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Whistleblowing Policy and the Anti-Corruption War of the Buhari Administration in Nigeria: An Impact Assessment on Good Governance

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Abstract

Corruption has become a culture to the extent that it is now politicized and celebrated in Nigeria. The consequences of widespread corruption are daunting on the political economy of Nigeria and it remains a deficit in the governance spectrum. Compelled by this scenario, this study assessed the whistle-blowing policy as an anti-corruption mechanism of the present administration in Nigeria in relation to its good governance impact. Relying on documented evidence from secondary sources a content analysis was done in which whistle-blowing policy was found to be a laudable initiative not only in fishing out corrupt public officials, but also serving as a deterrent to the continuity of the menace of corruption and enhancing good governance. However, concerns were raised due to the fact that whistle-blowing clearly understood is a risky activity which may involve, among others, death or threat to both the whistleblower and family. Therefore, it will be wise on the part of the Federal Government in the submission of this paper to put extra legal protective measures in place to ensuring that the trust reposed in it is firmly kept by sending a more comprehensive executive bill to the National Assembly so as to expedite action on the formalization of the policy and making it applicable across other tiers of government. The study recommended effective public enlightenment of the citizens on the objectives of the policy and ensuring adequate confidentiality and protection of whistleblowers.

Keywords: *Anti-corruption, good governance, Nigeria, whistleblowing policy*

Introduction

Corruption remains a vexed issue in Nigeria government and politics. It is one of the greatest challenges of the contemporary society that reproduces underdevelopment all over the world, especially in developing economies like Nigeria. Describing the menace of corruption, Usman (2009) aptly states that; “it undermines good governance, fundamentally distorts public policy, leads to the misallocation of resources, harms public and private sector development and particularly hurts the poor. Evidently, corruption is found almost everywhere, but it is stubbornly entrenched in the poor countries of Sub-Saharan Africa such as Nigeria; it is widespread in Latin America, it is deep-rooted in many of the newly industrialized countries, and it is reaching alarming proportions in several post-communist countries.

Nigeria’s politics, governance and development has been under perpetual threat emanating from rising and systemic corrupt practices since independence, but more especially from 1999 when the country returned to democratic governance. Put differently, corruption is a major challenge to good governance, democratic stability and national development in Nigeria. Corruption has become prevalent and has not only greatly eroded the basis of the authority of the state but also challenge the legitimacy of democracy as the best form of governance. The

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problem of democratic governance persists because the political system has failed to engender, maintain and sustain the belief in Nigerians that democracy is the most appropriate system for the society. The prevailing scenario demonstrates that corruption has robbed Nigerians, the much desired good governance, and this no doubt calls for a paradigm shift in the fight against corruption towards restoring hope in the citizenry.

It was consequent upon the above that the General Muhammadu Buhari led administration, on assumption of office on May 29, 2015 vowed to embark on aggressive anti-corruption war. To give impetus to this, the whistle-blowing policy was introduced precisely on 21st December 2016, to complement the efforts of existing institutional and legal frameworks such as Economic and Financial Crimes Commission (EFCC), Independent Corrupt Practices and other related offences Commission (ICPC), and the Code of Conduct Tribunal (CCT) and others; as a mechanism for intensifying the anti-corruption war and further giving impetus to government quest to promoting good governance in Nigeria. This paper therefore is a by-product of an intensive observation of the implementation of the whistleblowing policy in the past five years. This paper therefore, sought to explore the conceptual and theoretical issues as well as regulatory and legal deficiencies inherent in the policy and the need for deeper and insightful understanding of the whistle-blowing policy and how it is intended to serve as veritable tool in the anti-corruption war and enhancement of good governance in Nigeria.

Objective of the Study

This study appraised the whistle blowing policy and the anti-corruption war of the Buhari administration in Nigeria. To this end the paper shall address the following specifics; to

1. Examine the rationale for and policy direction of whistle-blowing policy in Nigeria;
2. Assess the whistle-blowing policy as an anti-corruption mechanism in Nigeria; and
3. Determine measures for strengthening the efficacy of the fight against corruption and good governance in Nigeria.

