

Whistleblower Protection Legislation in India: A Critical Analysis

Dr. Seema Gupta, Associate Professor “Deshbandhu College”

Abstract : *Whistleblowers are an important cog in the machinery of corporate governance mechanisms to prevent frauds and reports corruption both in the public and private sectors. Across the globe, international conventions, regional agreements and various civil societies have played the pertinent role to advocate issues related to whistleblower protection. Many international agreements have been signed among the member States of various countries to adopt the required legislation. Over the years, India's Whistle Blowing Protection Act, 2014 has evolved to address the emerging challenges in the public sector. This paper discusses the international and regional agreements and identifies the role of civil society concerning whistleblower protection. This paper then explores the existing legislation in India based on the review of various committee reports, statutes, Bills and published articles in journals.*

Keywords: *Whistleblowing, Corporate governance, International convention, Regional agreement, whistleblower protection*

“Protecting whistle-blowers in law and in practice is finally being recognised and understood for what it really is: democracy as a nation”

-Anna Myers, Executive Director of WIN

1. INTRODUCTION

Whistleblowers are critical in uncovering wrongdoings related to corruption, scams, financial mismanagement and other related activities that endanger public health and safety, human rights in the violations of law (Transparency International 2012). Recent researches have examined the importance of whistleblowing as one of the governance mechanisms to detect fraud and wrongdoing in the public and private sector (Eigen 2003; Hansen 2011; Chen 2018). This is

further indicated by the fact that significant worldwide organisations are calling for the implementation of whistleblowing policies and procedures (OECD 2017). It takes courage to risk one's career and reputation by becoming a whistleblower, yet retired FBI agent Colean Rowley chose to speak after the terrorist attacks on September 11, 2001, detailing the mishandling of the intelligence gathered by her team. Time Magazine named her Person of the year in 2002, along with fellow whistleblowers Cynthia Coopers of World Com and Sharron Watkins of Enron. International Court of Justice also recognised the courage of whistleblowers to uncover murky corporate financial practices of Luxleaks in 2014, Panama Papers in 2016 and Paradise Papers in 2017. Ganapini & Rick (2019) analysed the Proposal for a Whistleblower Protection Directive to safeguard the whistleblowers in European Union in the wake of scandals such as Cambridge Analytica and Dieselgate. Roziere, a French member of the European Parliament, also rued whistle-blowers' susceptibility, “.....recent scandals such as Lux Leaks, Panama papers and Football Leaks have helped to shine a light on the precariousness that whistle-blowers suffer today”.

Many countries have agreed in principle to enact whistleblower protection laws through international conventions, recognising the importance of whistleblowing in anti-corruption endeavours. And, as time goes on, there are even more governments, conglomerates and non-profit global organizations which are making concerted efforts to implement procedures for whistleblowers protection. Over the period, international organisations such as OECD and regional alliances such as G-20 have come together

for developing whistleblower policies to ensure that whistleblowers receive adequate protection. The understanding of present legal frameworks provided by academia and researchers yield critical inputs to government officials to improve the implementation of existing laws (Transparency International 2012). In the same background, this article has three main objectives. First, to identify the existing international conventions and regional agreements on whistleblower protection across the globe. Secondly, to understand the role of civil society in the protection of whistleblowers. Thirdly, this article will explore the legal protection provided to whistleblowers in India and understand the shortcomings in the enactment of legislation.

2. METHODOLOGY

An extensive literature review has been conducted by the researcher on the various whistle-blowing legislation and agreements, existing worldwide, including India. The study was based on secondary sources of data such as international agreements, regional conventions and published secondary sources. The review was done to develop the understanding of protection provided to whistleblowers against retaliation. The relevant sources of data are official documents and statutes such as:

1. The Limited Liability Partnership Act, 2008
2. The Public Interest Disclosure and Protection to Persons Making the Disclosures Bill, 2010; which was later named as The Whistleblowers' Protection Bill, 2011 by the standing committee.
3. The Companies Act, 2013
4. Whistle Blowers Protection Act, 2014
5. The OECD (Organisation for Economic Cooperation & Development) Convention, 1960
6. The United Nations Convention Against Corruption, 2003
7. The CII Code of Corporate Governance, 1998
8. The Naresh Chandra Committee Report, 2002
9. The N.R. Narayana Murthy Committee Report, 2003
10. Law Commission of India Report, 2001 and 2006

The academic literature was also sourced from various research papers published in journals, online articles, committee reports, books and business newspapers.

