of a certain and specified thing, namely, the participation of the testator in the community property present and future, and as such she is exempt from contributing to the payment of the debts and expenses of the administration.

"Considering that the administratrix is an instituted heir of the testator, the court is of the opinion and so holds, that she should share, proportionately, with the other heirs, in the payment of the debts and expenses of the administration (Rule 69, sec. 6, Rules of Court; *Berceno vs. Ocampo & Sotelo*, Off. Gaz., January, 1944, p. 362)."

It is true that in a subsequent order, dated December 7, 1948, the court directed the administratrix to amend her final account in such a way as to charge the expenses of administration against the "masa hereditaria" (composed of both the properties of the conjugal partnership and the private properties of the deceased spouse), again without mention of proration, and the appellant has construed the directive as an attempt to make her contribute more than her quota or share of the administration expenses. This we think is a misconstruction of the order. The order directs that her quota of the expenses should be fixed on the basis of the value of the entire conjugal property in relation to the mass of property under administration. This is a clear indication that appellant is to pay only her proportionate share of the administration expenses, and given this interpretation the order is in line with the previous ones and in no way detrimental to appellant's interest. But to avoid any controversy as to the meaning of the order, the same should be clarified.

In view of the foregoing, the order appealed from is affirmed but with the clarification that the expenses of administration shall be prorated between the conjugal properties and the properties belonging exclusively to the deceased Vicente Singson Pablo on the basis of their just valuation. Without special pronouncement as to costs.

Paras, Feria, Pablo, Bengzon, Tuason, Montemayor, and Bautista Angelo, JJ., concur.
Padilla and Jugo, JJ., did not take part.

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