

## **Influence of Whistleblowing on Leader Political Will, Commitment and Trust on Corruption Control**

### **Authors:**

Patrick Bogoro

Department of Management & Information Technology, Faculty of Management Sciences, Abubakar Tafawa Balewa University Bauchi, Nigeria

Hassan Singhry

Department of Management & Information Technology, Faculty of Management Sciences, Abubakar Tafawa Balewa University Bauchi, Nigeria

Awwal Ibrahim

Department of Management & Information Technology, Faculty of Management Sciences, Abubakar Tafawa Balewa University Bauchi, Nigeria

### **Abstract:**

Corruption is a menace that undermine the achievement of all the sustainable development goals. It depletes valuable resources, degrades the quality of public services, and heightens trust deficit. The purpose of this paper is to examine the combined effects of leader political will (LPW), leader commitment (LC), and leader trust (LT) on whistle blowing intention (WBI) and corruption control (CC). The paper employed a survey research design. Primary data was collected from 98 Permanent secretaries and/or Directors of finance of Federal Ministries, Departments, and Agencies (MDAs). Data was analyzed through structural equation modeling (SEM) aided by the Analysis of Moment Structure (AMOS) software respectfully. The study found that LPW (instrumental), LC, and LT have significant influence on WBI. In addition, WBI has a significant influence on CC. However, the relationship between LPW (concern for self) and WBI is not significant. The study extends the teleological ethical theory and leader quality model to examine CC. The study has implications for political leaders and public bureaucrats. As well as for infrastructural development and socio-economic growth.

### **Keywords:**

Leader Political Will, Leader Commitment, Leader Trust, Whistle Blowing Intention, Corruption, Control

*Submitted: 2025-05-11. Revised: 2025-05-24. Accepted: 2025-05-27.*

## **Introduction**

Corruption is a serious threat to achievement of sustainable development goals (SDGs) 2030. It undermines democratic institutions, governmental stability, socio-economic development and citizens' trust. Therefore, tackling corruption is a dynamic action for global sustainability. This paper aligns with SDG 16, which acknowledges the importance of anti-corruption as an institutional principle through target 16.5 'to substantially reduce corruption and bribery in all their forms'. Empirical findings indicate that corruption control enhances environmental sustainability (Andiojaya, 2025; Ganda, 2020; Shahid et al., 2025), healthcare sustainability (Del Sarto et al., 2024), employment and human rights (Triatanto & Bawono, 2023), and flows of foreign direct investment in Africa (Forson, 2024). Similarly, countries with corrupt executive, legislative, and judicial corruption are associated with a higher risk of hunger (Njangang et al., 2024).

Corruption is a menace and no country is immune to it, but all countries of the world could reduce it. Corruption is pervasive in both the public and private sectors (Choi, 2018; Graycar & Masters, 2018; Quah & Quah, 2018). This study covers the public institution. The public institution is the economic, social, security, and administrative nerve of the government. Nigeria's public sector is perceived as extremely corrupt without clear policies to curb the monster (Transparency International, 2018). Evidence-based sources pointed that the country has "neither improved nor progressed in the perception of corruption in the public administration in 2018" and ranked 144 out of 180 countries with 27/100 score in 2018 (Ogundipe, 2019). Therefore, it is in the strategic, financial, and reputational interest of the public institutions to be free from allegations of corruption (Miceli, Near, & Dworkin, 2009). Corruption causes reduction in administrative capacity, increases in the cost of administration, and ineffective service delivery (Brown & Loosemore, 2015; Punyaratabandhu, 2015). Although many strategies exist to tame corruption, whistle blowing will continue to stand out as a major policy for battling corruption in the Nigeria.

One of the prominent investigation of whistle blowing in Nigeria is Gholami and Salihu (2019). These two authors concluded with a call to the Nigerian legislature to pass the 'Whistle bower Protection Bill' into law. Happily, the Bill was passed in 2017 (Ayado & Isah, 2017). The purpose of the Bill is to encourage public officers and corporate employees to disclose unethical and financial malpractices. The Bill also protects the whistle bower from employer's victimization and intimidation. While the bill specifies an incentive of 5 percent of the recovered fund to be paid to the whistle bower, false disclosure attracts five years imprisonment or a fine of N10 million (US\$ 27, 777.78). This paper departs from Gholami and Salihu (2019) arguments and sought to identify the determinants of whistle blowing for effective corruption reduction in Nigeria. Despite the success of whistle blowing on corruption control, it is a risky strategy. First, whistle blowers are aware that corrupt officials are dangerous and corruption will always