2.1 What is Whistleblowing

In academia, there are numerous definitions of whistleblowing. Hirschman (1970) defined whistleblowing as an act of dissent in which employees choose to leave, voice their dissatisfaction, or show loyalty as compliance when confronted with degenerative behaviours in organisations. In 1971, Nader, a consumer activist in the United States justifies whistleblowing as an act of employee reporting about organisations involved in corrupt, unlawful, fraudulent, or harmful activities in the wider interests of the public. Miceli and Near (1984) came up with the term "whistleblowers" instead of prevalent words like "informers" and "snitchers". The researchers provided a comprehensive definition of whistleblowing as an act of disclosure by former or existing organization members concerning illegal, immoral or illegitimate acts of their employers, to persons or organizations with the purpose to initiate action. Whistleblowing International Network (WIN 2018) extends the scope of whistleblowing as an act of "public interest" related to abuse, corruption, fraud, and violations related to human rights. WIN advocates whistleblowing as citizens' fundamental right to free speech to express their thoughts and views and communicate information about any sort of wrongdoing. U4 Anti-Corruption Resource Centre (Gillies, 2009) identify the important features of whistleblowing among the various definitions as wrongdoings related to the workplace, involving unlawful, unethical practices, violations and maladministration, reported within the organisations or externally and involves public interest dimension.

3. WHISTLEBLOWING – REGULATORY FRAMEWORK

The need for the protection of whistleblowers has been recognised across the globe. Rothschild and Miethe (1999) identified different kinds of retaliation faced by the whistleblowers from their employees such as loss of a job or forced retirement, negative performance evaluations, criticism or avoidance by co-workers and blacklisting. Jos et al. (1989) survey of 161 whistle-blowers, 80% of whom were or are government employees found evidence of severe retaliation among the respondents including loss of job, harassment and demotions; physical, psychological, and family problems. However, the fear of retaliation makes the employees not to blow the whistle despite assuring the protection Miceli and Near (1984). Since the 1990s, many public law jurisdictions around the world have enacted or are committed to enacting their own laws to promote whistleblowing mechanisms and protect whistleblowers against retaliation. Over the years, many countries have passed Whistleblower protection legislation in the areas of common law, corporate law, labour laws and implementing financial regulations. US, UK, Australia, Canada, Italy, Japan, New Zealand, Romania, South Africa, Kenya, Nigeria, Ghana, Malaysia, China and India are leading examples of countries highlighting the need for protection of whistleblowers.

3.1 International Agreements on WhistleBlowing

Many countries have enacted whistleblower protection laws through international conventions. This section examines recent developments in international agreements which led to the implementation and development of stronger whistleblowing laws. In 1998, OECD initiated law guidelines on public sector whistleblower protections and improving ethical conduct. The OECD's Anti-Bribery (2017) emphasise

the significance of whistleblower protection as required legal support from any retaliatory action for employees who make disclosures in good faith and on a sufficient basis about wrongdoing at their workplace.

The OECD Convention

The OECD is a treaty-based organization of 36 member countries, founded in 1961 with a “commitment to democratic government and the market economy”. In 1998, the OECD issued a *Recommendation on Improving Conduct in the Public Sector to encourage transparency and accountability* through “measures such as disclosure systems and recognition of the role of an active and independent media. The 2003 *Recommendation on Guidelines for Managing Conflict in the Public Sector* stipulates that States should establish explicit rules and processes for whistleblowing, and also take efforts to guarantee that persons who report violations in accordance with specified regulations are protected from retaliation. The guidelines for the protection of whistleblowers and the importance of whistleblowers to reduce corruption in the public services was highlighted in OECD's (2012) CleanGovBiz “Toolkit on Whistleblower Protection”.

United Nations Convention Against Corruption (UNCAC)

UNCAC is the only legally binding international anti-corruption multilateral treaty, entering into force in December 2005. In the past decade, whistleblower legislation has been signed and ratified by many countries including India. All of these countries have the UNCAC. About thirty UNCAC Coalition members have prepared reports to support advocacy for improvements in whistleblower protection. Article 32 of the UNCAC states that states must take necessary measures and offer adequate protection to witnesses and victims from potential retribution or intimidation. Articles 33 and 8 of the UNCAC call on member

States to (33) incorporate legal protections against any unjustified treatment for any person who reports in good faith and on reasonable grounds (8) to consider establishing measures and systems to facilitate reporting by public officials of any acts of corruption. It shows that Article 33 is optional whereas Article 32 provides for the appropriate measures to ensure mandatory protection from possible retaliation. Overall, UNCAC provisions on protection are essential to achieve the objectives and operationalization of whistleblower protection of witnesses in the member countries.

