

REMA F. BONCALON, PETITIONER, VS. OMBUDSMAN (VISAYAS) AND COA-CITY AUDITOR'S OFFICE OF BAGO CITY, NEGROS OCCIDENTAL, RESPONDENTS.

G.R. No. 171812. December 24, 2008

Ponente: QUISUMBING, J.

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QUISUMBING, J.:

For review on certiorari are the Decision[1] dated February 27, 2004 and the Resolution[2] dated February 14, 2006 of the Court of Appeals in CA-G.R. SP No. 71911, finding petitioner Remia F. Boncalon guilty of dishonesty and imposing on her the penalty of dismissal from service and perpetual disqualification to hold office under Section 23,[3] Rule XIV of the Omnibus Rules of the Civil Service Commission (CSC).[4]

The antecedent facts are as follows:

On November 25, 1997, Loida C. Arabelo,[5] the State Auditor II of Bago City, Negros Occidental, conducted an audit on the cash accounts of Boncalon, a Cashier IV at Bago City Treasurer's Office. The audit revealed a cash shortage of P1,023,829.56.[6] The state auditor also discovered, upon verification from the depository bank, that the entry in Boncalon's cashbook pertaining to the deposit of P1,019,535.21 on October 31, 1997 was false. Deposits totaling said amount were made only on November 25, 1997 and December 22, 1997, in the amounts of P200,000.00 and P819,535.21, respectively.

In view of the audit findings, Boncalon was administratively charged with dishonesty before the Office of the Ombudsman (Visayas). The case was docketed as OMB-VIS-ADM-99-0488.

Boncalon denied accountability for any cash shortage and averred that she was informed by the state auditor of the alleged shortage only on October 1, 1998, or after she had gone on a commuted leave of absence from April 13, 1998 to July 15, 1998, wherein she was cleared of money and property accountability and paid the corresponding money value of said leave.[7] She also contended that had the state auditor examined her safe, she would have found the bundles of money worth P819,535.21, which she had overlooked.[8]

Graft Investigation Officer (GIO) I Alvin Butch E. Cañares recommended the dismissal of the case since the questioned amounts were already accounted for. He also said that the erroneous entry of deposit in Boncalon's cashbook can only be considered as an administrative lapse, subject only to the admonition of the erring public officer.

Upon review, Director Virginia Palanca-Santiago, Office of the Ombudsman (Visayas), reversed the recommendation of GIO I Cañares. She ruled that the untimely deposit of the questioned amount only means that Boncalon was in possession of the money and had made use of it. Further, her act of falsifying an entry of deposit in her cashbook, which is an official document, signifies want of integrity on her part as she had the disposition to betray, cheat or defraud the government.[9] Boncalon sought reconsideration, but to no avail. Thus, she appealed to the Court of Appeals.

In the Decision dated February 27, 2004, the Court of Appeals found Boncalon guilty of dishonesty under Section 23, Rule XIV of the Omnibus Rules on Civil Service. Citing the Cash Examination Manual, the Court of Appeals stressed that entries in the cashbook are the direct and personal responsibility of every cash accountable officer. And should they be duly permitted to be assisted by subordinates in case of heavy volume of work, the work of their subordinates still remains under their close and strict supervision. The Court of Appeals also emphasized that when Boncalon certified under oath that she "produced all her cash, treasury, warrants, checks, money orders, cash items, paid vouchers, unused accountable forms, etc. to the Auditor/Examiner on November 25, 1997," she cannot later claim that she simply failed to notice the bundles of money in her safe.[10] The fallo of the decision reads,

WHEREFORE, the instant petition is hereby DENIED. Accordingly, the finding of the Office of the Ombudsman holding petitioner guilty of dishonesty and meting the penalty of dismissal from government service with forfeiture of all benefits and perpetual disqualification of holding public office is hereby AFFIRMED.

SO ORDERED.[11]

Aggrieved, Boncalon filed this petition contending that:

I.

THE HONORABLE COURT OF APPEALS GRAVELY ERRED IN UPHOLDING PETITIONER'S DISMISSAL FROM THE SERVICE WITH FORFEITURE OF ALL BENEFITS AND PERPETUAL DISQUALIFICATION TO HOLD PUBLIC OFFICE ALTHOUGH THE OMBUDSMAN HAS NO POWER TO DISMISS PUBLIC OFFICIALS AND EMPLOYEES;

II.