Theoretical Framework

Corruption is at the epicenter of governance deficit in Nigeria. The theoretical thinking perceiving corruption as a major factor that poses serious threat to effective and efficient governance and development, democratic stability, sustainability and consolidation is not uncommon in the literatures (Osaghae, 1995; Obayelu, 2017; Fjeldstad & Isaksen, 2008). This theoretical stance is depicted in various works and analyses as “amoral politics”, “amoral familism” (Ogundiya, 2009), “prebendalism” (Joseph, 2007), “patrimonialism and neo-patrimonialism”, “clientelism” to mention a few. Corrupt ridden states are also captioned by scholars as “predatory”, “soft state” and so on (Seteolu, 2005).

With respect to whistleblowing, Ceva and Bocchiola (2018) identified two main families of normative theories, the Extrema Ratio and the Deontic views are apt. These views can usefully be seen in combination to offer an all-round moral assessment of this practice. The Extrema Ratio view can successfully account for the moral reasoning that ought to inform the decision of the individual members of an organization to report an organizational wrongdoing in

situations of emergency, failing ordinary institutional mechanisms of self-correction. Deontic view can offer a more structural normative account of whistleblowing that can usefully complement what the Extrema Ratio view may accomplish on its own. From the perspective of the Deontic view, whistleblowing is an instance of the organizational duty of answerability, which requires the establishment of safe and effective reporting mechanisms through which corrective action may be initiated whenever a deficit of office accountability occurs from within an organization, thus threatening its well-functioning (Ceva & Bocchiola, 2018). The combination of these views offers a multifaceted outlook on whistleblowing within a broader ethics of good governance, which maximizes the potential of this practice while it minimizes the potential risks for the parties involved. These theoretical insights explain the basis for systemic corruption in Nigeria and further give credence to the imperative of the whistleblowing policy as a leeway in the fight against corruption at a time like this.

Whistle-blowing Policy in Nigeria: its Rationale and Policy Direction

Whistleblowing is the practice through which the member of a legitimate organization voluntarily reports some wrongdoing, allegedly occurring within that organization, with a view to initiating some corrective action to address it (Ceva & Bocchiola, 2018).

Characteristically, whistleblowing is defined by six core elements:

- a) The *action*. Whistleblowing is a specific kind of action: a report. Reports could be either open—typically, a form of public accusation (Jubb, 1999) or confidential - disclosures through dedicated channels. Reports may also be either authorized or unauthorized, depending on the object of the report under a country's specific legislation (Delmas, 2015; Sagar, 2013).
- b) The *object*. Whistleblowers report wrongdoings that allegedly occur within an organization. Relevant wrongdoings are wide-ranging as they may include misuses of power associated with an organizational role that are either systematic (e.g., nepotism) or occasional (e.g., embezzlement). Organizational wrongdoings may stem from either unlawful (e.g., bribery) or illicit activities (e.g., the violation of some organizational standards), or also morally impermissible actions—such as unwelcome sexual advances by a senior colleague (Ceva & Bocchiola, 2018).
- c) The *agent*. Not anyone who raises the alert on some organizational wrongdoing is a whistleblower. Whistleblowers' reports come from within the organization where the reported facts occur (Miceli, Dreyfus & Near, 2014). Organizational membership could be either permanent (e.g., an employee) or temporary (e.g., a sub-contractee), and it is defined by the roles and functions people perform for the organization. Whistleblowing is thus different from “bell-ringing,” which is the act of conscientious citizens reporting crimes and misdemeanors (Miceli et al., 2014).
- d) The *locus*. From (a)–(c), it follows that organizations are the locus where the reported wrongdoing allegedly occurs. Organizations are understood in the broad terms of institutions, that is, as systems of embodied interrelated rule-governed roles (Miller, 2014).
- e) The *addressee*. Whistleblowing could be directed to either internal or external interlocutors (Davis, 2003; De George, 2010). It is internal when it is addressed to the whistleblower's direct superior, higher levels of management, or to a dedicated office

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(e.g., Ombudsman), and external when it is addressed to such entities as a national authority, the police, or the media.