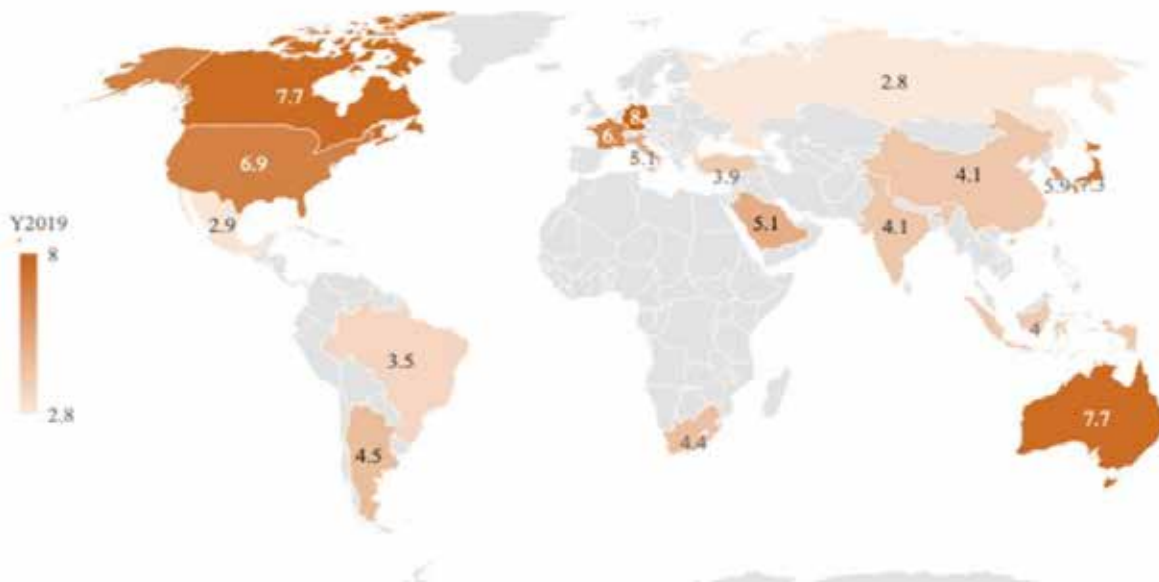
3.2 Regional Agreements

Another two regional agreements were created among the organizations of African states. First, the African Union Convention on Preventing and Combating Corruption (AUCC) was adopted in Maputo on 11 July 2003 to fight rampant political corruption of the African continent. As of 2018, the treaty had been ratified by 38 states and signed by 17 additional states. Clause 5 and Clause 6 provides for mandatory “Legislative and Other Measures” including provisions of whistleblowing, protection of witnesses and sanctions for false reporting. The Preamble of AUCC recognizes the detrimental effects of corruption on the stability of the country and whistleblowing as the mechanism to prevent it and encompass protection to its citizens. Second, the Southern African Development Community (SADC) is an inter-governmental organization headquartered in Gaborone, to further socio-economic cooperation and integration among 16 southern African countries. Article 4 of SADC (2001) Protocol against Corruption provides that each State member should take steps to strengthen mechanisms for safeguarding persons who identify fraudulent actions. The enforcement of these agreements encourages the development of anti-corruption policies in member states.

Group of States against Corruption (GRECO), has played a pivotal role in whistleblowing developments

in Europe. It was established in 1999 and comprises of the 50 Council of Member States (48 European States, Kazakhstan and the United States of America). It is a peer-reviewed mechanism and examined whistleblowing concerning public officials in the member states. In 2006, GRECO’s General Activity Report made recommendations for public officials to report corruption and also recommended its members to ensure enactment of protection laws against all types of retaliation (not only dismissal) and address the issues related to whistleblowing. On 30 April 2014, the Council of Europe issued a legal instrument containing 29 principles as guidelines for reviewing, introducing, and amending existing legislation regarding whistleblowing procedures. In November 2018, the European Parliament and the EU Council agreed on groundbreaking legislation to protect whistleblowers across Europe. The proposed legislation aims to encourage whistleblowers to report wrongdoing by protecting them from dismissal, demotion, or other forms of retaliation. The Group of Twenty (G20) is an international forum for the governments and central bank governors from 19 countries (including India) and the European Union. 2019 has already been a landmark year for whistleblower protection, declared as a priority in the G20 summit in Osaka, Japan. G20 Anti-Corruption Working Group Action Plan 2019-2021 will assess and identify best practices, implementation gaps and possible further protection measures as appropriate for the protection of whistleblowers, to strengthen and promote integrity and transparency in the public and private sector. In the year 2019, Transparency International scored G20 members on Corruption Index, indicating the concerted efforts being made by emerging economies. India also scored marginally better in its rank as compared to perception about corruption index rank. Fig 1 shows the score of G20 members based on the corruption index of Transparency International (2019).