THE HONORABLE COURT OF APPEALS GRAVELY ERRED IN UPHOLDING PETITIONER'S DISMISSAL FROM THE SERVICE, DESPITE THE FACT THAT SHE HAS NOT INCURRED ANY SHORTAGE; THAT SHE HAS BEEN CLEARED OF MONEY AND PROPERTY ACCOUNTABILITY; THAT SHE HAS ACCOUNTED THE FUNDS IN HER CUSTODY AND NO DAMAGE HAS BEEN CAUSED TO THE CITY OF BAGO; and

III.

THE HONORABLE COURT OF APPEALS GRAVELY ERRED IN UPHOLDING PETITIONER'S DISMISSAL FROM THE SERVICE DESPITE THE ABSENCE OF PROOF BUT RELIANCE MERELY ON PRESUMPTIONS, CONJECTURES AND INFERENCES THAT ARE MISTAKEN.[12]

Essentially, the issues for resolution are: (1) Did the Court of Appeals err in upholding Boncalon's dismissal from service on the ground of dishonesty? and (2) Is the Ombudsman empowered to dismiss public officials and employees in administrative cases?

Petitioner contends that the alleged shortage was already accounted for in the November 25, 1997 and December 22, 1997 bank deposits. She explains that the late deposits of the said amounts were due to her failure to notice the same in her safe, as they were in bundles. She also argues that the posting of entries in her cashbook was already delegated to her subordinates due to her multifarious duties and functions as Cashier IV. As such, the entry of deposit dated October 31, 1997 may only have been an unintended mistake of her subordinates, considering that it was the last day of the month and holiday season followed.

She further avers that for liability to attach, notice and demand must be made upon her to afford her due process, but to the contrary, the state auditor informed her only on October 1, 1998 or more than ten months after the audit,

and after she had gone on an approved leave of absence wherein she was cleared of money and property accountability and paid the money value of said leave. Invoking *Madarang v. Sandiganbayan*,^[13] she finally contends that mere absence of funds is not sufficient proof of conversion, nor is her mere failure to turn over the funds at any given time sufficient to make a *prima facie* case, for conversion must be affirmatively proved, either by direct evidence or by the production of facts from which conversion necessarily follows.

The Office of the Solicitor General (OSG), for respondent Office of the Ombudsman (Visayas), maintains that the Court of Appeals did not err in upholding Boncalon's dismissal because the cash shortage and false entry of deposit remained undisputed. Even assuming that it was her subordinates who posted the said entry in her cashbook, still, she should have taken the necessary precautions to verify the truthfulness of each entry therein. But she did not. Thus, her explanation, that she overlooked the P819,535.21 inside her safe as they were in bundles, was purely an alibi, too flimsy to accept.

After a judicious evaluation of the submissions and pieces of evidence of both parties, we are in agreement that petitioner is, indeed, guilty of dishonesty.

First, this Court finds no basis for Boncalon's protestations that she was deprived of due process of law merely because the state auditor belatedly notified her of the alleged cash shortage. In administrative proceedings, such as in the case at bar, procedural due process simply means the opportunity to explain one's side or the opportunity to seek a reconsideration of the action or ruling complained of.^[14] Here, we take note that Boncalon was given every opportunity to explain her side in her letters to the state auditor dated October 5, 1998,^[15] October 19, 1998^[16] and December 10, 1998.^[17] She was further heard in person during investigation by the graft investigating officer, as well as by the Director of the Office of the Ombudsman (Visayas), and she was able to participate in all the stages of the administrative proceedings. Despite all these, she could not justify the averred cash shortage as of November 25, 1997.

The Court acknowledges that indeed, as claimed by petitioner, when auditor Arabelo made her demand on October 2, 1998 upon the petitioner to reconstitute P1,023,829.56^[18] the same had already been settled and as of the said date the discrepancies found in connection with the November 25, 1997 audit had already been ironed out. Considering that the demand was made at the time when the amounts had already been produced, then the *prima facie* evidence that missing funds were put to personal use, which presumption Article 217 of the Revised Penal Code supplies in connection with the felony of malversation, did not arise. But the absence of the said *prima facie* evidence does not necessarily equate to an absence of administrative liability on the part of petitioner.