- f) The *aim*. Whistleblowing is a purposeful action, which aims at initiating corrective action of an organizational wrongdoing. While any specific whistleblower's actual subjective intentions may be either selfish (to undermine an obnoxious boss) or altruistic (to protect a harassed colleague), whistleblowers' actions are generally taken to express a commitment to bringing about a positive change of the *status quo* (Miceli & Near, 1992).

These key elements are individually necessary and jointly sufficient to identify cases of whistleblowing and isolate false positives.

With recourse to Nigeria, the whistle-blowing policy is no doubt an innovative anti-corruption strategy. It is a Federal Ministry of Finance (FMF) policy introduced under the President Muhammadu Buhari led administration on December 21, 2016 and designed to encourage anyone with relevant and verifiable information about a violation of financial regulations, mismanagement of public funds and assets, financial malpractice, fraud and theft to report it (Federal Ministry of Finance (FMF, 2016). The Federal Government of Nigeria, whistle-blowing is a secure, online portal, through which information bordering on the violation of the above stated, that is deemed to be in the interest of the public can be disclosed. The online portal also permits the person disclosing the information (that's the whistle-blower) to perform a status check on matters that have been reported on the whistle blowing online portal to ascertain the originality of the information to be given.

In the context of this policy, therefore, a whistle-blower is a person who voluntarily discloses to the Federal Government of Nigeria, through the Federal Ministry of Finance, a possible misconduct or violation that has occurred, is ongoing, or is about to occur with specific concerns, which are in the public interest. The FMF (2016) outlines some of the relevant information that can be submitted or that should require the attention of the Federal Government. These include: violation of government's financial regulations e.g. failure to comply with the Financial Regulations Act, Public Procurement Act and other extant laws; mismanagement or misappropriation of public funds and assets (e.g. properties and vehicles); information on stolen public funds; information on concealed public funds; financial malpractice or fraud; theft; collecting/soliciting bribes, and corruption. Others are; diversion of revenues; underreporting of revenues; conversion of funds for personal use; fraudulent and unapproved payments; splitting of contracts; procurement fraud (kickbacks and over-invoicing etc.) and violation of public procurement procedures (FMF, 2016).

It is worthy of note at this juncture to emphasize that the policy does not apply to personal grievances concerning private contracts. It is only purely applicable to the public sector. And for submission of relevant information by the whistle-blower, the policy document is categorical that the Federal Ministry of Finance has made available a protected whistle online portal; it can also be submitted in writing to the Federal Ministry of Finance and Presidential Initiative on Continuous Audit Unit. Such information can be submitted anonymously. This is to safeguard the identity, ensure security as well as reassure many individuals who may

otherwise decide not to become whistleblowers to be encouraged to provide information because they do not have to disclose their identities while providing such information (FMF, 2016).

More so, the whistleblower is expected to make available evidence to support the disclosures, it is expected that the whistleblower would submit them through the FMF-Whistle online portal. The whistleblower is expected to state the facts with as much specific information as possible such as what occurred, who was involved and dates of occurrence so that the allegations can be investigated. However, it is also sufficient that the whistleblower holds a reasonable belief that the information provided is true. Concerns must be raised in public-spirit and in good faith, and the individual or group of individuals must reasonably believe that the information disclosed, and any allegations contained therein, are substantially true beyond reasonable doubt (The FMF, 2016).

The policy further guarantees that confidentiality of the whistle-blower will be maintained to the fullest extent possible within the limitations of the law. If the whistleblower chooses not to disclose their identity, there will be no record of the whistleblower's identity. If the whistleblower chooses to disclose their identity, the identity will only be disclosed in circumstances required by law. To this end, anybody with information about a violation of financial regulations, mismanagement of public funds and assets, financial malpractice or fraud and theft, including but not limited to: internal stakeholders, inter-governmental stakeholders, institutional stakeholders and members of the public can access the whistle-blower portal (Akinaso, 2016).