Figure 1: Corruption Index of G20 countries based on TI (2019)

Figure 1: Score of G20 Countries on Transparency International Corruption Index in 2019 (Out of 10)

Source: Goyal, T.M.(2020). Data extracted from the Transparency International website, accessible at <https://www.transparency.org/en/cpi/2019/results>

3.3 Role of Civil Society

When a person becomes a whistleblower, they face retaliation at the workplace and a lack of support from colleagues and family. Moreover, they exposed themselves to the legal threats of imprisonment and fines due to the lack of understanding of the legislation. For example, in the LuxLeaks scandal, Deltour (2019) an employee at PricewaterhouseCoopers, discovered that large multinationals—including Pepsi, IKEA, and Deutsche Bank—were using the Luxembourg government to avoid their global tax obligation. He found himself without any protection because he had reported this wrongdoing directly to the media, something that was outside eligibility for whistleblower protections in France. Instead of being praised, however, Deltour was subjected to a trial and threatened with a possible 10-year prison sentence and €1 million fine—all for calling out wrongdoing

in the public interest. Deltour's case, alongside the release of the Panama Papers, revealed how the rich and the famous were able to exploit little-known offshore tax havens to avoid paying taxes at home. Rising to the occasion, an informal coalition of civil society mobilized over a quarter of a million European citizens to put pressure for an EU wide Directive for Whistleblower Protection.

Government Accountability Project (GAP), based in Washington, D.C., works with the United Nations, the World Bank, and other multilateral clients on whistleblowing issues. Project on Government Oversight (POGO), an independent watchdog organisation working with whistleblowers, journalists, and government officials for reforms in the area of whistleblowing. In the United Kingdom, Protect (formerly known as Public Concern at Work established in 1993), offers confidential consultation, assistance and services to other organisations voluntarily. The Whistler is a fellowship association between Compassion in Care and the Centre for

Investigative Journalism with the purpose to protect all whistleblowers. Canadians for Accountability and Federal Accountability Initiative for reform and Canadian based public-interest organizations that educate, promote and supports legislation to protect whistleblowers. The Whistleblowers International Network (WIN) was founded in 2006 by journalists to integrate and strengthen civil society organisations that support and defend whistleblowers. The EU Legislation follows campaigning by WIN, Transparency International Europe and journalists to become national law across all EU members by May 2021. It works with its members and affiliates

in over 35 countries across the world to develop civil society and safeguard public interest whistleblowers. Transparency International (TI) is an international non-governmental organisation which is based in Berlin, Germany and was founded in 1993. It publishes the Global Corruption Barometer and the Corruption Perception Index. TI collaborates with non-governmental organisations, labour unions, investigative journalists, and the media to raise public awareness about the importance of protecting whistleblowers from retaliation. Table 1 provides the list of various international organisations working worldwide in the field of whistleblower protection.

TABLE 1: International organisations for WB Protection and its Objective

Name of International Organization	Country Base	Main Purpose and Objective
Whistleblowing International Network (WIN)	Scotland	To provide a platform to share legal expertise, provide counsel to civil society organisations
National Whistleblower Centre	Washington, DC	To sponsor education and projects, create an online database of WB laws
The Government Accountability Project (GAP)	Washington, DC	To promote accountability of government and corporations, empower citizen activists
Transparency International	Berlin (HQ) and 100 national chapters around the world	To stop corruption and promote transparency
Digital Whistleblowing Fund	Italy	To support investigative journalism and grassroots human rights
The International Anti-Corruption Conference	Conference held by TI every two years	To bring together government, private sector and civil society
European Centre for Whistleblower Rights	Berlin	To help and advocacy of whistleblowers
Protect (earlier Public Concern at Work)	United Kingdom	To engage in policy work and public education, free online confidential
Open Democracy Advice Centre	South Africa	To promote transparency in democracy and educate citizens

Source: Authors' work

On April 1st, 2019, the Declaration of Valencia of Solidarity and Collaboration between Europe and Latin America for whistleblower protection was signed in Valencia. The success of civil society advocacy in Europe has aided in the development of effective and comprehensive legislation, both in the form of the EU Directive on Whistleblowing and in national jurisdictions. It demonstrates how collaboration and coordination among organisations based in different countries can strengthen the protection of those who disclose in the public interest.