fight back or retaliate, and with disastrous consequences. Second, over 90% of whistle blowers were forced to end their professional career very early, or blacklisted, or treated as insane, or spend their struggling to save their career in a lawsuit (Zhang, Chiu, & Wei, 2009). Third, whistle blowing is a sign of disloyalty and lack of interest to preserve the purity of the organization (Nawawi, Azlin, & Salin, 2018). Due to these negative issues, employees may witness wrongdoings within their department or institution and decide not to blow a whistle. However, if wrongdoings are concealed, corruption will probably increase. Accordingly, the basic assumption of this paper is that whistle blowers are the loyal members of their organization. Therefore, it is important to understand the factors that influence WBI.

LC describes a leader's mental connection and how he feels about the organization. LC is an important variable in controlling corruption for a number of reasons. First, a leader with high level of commitment will engage in behaviour that is beneficial to the organization and will not do any harm to the organization. Second, committed leaders are willing to give something of themselves and will not steal something from the public (Mowday, Porter, & Steers, 1982). Third, commitment influences positive ethics (Yahaya & Ebrahim, 2016) and citizenship behaviour (Islam, Khan, Norulkamar, Ahmad, & Ahmed, 2013). Similarly, highly committed leaders are more likely to encourage whistle blowing on wrongdoings.

Post, Raile, Raile, Sahr and Kpundeh (1998) defined "political will" as "the demonstrated credible intent of political actors (elected or appointed leaders, civil society watchdogs, stakeholder groups, etc.) to attack perceived causes or effects of corruption at a systemic level." Political will is a complex, multifaceted and critical factor for combating corruption (Ankamah, 2018). Political will or the lack of it affects leaders' success, in actions, or failure (Quah, 2011). Even though, the literature of LPW is growing, the concept has received less empirical attention and remains poorly understood in the context of corruption control. Political will gives leaders the political want, the political confidence, the political can, and the political must to fight corruption (Malena, 2009). Thus, political will has the ability to reinforce WBI.

Mayer, Davis, and Schoorman (1995) defined trust as "the willingness of a party to be vulnerable to the actions of another party, with the expectation that the latter will perform a particular action that is important to the former". LT refers to having no doubt about the intentions or behaviors of the leader and hence having a high willingness to take risks arising therefrom, accompanied by positive emotional states that are forged through mutual goodwill and honest interactions (Lim, Han, & Joo, 2018). LT will encourage the behaviours of whistle blowers (Baaye & Hale, 2018; Guinalíu & Jordán, 2016).

## **Concept and Effect of Corruption**

Corruption is defined as the "abuse of public or private power for direct or indirect private gain or benefit" (World Bank, 2017). From an economic perspective, [Public] corruption ordinarily refers to the use of

public office for private gains where an official (the agent) entrusted with carrying out a task by the public (the principal) engages in some sort of malfeasance for private enrichment which is difficult to monitor for the principal. Balboa and Medalla (2006) modified the Klitgaard equation ( $C = M + D - A$ ) to  $[C = M + D] - (A + I + T)$ . M = monopoly, D = discretion, A = accountability, I = integrity, and T = transparency. In this study, corruption is defined as any behaviour on the part of officials in the public sector, whether politicians heading public offices or civil servants, in which they improperly and unlawfully enrich themselves, or those close to them, by the misuse of the public power entrusted to them.

Most corrupt public officers live beyond their means or income (Prabowo, 2014), save money outside the bank, and often engage in capital flight. Corruption is visible through ghost workers on payroll, collusive fixing of contract price, inflated contract figure, bribery, extortion, embezzlement, nepotism, abandoned contracts, breach of procurement practices, misappropriation of public assets, kickbacks, insider trading, and misallocation of government assets. As such, corruption must be combated with all resources and resolves; otherwise, it will grow into systemic level. If corruption becomes entrenched in a public civil service, poor citizens will end up paying for the corrupt and deviant behaviours of their own public officials.

## **Whistle Blowing**

Whistle blowing research dates back to the 1980s (Pittroff, 2014). Whistle blowing can be is an intentional, responsive, accusatory, and support-seeking action, performed by an insider member of an organization who is well-informed, highly motivated, greatly agitated, and subordinate to the accused. A whistle blower is an employee who discloses information that he reasonably believes is evidence of illegality, gross waste or fraud, mismanagement, abuse of power, general wrongdoing, or a substantial and specific danger to public health and safety (Liyanaarachchi & Adler, 2011).