There are other safeguards for whistle-blowers. In the submission of the Federal Ministry of Finance (2016) any stakeholder who whistle-blow in public-spirit and in good faith will be protected, regardless of whether or not the issue raised is upheld against any party. Any stakeholder (internal or external) who has made a genuine disclosure and who feels that, as a result, he or she has suffered adverse treatment in retaliation should file a formal complaint to an independent panel of inquiry, that shall be set-up to handle such complaint, detailing his/her adverse treatment. Furthermore, the whistle-blowing policy document states that, if it appears that there are reasonable grounds for making the complaint, the responsibility will be on the party against whom the complaint of adverse treatment has been made to show that the actions complained of were not taken in retaliation for the disclosure. Where it is established that there is a prima facie case that a whistleblower has suffered adverse treatment (harassment, intimidation or victimization) for sharing his\her concerns with the Ministry, a further investigation may be instituted and disciplinary action may be taken against the perpetrator in accordance with the public service rules/other extant rules and a restitution shall be made to the Whistleblower for any loss suffered (The FMF, 2016).

According to the FMF-Whistle-blowing policy, when a disclosure or information is submitted, the portal will generate a unique reference number. To know the status of your submitted tip, simply click on "Get Feedback" and enter the reference number. Furthermore, upon receipt of the information, an acknowledgement response will be sent to the whistleblower and preliminary analysis to confirm whether there is a violation or potential violation will be

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conducted within ten (10) working days. If an investigation is commenced, the nature and complexity of the matters under investigation will dictate the time frame. However, there is a feedback mechanism where a whistleblower can independently monitor the status or progress report of tips submitted (The FMF, 2016).

Consequent upon the above, a whistle-blower responsible for disclosing or providing the government with useful information that directly leads to the voluntary return of stolen or concealed public funds or assets may be entitled to anywhere between 2.5%-5.0% of amount recovered. In order to qualify therefore for the reward, the whistleblower must provide the government with information it does not already have and could not otherwise obtain from any other publicly available source to the government. The actual recovery must also be on account of the information provided by the whistleblower (Demming, 2017). However, there is protection from false or malicious claims. For every information or disclosure made available to government a first level review will always be carried out to determine credibility and sufficiency of information received. Thus if a whistleblower reports a false or misleading information, it will be referred to the law enforcement agents for investigation and possible prosecution.

Assessment of Whistle-blowing Policy as an Anti-Corruption Mechanism for Good Governance in Nigeria

Nigeria's problems with corruption are well-documented. It was in a bid to abate the trend; that the Nigeria's Ministry of Finance decided to try a new approach: allowing citizens who report corruption-related offenses earn a cut from the recovered loot. The hope was that the whistle-blowing policy, would provide agencies like the Economic and Financial Crimes Commission (EFCC) with actionable tips to track and recover stolen government funds. So far, specifically within the first two years of its introduction and implementation it appeared to be working, as the EFCC was able to retrieve \$9.8 million from Andrew Yakubu, former group managing director of Nigeria's National Petroleum Corporation, thanks to whistle-blowing. In addition to Yakubu's loot, Lai Mohammed, Nigeria's minister of information revealed that the whistle-blowing policy has led to the recovery of over \$180 million from various corrupt public officials (Daily Times Newspaper, 2018).

More so, President Muhammadu Buhari during his 2018 Independence Day national broadcast highlighted the whistle-blowing policy as one of his administration's new institutional reforms to eradicate corruption in Nigeria. Confirming the successes of the whistle-blowing policy so far, then Acting Chairman of the Economic and Financial Crimes Commission (EFCC), Ibrahim Magu, confirmed that more than N30 billion looted funds have been recovered since the commencement of the whistle blowing policy (The Punch Newspapers, 2018). In his words as reported in the Punch Newspapers (2018); "since the commencement of the whistle-blowing policy, we have received hundreds of actionable tips that led to the following cash recoveries: N527, 643,500; \$53,222,747; GBP 21,222,890 and Euro 547, 730," Mr. Magu said at the launch of the whistle-blower support project. Tagged 'Corruption Anonymous' (CORA), the project was organized by the African Centre for Media and Information Literacy, AFRICMIL,

in partnership with the MacArthur Foundation. At the event, Mr. Magu further said the EFCC has created an environment for those with information to approach the Commission, confident that the information they give would be put into effective use.