4. WHISTLE BLOWING POLICY FRAMEWORK IN INDIA

The deaths of whistle-blowers Satyendra Dubey (2003), an Indian Engineering Services officer serving as a project director for the National Highway Authority of India and Manjunath (2005), sales officer for the Indian Oil Corporation brought to limelight the wrongdoings and corruption in the public sector. Dr. Anand (2003) exposed the manipulations in the selection process for government colleges and jobs in VYAPAM and a series of suspicious deaths in the infamous disclosures highlighted the dangers faced by whistle-blowers in India. Shehla Mahsood, an RTI activist who lodged corruption complaints against officials involved in illicit diamond mining, was shot dead in Madhya Pradesh in August 2011. In the same year, journalist Ramesh Singla was killed in a road accident who exposed illegal mining in the state of Haryana. These sad incidents show that whistle-blowers are vulnerable even for the loss of life apart from physical violence and retaliation in the form of harassment and dismissal from the job. Vohra Committee (1993) report made several observations regarding the nexus among politicians, administration and criminals in India. In such a background, it becomes pertinent to formulate and enact stringent legislation. In the last two decades, several attempts have been made by the Government of India to protect individuals reporting corruption. Table 2 provides a snapshot of

the developments in whistleblower protection laws in India.

Table 2: Developments in WB Legislation in India

Year	Developments in WB protection Legislation
1998	CII Code of Corporate Governance
1999	Kumar Mangalam Birla Committee
2001	Law Commission of India drafted Bill
2002	Public Interest Disclosure (Protection of Informers) Act
2003	Law Commission recommended the adoption of the 2002 Act
2004	Government notified a resolution; CVC got the power to act on whistle-blowers complaints
2007	Administrative Reforms Commission: enact a law to protect Whistleblowers
2008	Limited Liability Partnership Act incorporated provisions to protect the interests of whistle-blowers.
2010	Public Interest Disclosure and Protection of Persons Making the Disclosures Bill, 2010 was introduced into the Lok Sabha.
2011	2010 Bill was renamed as Whistleblowers Protection Bill, 2011 by the Standing Committee on Personnel, Public Grievances, Law and Justice.
2013	Companies Act on Vigil Mechanism
2015	The Whistle Blowers Protection (Amendment) Bill was introduced and passed in Lok Sabha

Source: Author's Work

Securities and Exchange Board of India (SEBI) through amendments in Listing Obligations and Disclosure Requirements (LODR), required the disclosure of the existence of whistleblower policy in the annual report for all listed companies and its applicability. Clause 49 of the Listing Agreement provides for the formulation of Whistleblowing policy. It also provided to establish a Vigil Mechanism within the organisation and provide mechanisms for the protection of whistle-blowers. The Companies Act (2013) extended the ambit of corporate governance and requires that vigil mechanism should work through the audit committee. Section 177(9) makes it mandatory for all the listed companies, companies procuring deposits from the public companies and companies borrowing more than fifty crores from banks or public financial institutions.

The recommendations for specific laws for whistleblowing has been suggested in Kumar Mangalam Committee (Report in 1999), Naresh Chandra Committee (Report in 2002) and Murthy Committee (Report in 2003). The Law Commission of India drafted a Bill to protect whistleblowers in 2001. In 2003, on the recommendation of Naresh Chandra Committee and resolution passed by Cabinet in this regard, it was decided to set up SFIO (Serious Fraud Investigation Officer) under the Ministry of Corporate Affairs to address the cases related to economic frauds under various economic legislations. SIFO has been established as a multidisciplinary organisation consisting of experts from various fields for the detection and prosecution of white-collar frauds, as per the Companies Act, 2013. In 2004, the Public Interest Disclosure and Protection of Informers Resolution (PIDPIR) was established to facilitate the procedure of receiving written complaints regarding disclosures of corruption or misuse of federal government office or any related agency. The Central Vigilance Committee was authorised to receive such written complaints and keep the identity of the informant confidential.

