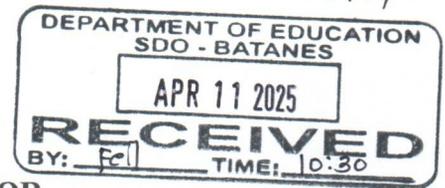




REPUBLIC OF THE PHILIPPINES  
**COMMISSION ON AUDIT**  
REGIONAL OFFICE NO. II  
**NATIONAL GOVERNMENT AUDIT SECTOR**  
**Cluster 5 – Education and Employment**  
Basco, Batanes



**Office of the Auditor – Audit Team No. R2-13**

Decision No. : 2025-001(INAHS)

Date : March 24, 2025

**Subject:** Request for Relief from property accountability of Mr. Wilson G. Ereful, Administrative Officer I/Accountable Officer of Itbayat National Agricultural High School (INAHS), Itbayat, Batanes for the death of one (1) head cattle with Biological Asset No. CW-0008-001 and book value of P25,000.00.

## DECISION

### PREFATORY STATEMENT

This decision is rendered pursuant to Section 5, Rule IV of the 2009 Revised Rules of Procedure of the Commission on Audit (RRPC) vesting original jurisdiction to the Auditor over requests for relief from money and/or property accountability involving amounts not exceeding One Hundred Thousand Pesos (₱100,000.00) for losses due to fortuitous events and natural calamities or acts of man.

### STATEMENT OF FACTS

Records show that Mr. Wilson G. Ereful, Administrative Officer I of Itbayat National Agricultural High School, Itbayat Batanes, is the accountable officer in behalf of the school of one (1) head, 16 years old, cattle with Biological Asset No. CW-0008-001 valued at P25,000.00.

In his affidavit subscribed and sworn on August 26, 2024, Mr. Ereful alleged the following:  
“xxx

*That a few heads of cattle are among the biological assets of the school found at INAHS Extension Site at Yawran, Ibayat, Batanes;*

*That in the morning of May 25, 2024, one of the Farm workers in Yawran reported that one of the cattle died in the ranch;*

*That said animal is pregnant and it has been observed from its previous pregnancies and during lactation that it cannot stand and walk for a period of time.*

*That the said animal has been reported for the past two weeks being weak and having poor appetite in eating thereby contributing to it becoming emaciated;*

*That it has been immediately injected with calcium supplement to hopefully help the animal for its condition to become better. Also, antibiotic and vitamin supplements as a therapeutic for the improvement of the animal's health upon an observation that the animal is becoming weak prior to its death which makes it unfit for human consumption;*

xxx

*That I immediately report it to the Itbayat Police Station and informed the Municipal Agriculturist in the absence of a Veterinarian in the locality to investigate and inspect the said dead animal;*

*That they immediately conduct an inspection and observation of the animal and found no possible foul play in the death of the animal; and*

*That the cause of death is because of hypocalcemia in addition to the old age of the animal.*

*That after proper documentation, the animal was buried immediately.*

xxx”

Similar facts were also contained in the Joint Affidavit of two disinterested persons (Farm workers), subscribed and sworn on August 6, 2024.

A certification dated June 7, 2024 issued by the Itbayat Police Station containing an excerpt from the police blotter of the station also stated that there are no signs or indications of foul play on the death of the said animal. And that the responding personnel of the said police station witnessed the burying of the said dead cattle.

In the absence of a licensed Veterinarian in the Municipality, the Municipal Agriculturist responded to the request of the Agency to investigate and inspect the said dead animal to which she issued an Inspection Report stating that she personally inspected the death of the subject animal.

## **ISSUE**

Whether or not Mr. Wilson G. Ereful may be relieved from property accountability for the loss, through death, of one (1) head, 16 years old, cattle with book value of P25,000.00.

## **DISCUSSION**

After a circumspect evaluation, this Office finds the request impressed with merit.

The state of the cattle being emaciated caused by being weak for about two weeks and poor appetite is beyond the control of the person responsible thereof. Based on the facts presented, it appears that Mr. Ereful exercised the diligence of a good father of a family in taking care of the animals in the site.

Also, as certified by the Itbayat Police Station and sworn in Affidavit of the AO and the farm workers, the animal was buried.

This Office believes that there is substantial basis to grant the request for relief on its merits. Mr. Wilson G. Eriful, Accountable Officer, belatedly notify the Office of the Auditor of the occurrence of death of the subject animal but the School Head, Mr. Edward E. Dita, satisfactorily justified the incurred delays. The undersigned finds the reasons for the delays in filing of the notice of loss and request compelling and valid. The pertinent documents submitted by the petitioner showed that the cost of the cattle was properly recorded and reported and that the death of the animal was due to causes beyond his control and without negligence on his part, viz:

1. Pictures showing the animal at the burial site;
2. Affidavit of the Accountable Officer;
3. Joint Affidavit of Two Disinterested Persons;
4. Acknowledgement Receipt for Property (Livestock);
5. Certification issued by the Itbayat Police Station;
6. Inspection Report and Certification by the Municipal Agriculturist of Itbayat;
7. Livestock Death Certificate;
8. Certification issued by the Accountant on the accurate value of the livestock; and
9. Quarterly Report of Biological assets as of December 31, 2023

## RULING

**WHEREFORE**, there being no showing of negligence on the part of Mr. Wilson G. Eriful, Administrative Officer I, accountable officer, and in the face of their compliance with the requirement of law on the matter, the request for relief from property accountability for the death of one (1) head 16-year old cattle with Biological Asset No. CW-0008-001 valued at ₱25,000.00, is hereby **GRANTED**. Steps may now be undertaken to cause the dropping from the books of accounts of INAHS the value of the said animal.

Basco, Batanes.

  
**ANNA MARIE A. MERIEL**  
OIC-Audit Team Leader

Copy furnished:

**Mr. Alfredo B. Gumaru Jr., EdD, CESO V**  
Schools Division Superintendent  
Dep-Ed Batanes

**Mr. Edward E. Dita**  
School Principal I-INAHS  
Itbayat, Batanes

**Ms. Janna Jesusa S. Lim, CPA**  
Accountant I/OIC  
Basco, Batanes

**Ms. Cristeta V. Cano**  
Administrative Assistant II/OIC-Accountant  
INAHS-Itbayat, Batanes