It is undisputed that: 1) Petitioner had the duty to deposit in the bank the amount of P1,019,535.21 by October 31, 1997; 2) Such amount was not deposited on October 31, 1997; 3) The entry in petitioner's cashbook of a deposit on October 31, 1997 in the amount of P1,019,535.21 is false; 4) The amount was deposited in two tranches - P200,000 on November 25, 1997 and P819,535.21 on December 22, 1997. These circumstances starkly speak of an irregularity that calls for an explanation on the part of the responsible officer.

Petitioner wants to pass off the matter as an innocent error on her part. Her explanation however fails to convince us that the subject entry was an honest mistake or innocuous error. Her claim that the cash of P819,535.21 was in the safe when the audit was conducted on November 25, 1997, is contradicted by her certification that she produced all her cash items, which amounted to only P47,106.14 in total, before the state auditor on the said date. Also, her claim of having overlooked the bundles of money that were just sitting in her safe is far too incredible to believe. Evidence, to be worthy of credit, must not only proceed from the mouth of a credible witness but must be credible in itself. Stated otherwise, it must be natural, reasonable and probable as to make it easy to believe.^[19] There is no test of the truth of human testimony except its conformity to human knowledge, observation, and

experience, and that whatever is repugnant to these belongs to the miraculous and is outside of judicial cognizance.[20] In the instant case, the subject "overlooked" sum would comprise, at the very least, eight bundles of P1,000 peso bills plus other notes and coins. This stash is simply too bulky and noticeable to be overlooked, especially in the face of an ongoing audit and cash examination. It is more reasonable to believe the certification which states that the cash items at the time of the audit amounted to only P47,106.14.

Petitioner, by making or allowing the making of the subject false entry of deposit, made it appear that the money was already out of her possession and that it was already in the bank, when the truth was that the money was not yet in the bank and was actually unaccounted for. The fact that undated deposit slip/s were used to support the entry of deposit as of October 31, 1997 in the cashbook is already irregular. The undisputed and totally unexplained odd fact that the total amount was split into two deposits that were separately made weeks after the entire sum was supposed to have been deposited on a single day — October 31, 1997 — underscores the irregularity. Such acts when connected together paint a clear picture of deliberateness, not innocent error. The same manifests bad faith or, at the very least, each of the said acts constitutes gross negligence amounting to bad faith. The circumstance that the entry of deposit on October 31, 1997 was never corrected to reflect the fact of non-deposit of the amount on that date and the fact of the corresponding deposits of P200,000 on November 25, 1997 and P819,535.21 on December 22, 1997 further underscores the conclusion that the matter was not an innocuous error.

Dishonesty is defined as "the concealment or distortion of truth in a matter of fact relevant to one's office or connected with the performance of his duty." [21] The unsatisfactorily explained false entry of deposit in the amount of P1,019,535.21 on October 31, 1997 clearly constitutes dishonesty.

Second, her justification that she did not prepare or post the said entry of deposit deserves scant consideration because it appears to be a mere feeble attempt to shift the blame to her subordinates. As explicitly provided in the Cash Examination Manual, entries in her cashbook are her personal and direct responsibility even in instances when she can delegate the task to a subordinate due to a heavy volume of work. Moreover, it is highly unacceptable for a public officer like petitioner to attribute the lack of diligence in work to the day of the month it was performed, i.e., last day of the month and the fact that holiday season followed. Due diligence at work should be observed at all times.

Third, her liability cannot be mitigated, much less can she be exonerated, because no pecuniary damage was allegedly incurred by the government on account of the late deposits of the public money in the depository bank. As a cash-accountable officer, her duty is to immediately deposit the various funds she received with the authorized government depositories. This duty is clearly set out in Commission on Audit Circular No. 91-368[22] which states:

Sec. 465. Deposit of Collections. - The treasurer/cashier shall deposit intact all his collections as well as all collections turned over to him by the collectors/tellers with the authorized depository bank daily or not later than the next banking day. He shall summarize the collections and deposits accomplishing the Cashier/Treasurer's Report of Daily Collections and Deposits (CTRDCD), Prov. Form No. 213(a) in three copies. The original and duplicate, together with the original and duplicate copies of the DSCAF's and the deposit slips and the duplicates of official receipts, shall be submitted daily to the accountant. The third copies of the CTRDCD and the DSCAFs shall be retained by the treasurer/cashier.

In the case of municipalities where travel time to the depository bank is more than one day, deposit of collections shall be made at least once a week, or as soon as the collections reach P10,000.