In 2001, the Law Commission of India (179th Report) examined the issue of whistleblowing and made certain recommendations that were wider in scope than Whistleblowing Bill (2011).

In September 2010, Whistleblower Bill was placed in the Standing Committee of Parliament to invite suggestions from the public. The committee recommended the change of name to Whistleblower Protection Bill (2011), introduced and approved in Lok Sabha in December 2011. The Rajya Sabha approved the bill on 21 February 2014 without any changes. The Whistle Blowers Protection Act, 2014 lays down in detail the extent and commencement of the Act, various relevant definitions and requirements of public interest disclosure. It also provides for power and functions of Competent Authority on receiving disclosures and also matters that cannot be inquired by it. The Act also lays down the criteria for safeguards against victimisation, protection of complainant and witnesses identity and penalty imposed, if the identity is revealed. The WB Protection (Amendment) Bill, 2015 was introduced in Lok Sabha and prohibited the disclosure of specific 10 categories of public interest disclosures to a Competent Authority. However, these amendments were not passed in Rajya Sabha and hence, lapsed due to the 2019 general elections.

The Bill is not applied to wrongdoings in the private sector. It also excludes members of the armed forces and intelligent services from its purview. There is a need to provide detailed investigative procedures regarding complaints received, for example, the whistleblower should be informed about the investigation, final report submitted and corrective action taken. It also does not include the ambit of protection to external authorities whistleblowers, including the media. However, it provides for the burden of proof on the employer in the cases of victimisation of a whistleblower.

Table 3: Comparison of the Law Commission Report and the Whistleblowing Bill

	Law Commission of India	Bill
Scope	Disclosure can be against Ministers and Public Servants.	Disclosure can be only against Public Servant.
Definitions	Defines disclosure as a complaint against abuse or misuse of power commission of an offence under any law; or mal-administration. Defines 'Victimisation'	Defines disclosure as a complaint against a public servant for commission of an offence under the Prevention of Corruption Act, 1988 or misuse of power leading to demonstrable loss to the government or gain to the public servant; or a criminal offence. Does not define 'Victimisation'
Disclosure of Identity	The name of person making the disclosure shall be revealed to the public servant unless the complaint requests that his identity be kept hidden or it is necessary in public interest.	The Vigilance Commission shall not reveal the identity of the complainant the the Head of the Organisation except if it is of the opinion that it is necessary to do so.
Powers of Competent Authority	The Competent Authority has the power to direct the appropriate authority to initiate criminal proceedings against the guilty official.	The Vigilance Commission has the power to recommend measures such as initiating proceedings and taking steps to redress the loss to the government.
Time Limit	The competent Authority has to complete the inquiry within 6 month to 2 years after receiving the complaint.	No time limit prescribed for discreet inquiry. Time limit for explanation to be given by the concerned head of department shall be prescribed.
Burden of Proof	In case a complainant is victimised the burden of proof is on the employer or public servant who is accused of victimisation. The revarsal of burden of proof.	No provision
Penalty	Penalty for false complaints is imprisonments up to 3 years and fine of up to Rs. 50,000.	Penalty for false complaint is imprisonment up to 2 years and fine of up to Rs. 30,000.

Source: Goel, S. (2014)

5. CONCLUSION

This paper establishes the participative role of international organisations, civil society and governments as multistakeholders in tackling concerns related to whistle blowers protection. However, The Whistle Blower Protection Act (2014) is yet to be operationalised in the form of notification by Government of India. It is evident that all lacunae in the implementation of the Act should be upheld for the protection of whistle blowers in the public as well as the private sector. The laws and legislations mechanism for whistleblowers' protection should be strengthened for democracy. In the USA, the state laws allow for anonymous complaints whereas this Act does not permit submission and investigation of anonymous complaints. In India, all whistleblower complaints must be submitted to the Competent Authority, who is a senior member in the hierarchy, whereas the complaint must be made to independent investigators or arbitrators for investigation. Moreover, Whistle Blowers Protection Bill does not include the private sector in its purview and impose any penalty against the victimisation of the complainant. Still, National Stock Exchange received 3,508 whistle-blower complaints (in FY 2017-18) and 3,139 complaints in the previous year. The corporate governance practices need to be strengthened by the effective enactment of legislation related to whistleblower protection in India.

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