The former EFCC chief, however, explained his stance at the event thus, “I am glad to report that Nigerians have so far been very responsive. We have always treated every tip referred to us with strict sense of responsibility bearing in mind that such undertaking on the part of the whistle-blower is usually a matter of trust and even risk. “At the same time, we have been careful not to be used by mischief makers who would want to abuse this process. Magu continued; “let me reiterate that just as there is consequence for corruption, there will be consequence for those who want to take advantage of this noble initiative in the fight against corruption to create mischief. We have responded to this possibility by developing a water-tight mechanism of both reporting and cross-checking information.” He commended the initiators of the project, adding that “through this window, we have seen many Nigerians whose motivation was not just to benefit from the recoveries, as promised by the federal government, but the satisfaction of having to see that what was ill-gotten has been recovered for the good of all. He concluded that, “those in this category were motivated by their sense of justice and overriding national interest, not the financial reward. He urged more Nigerians to borrow a leaf from these patriotic individuals (The Punch Newspapers, 2018).

In his speech, as reported in the Punch Newspapers (2018), Chido Onumah, Coordinator of AFRICMIL, said the anti-graft war has recorded a huge success through the whistle blowing policy. Mr. Onumah opined that going by figures from the Presidential Advisory Committee against Corruption, PACAC, 2,150 tips had been received by the Ministry of Finance. However, Onumah concluded that despite the success recorded so far, the policy still lacks proper awareness among Nigerians. This is geared towards creating awareness and ensuring maximum protection for second thing is the glaring absence of commitment to the safety and protection of whistle blowers. Most of those who are reported are often left to walk free and never invited for questioning, much less suspended from office as the public service rules recommended. Consequently, while urging Nigerians to key into the whistle blowing policy, Onumah said the CORA protect whistle blowers.

Below are some evidences of where the whistle-blowing policy has resulted in successful huge recoveries:

- 1) Cadbury Nigeria Plc: N15 billion;
- 2) Mike Okiro (Chairman of Police Service Commission): N275 million;
- 3) Dasukigate: Director of Finance (Office of National Security Adviser): US\$2.2 billion;
- 4) Ayo Oke/National Intelligence Agency (NIA) Saga: US\$43 million, £27,000 and N23.2 million, totaling N13.3 billion;
- 5) Legico Shopping Plaza (BDC Shop, Victoria Island): N448.5 million;
- 6) Kaduna Airport Drama: N49 million; and
- 7) Andrew Yakubu Saga: \$9.8 million and other currencies.

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The above list is a tip of the iceberg considering the enormity of incidences of corruption in Nigeria. It not only shows that corruption is endemically systemic in Nigeria but it further indicates corruption as a governance challenge. The whistleblowing policy therefore is intended to fight corruption and enthrone good governance and sustainable development. The question at this juncture is; what do we mean by good governance and its principles; and what is the intersection between corruption, whistle-blowing policy and good governance.

To understand 'good governance', it is relevant to describe the more general term, governance. UNESCAP (2011) describes 'governance' as the process of decision-making and the process by which decisions are implemented (or not implemented). Governance can be used in several contexts such as corporate governance, international governance, national governance and local governance. Another way is defining governance as a process, use of powers or authorities to manage public affairs. It comprises of mechanisms, processes and institutions through which citizens and groups articulate their interests, exercise their legal rights, meet their obligations and mediate their differences (UNDP, 1997). The World Bank (1992) defines governance as the manner in which power is exercised in the management of a country's economic and social resources. For the Organisation for Economic Cooperation and Development (OECD, 1995), governance denotes the use of political authority and exercise of control in a society in relation to the management of its resources for social and economic development. This broad definition encompasses the role of public authorities in establishing the environment in which economic operators function and in determining the distribution of benefits as well as the nature of the relationship between the ruler and the ruled. According to OECD (1995) with the addition of 'good', the term 'governance' receives a normative meaning. Apparently governance can either be 'good' or 'bad'. Scholars understand the concept in these perspectives: the capacity of the state, the commitment to the public good, the rule of law, the degree of transparency and accountability, the level of popular participation, and the stock of social capital.

Corruption is a negation of good governance and in the absence of good governance is impossible to foster development. No amount of resources transferred or infrastructure built can compensate for - or survive - bad governance. The principles of good governance refer to the situation in which the government adopts a way of understanding with all the actors involved, weighing conflicting interests and providing access to all interested parties.