Clearly, petitioner is not supposed to keep funds in her custody for longer than a week. A failure to make a timely turnover of the cash received by her constitutes, not just gross negligence in the performance of her duty, but

gross dishonesty, if not malversation.[23]

Lastly, Madarang cannot be considered as precedent in the case at bar because the former is a criminal case for malversation while the instant case is an administrative case for dishonesty.

It is not amiss to point out that public servants ought to exhibit at all times the highest sense of honesty and integrity, for no less than the Constitution mandates that a public office is a public trust. Public officers and employees are accountable to the people, and must serve with utmost responsibility, integrity, loyalty, and efficiency, as well as act with patriotism and justice, and lead modest lives.[24] These constitutionally-enshrined principles, oft-repeated in our decisions, are not mere rhetorical flourishes or idealistic sentiments, but they are working standards in accord with the State's policy of promoting a high standard of ethics and utmost responsibility in the public service.

Apropos the second issue, petitioner contends in her defense that the power of the Ombudsman concerning penalty after an investigation of public officials or employees is merely recommendatory. Thus, it cannot directly impose sanctions against them. On the other hand, the OSG maintains that the prevailing doctrine, as enunciated by us in *Ledesma v. Court of Appeals*,^[25] is that the power of the Ombudsman with regard to imposing sanctions is not merely advisory but mandatory.

On this point, we find that the stance of the OSG is correct. We have repeatedly held in a catena of precedents,^[26] aside from *Ledesma*, that the Ombudsman has the power to directly impose the penalty of removal, suspension, demotion, fine, censure, or prosecution of an erring public official, other than a member of Congress and the Judiciary, within the exercise of its administrative disciplinary authority as provided for in Section 13(3),^[27] Article XI of the 1987 Constitution, and Section 15(3)^[28] of Republic Act No. 6770.^[29] The clear and precise discussion of Justice Carpio on the matter in *Office of the Ombudsman v. Court of Appeals*^[30] is worth repeating here, to wit:

While Section 15(3) of RA 6770 states that the Ombudsman has the power to "recommend x x x removal, suspension, demotion x x x" of government officials and employees, the same Section 15(3) also states that the Ombudsman in the alternative may "enforce its disciplinary authority as provided in Section 21" of RA 6770. The word "or" in Section 15(3) before the phrase "enforce its disciplinary authority as provided in Section 21" grants the Ombudsman this alternative power.

Section 21^[31] of RA 6770 vests in the Ombudsman "disciplinary authority over all elective and appointive officials of the Government," except impeachable officers, members of Congress, and the Judiciary. And under Section 25 of RA 6770, the Ombudsman may impose in administrative proceedings the "penalty ranging from suspension without pay for one year to dismissal with forfeiture of benefits or a fine ranging from five thousand pesos (P5,000.00) to twice the amount malversed, illegally taken or lost, or both at the discretion of the Ombudsman x x x."

Clearly, under Rep. Act No. 6770 the Ombudsman has the power to directly impose administrative penalty on public officials or employees.

WHEREFORE, the Decision dated February 27, 2004 and Resolution dated February 14, 2006 of the Court of Appeals in CA-G.R. SP No. 71911, finding petitioner guilty of DISHONESTY and dismissing her from government service, with forfeiture of retirement benefits and perpetual disqualification to hold public office, are hereby AFFIRMED. The Civil Service Commission is ordered to cancel her civil service eligibility, if any, in accordance with Section 9,^[32] Rule XIV of the Omnibus Rules Implementing Book V of Executive Order No. 292.

SO ORDERED.

Puno, C.J., Ynares-Santiago, Carpio, Austria-Martinez, Corona, Carpio-Morales, Azcuna, Tinga, Chico-Nazario, Velasco, Jr., Reyes, Leonardo-De Castro, and Brion, JJ., concur.

Nachura, J., No part. Appeared as counsel (Sol Gen).

[1] Rollo, pp. 29-37. Penned by Associate Justice Danilo B. Pine, with Presiding Justice Cancio C. Garcia (now a retired member of this Court) and Associate Justice Renato C. Dacudao concurring.

[2] Id. at 71. Penned by Associate Justice Renato C. Dacudao, with Associate Justices Amelita G. Tolentino and Celia C. Librea-Leagogo concurring.

[3] SEC. 23. Administrative offenses with its corresponding penalties are classified into grave, less grave, and light, depending on the gravity of its nature and effects of said acts on the government service.

The following are grave offenses with its corresponding penalties:

(a) Dishonesty

1[st] Offense - Dismissal

x x x x

[4] Issued on December 27, 1991. Through Resolution No. 99-1936 dated August 31, 1999, the CSC adopted the new "Uniform Rules on Administrative Cases in the Civil Service", which took effect on September 27, 1999.

[5] Arabello in some parts of the records.

[6] Rollo, pp. 52-53.

x x x x

(1) The City Cashier IV, Remia F. Boncalon, was short of P1,023,829.56 on her cash accountability at the time of the examination due to falsification, undocumented and overstated disbursements, undeposited collection and in connivance with Renato L. Diy, Manager and Ernesto Sa-onoy, Cashier, both of PNB-RB, Bago City Branch, in violation of Articles 171, 217 and 222 of the Revised Penal Code;

The cash shortage was arrived at as follows:

Balance of Accountability as of
November 25, 1997 per cashbook -

P 47,106.14

ADD: Debits to Accountability
Fictitious entry in the official
Cashbook for deposit under
Fictitious Report of Daily
Collections and Deposits
No. 101-97101836 dated 10/31/97 P 1,019,535.21

Fictitious entry of payroll No. 14432
in the Report of Cash Disbursement
No. 101-9706994 dated 8/18/97 and
in the official cashbook of the accountable
Officer P 2,550.00

Overstatement of total of Report of
Cash Disbursement No. 101-9706994
dated 5/30/97 P 1,644.02

Amount of collection for the months of
June and August 1997 not deposited P 100.33

P 1,023,829.56

Total Audited Accountability as of Nov. 25, 1997 P 1,070,935.70

Less: Credits to Accountability
Cash and Valid cash items counted
at the time of the examination 47,106.14

SHORTAGE
(Emphasis ours.) P 1,023,829.56

[7] CA rollo, pp. 23-24.

[8] Id. at 26.

[9] Id. at 18-21.

[10] Rollo, pp. 32-34.

[11] Id. at 36.

[12] Id. at 17.

[13] G.R. No. 112314, March 28, 2001, 355 SCRA 525, 535.

[14] Casimiro v. Tandog, G.R. No. 146137, June 8, 2005, 459 SCRA 624, 633.

[15] CA rollo, p. 34.

x x x x

Dear Miss Arabelo:

x x x x

Considering the big amount involved and the lapse of time... I respectfully request that I be given a time of at least three (3) weeks within (sic) to go over my records to determine the basis of such findings.

x x x x

[16] Id. at 35.

x x x x

1) Re - undeposited amount One Million Nineteen Thousand Five Hundred Thirty Five & 21/100 (P1,019,535.21)...

Of the amount of P1,019,535.21, the P200,000.00 was already deposited on November 25, 1997 when the examination was conducted per deposit slip copy hereto attached. The balance of P819,535.21 was deposited on December 22, 1997 per deposit slip copies hereto attached. The small delay in affecting the deposit was due to the volume of work in the office and in the preparation of the necessary papers relative hereto. Be that as it is, this [deficiency] has already been long adjusted. (Emphasis supplied.)

x x x x

[17] Id. at 36.

x x x x

1) How the shortage of P1,023,829.56 occurred.

The shortage of P1,023,829.56 is not, strictly speaking, a shortage because the amounts, like the P200,000 was already deposited with the bank at the time of the cash examination which you failed to consider in the audit; the amount of P819,535.21 was already bundled and prepared ready for deposit;...

These differences were brought about because of the multifarious duties of a cashier and lack of properly trained personnel. The Office of the cashier handling several funds among them the General fund (includes Infra and Nalgu) Trust Fund and Special Educational Fund has only nine (9) personnel.

2) [Why the] deposits of P200,000.00 and P819,535.21 made on November 25, 1997 and December 22, 1997 respectively, were not presented to you (examiner) during the cash count last November 25, 1997.