All in all, good governance is not a neutral perspective. Nevertheless, if one would explain why the implementation of public policy fails or encounters severe resistance, the explanation will often be related to failures in the design of the decision-making procedure, which were not sufficiently transparent, or did not provide access to all relevant stakeholders, etc. In that sense, the normative model of good governance, as described in this paper, also has some explanatory value.

As an intersection therefore, the whistle-blowing policy is intended to serve several purposes all of which are linked to adding tempo to the anti-corruption war and in the long run promoting good governance. These purposes as espoused in the FMF-Whistle-blowing Policy include; to

1. Increase exposure of financial or financial related crimes;
2. Support the fight against financial crimes and corruption;

3. Improve level of public confidence in public entities;
4. Enhance transparency and accountability in the management of public funds;
5. Improve Nigeria's open government ranking and ease of doing business indicators; and
6. Recovery of public funds that can be deployed to finance Nigeria's infrastructure deficit (FMF, 2016).

Measures for Strengthening Efficacy of the Anti-corruption War and Good Governance in Nigeria

The future of the anti-corruption efforts of the Buhari government in Nigeria today will require going beyond tracking down the opposition and witch-hunting. There must be grounded efforts, which must be perceived as imperatives of sustainable prudent management of Nigeria's national resources. This can be actualized through the following measures:

- a) Making exceptional concerted efforts to develop inclusive, transparent, and effective institutions of democratic governance that guarantee the election of responsible leaderships through free and fair elections. The most important guarantee of government accountability is the right of citizens to control their government through elections.
- b) Rebuilding basic mechanisms of democratic governance to make elected officials accountable to their constituents through effective government institutions. Not only that all power should be derived from the people, but that those entrusted with it should be kept in dependence on the people.
- c) Making conscious efforts to improve the rule of law by strengthening the capacity and transparency of law enforcement agencies and the judiciary. This would guarantee "equal protection of the laws" which established the principle that government is accountable to all the people, not just to those who constitute the "ruling class" at any given moment.
- d) Strengthening the civil society by promoting existing watchdog groups for more transparency, accountability, and pluralism in Nigeria's fiscal, political, and human rights affairs. The foregoing ways and means would be ineffective without freedom of speech, press, assembly, petition and association, which are guaranteed by the 1999 Nigerian Constitution (as amended).
- e) Enforcing the Freedom of Information (FoI) law to protect well-organized and informed groups and individuals who demand performance and accountability from the leadership. Unless citizens can speak openly, publish and debate their ideas, and organize themselves into groups according to their own criteria and principles, they cannot possibly call public officials to account.
- f) There is need for re-ordering of priorities, rechanneling of ideals, and revitalizing the governance machinery towards breeding a sound, habitable, and tolerable society for everyone to proudly live in.
- g) There is need for efficient, timely and reliable information dissemination to educate the masses on the whistleblower policy so as to also enable citizens judge the performance of the public servants and politicians. The concentration and misuse of power increase amongst democratic nations in the same proportion as the ignorance of their citizens.

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Nigerian needs a renaissance. Accomplishing this will entail that all and sundry must concertededly, and altruistically, press for the realizations of these imperatives of prudent management of Nigeria's national resources today, tomorrow and together.

Conclusion

Without question the whistleblowing policy appears to be a step in the right direction to tackling the very complex and longstanding issue of corruption in Nigeria. However, to continue its achievements in recovering funds through tips, the government should ensure the risks the whistleblower faces by coming forward with information are properly balanced with the financial incentive, guarantee of protection, and confidence in successful investigations and prosecutions.

It is therefore imperative to put in place a comprehensive and well implemented legal regime for whistle-blowing for a society like Nigeria with complex political and socio-economic relations coupled with its notorious history of corruption. The states and local government areas also need to be integrated in the policy for better outcomes. The absence of this will no doubt create more risks for the whistleblower and thus rubbish the whole objective of the policy.

Recommendations

In the light of the above view points, the following recommendations are timely;

1. There is need for the government to embark on public enlightenment campaign through radio and television jingles as well as use of other communication media to educate the masses on the modus operandi of whistleblowing policy.
2. The government should put relevant legislations in place to guarantee the safety of whistleblowers and families, this way they will feel secured enough to make available relevant information at their disposal.

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