During the cash examination, on your demand, all my cash, cash items and other papers related to such examination, were presented to you. If you have missed some of them in your cash count I could not be blamed for them because my attention was never called by you for any discrepancy. From November 25, 1997, the date of the examination, it was only on October 1, 1998 that you formally notified me of the discrepancies you found in my accounts, a lapse of more than ten (10) months. Since a cash examination is to be done contin[u]ously and completely, after a lapse of a reasonable time of more than five (5) months without any report of a discrepancy in my accounts as Cashier, I was confident my accountabilities were okay. That is why your letter of October 1, 1998 was a complete surprise. (Emphasis and underscoring supplied.)

x x x x

[18] P200,000 was deposited on November 25, 1997, as evidenced by the deposit slip; P819,535.21 was deposited on December 22, 1997, as evidenced by the deposit slip; P4,194.52 was refunded and deposited under O.R. No. 0527601 as evidenced by the O.R. and deposit slip; P100.03 which represents errors in recording of P0.30, P100 and P0.03 were already taken up and recorded as entries. (CA rollo, pp. 35 & 55).

[19] Safeguard Security Agency, Inc. v. Tongco, G.R. No. 165733, December 14, 2006, 511 SCRA 67, 84; People

v. Villaflores, G.R. Nos. 135063-64, December 5, 2001, 371 SCRA 429, 442.

[20] Safeguard Security Agency, Inc. v. Tongco, id.; People v. Escalante, G.R. No. 106633, December 1, 1994, 238 SCRA 554, 563.

[21] Alfonso v. Office of the President, G.R. No. 150091, April 2, 2007, 520 SCRA 64, 87.

[22] INSTITUTING A GOVERNMENT ACCOUNTING AND AUDITING MANUAL AND PRESCRIBING ITS USE, which took effect on January 1, 1992.

[23] See Concerned Citizen v. Gabral, Jr., A.M. No. P-05-2098, December 15, 2005, 478 SCRA 13, 22.

[24] Section 1, Article XI, 1987 Philippine Constitution.

SECTION 1. Public office is a public trust. Public officers and employees must at all times be accountable to the people, serve them with utmost responsibility, integrity, loyalty, and efficiency, act with patriotism and justice, and lead modest lives.

[25] G.R. No. 161629, July 29, 2005, 465 SCRA 437.

[26] Barillo v. Gervasio, G.R. No. 155088, August 31, 2006, 500 SCRA 561; Office of the Ombudsman v. Madriaga, G.R. No. 164316, September 27, 2006, 503 SCRA 631; Office of the Ombudsman v. Court of Appeals, G.R. No. 168079, July 17, 2007, 527 SCRA 798; Balbastro v. Junio, G.R. No. 154678, July 17, 2007, 527 SCRA 680; Office of the Ombudsman v. Santiago, G.R. No. 161098, September 13, 2007, 533 SCRA 305.

[27] Section 13. The Office of the Ombudsman shall have the following powers, functions, and duties:

x x x x

(3)

Direct the officer concerned to take appropriate action against a public official or employee at fault, and recommend his removal, suspension, demotion, fine, censure, or prosecution, and ensure compliance therewith. (Emphasis ours.)

x x x x

[28] SEC. 15. Powers, Functions and Duties. - The Office of the Ombudsman shall have the following powers, functions and duties:

x x x x

(3) Direct the officer concerned to take appropriate action against a public officer or employee at fault or who neglects to perform an act or discharge a duty required by law, and recommend his removal, suspension, demotion, fine, censure, or prosecution, and ensure compliance therewith; or enforce its disciplinary authority as provided in Section 21 of this Act: Provided, That the refusal by any officer without just cause to comply with an order of the Ombudsman to remove, suspend, demote, fine, censure, or prosecute an officer or employee who is at fault or who neglects to perform an act or discharge a duty required by law shall be a ground for disciplinary action against said officer; (Emphasis and underscoring ours.)

x x x x

[29] AN ACT PROVIDING FOR THE FUNCTIONAL AND STRUCTURAL ORGANIZATION OF THE OFFICE OF THE OMBUDSMAN, AND FOR OTHER PURPOSES, approved on November 17, 1989.

[30] Supra note 26, at 807-808.

[31] SEC. 21. Officials Subject to Disciplinary Authority; Exceptions. â€- The Office of the Ombudsman shall have disciplinary authority over all elective and appointive officials of the Government and its subdivisions, instrumentalities and agencies, including Members of the Cabinet, local government, government-owned or controlled corporations and their subsidiaries, except over officials who may be removed only by impeachment or over Members of Congress, and the Judiciary.

[32] SEC. 9. The penalty of dismissal shall carry with it cancellation of eligibility, forfeiture of leave credits and retirement benefits, and the disqualification for reemployment in the government service. Further, it may be imposed without prejudice to criminal or civil liability.

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