There are four essential elements of whistle blowing (Robert, 1996): First, disclosure of information must be in good faith either to members of the organization or to external stakeholders. Second, the disclosure must be made by a current or past member of the organization or an applicant for employment. Third, the information should disclose real or perceived misconduct involving mismanagement, gross waste of funds, abuse of authority, harm to public or private welfare, violation of laws, rules, and regulations, and unethical or immoral conduct. Fourth, whistle blowers should have evidence of the misconduct and should be able to ascertain who is responsible for it. In addition, the disclosure should be the last step in an attempt to deal with the misconduct (Robert, 1996).

There are two types of whistleblowing (Miceli & Near, 1992). These are internal and external whistle blowing. Internal whistle blowing (disclosing wrongdoing inside the organization or to the management of the organization) and external whistle blowing (disclosing wrongdoing to persons or authorities

outside the organization). If internal whistle blowing is not successful the whistle blower sometimes goes outside. Organizations prefer whistle blowing to someone inside the organizations in order to avoid costly effects as loss of goodwill (Near and Miceli 1996). A whistle blowing procedure includes formal letter or email to the concerned authority, call or text dedicated phone number. However, whistle blowing is not only beyond one's work responsibilities, but also risks employer and wrongdoer retaliation. Some of the negative perception of whistle blowing include risk of personal safety and careers, disloyal employee behavior, destruction of work environment and unsubstantiated or false claims. A whistle blower is expected to disclose violation of government's financial regulations such as failure to comply with the Financial Regulations Act, Public Procurement Act; 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. Others include fraud, theft, collecting/soliciting bribes, 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.

### **Leader Political Will**

The concept of political will was originally referred to by Mintzberg (1985). Political will is defined as "the demonstrated credible intent of political actors (elected or appointed leaders, civil society watchdogs, stakeholder groups) to attack perceived causes or effects of corruption at a systemic level" (Kpundeh & Hors, 1998). Political actors or group of actors create a policy and ensure its implementation (Carbonetti, Pomeroy, & Richards, 2014). The dimensions of political will are instrumental, relational, concern for self, concern for others, and risk (Bentley, Breland, Xu, Campion, & Treadway, 2015). Other dimension of leaders' political will include ethical standards, moral integrity, transparency and downward accountability (Treadway, 2012). With political will, top bureaucrats will have the confidence and moral authority to enforce laws and punish other powerful officials. A comprehensive and well-designed anticorruption reform will hardly be successful if the top leadership does not have the political will to implement it.

Dion (2014) reported that lack of political will is a major reason why people will not blow the whistle. This is because a potential whistle blower will perceive that the organizational structure and leadership will not protect him. Lack of political will to combat corruption is commonly found in countries where public service is seen as a means of self-service and quick route to acquiring personal riches. Most African countries already have well established corruption-control policies. Lack of political will produce a culture and bureaucrats that are more likely to promote corrupt interest and lack of commitment. Weak political leaders and public officials are the worst corruption offenders and accept corruption as lifestyles (Ikoh,

2018; Maguchu, 2017). Corruption may be more difficult to control if those who formulate anticorruption reforms and strategies lack the political will to implement them (Bayo, 2012).

## **Leader Commitment**

Commitment is the leader's emotional attachment and feelings about the organization. Organizational commitment has been best described as the extent to which an employee is dedicated to his organization. LC can influence corruption control in public institutions. The commitment of state and non-state actors to the sincerity of a government's pledge to control corruption should be demonstrated by words, might, and by deeds. If commitment is weak, top bureaucrats are very likely to engage in what Winters (2002) called the "organized hypocrisy" a situation where leaders may engage in "zero tolerance for corruption" talk but continue to play a "tolerance game" or where anticorruption strategies are characterized by loud thunders but little rain (Abdulai, 2009).

## **Leader Trust**

According to Nyhan (2000), trust is the level of confidence that one individual has in another's competence and his or her willingness to act in a fair, ethical, and predictable manner. The World Bank has shown that LT is a strong indicator of good governance and good governance is a good predictor of corruption control. Trust is the extent to which people are willing to rely upon others and make themselves vulnerable to them (Gao, Janssen, & Shi, 2011). Trust is a psychological attribute that is characterized by reliability, dependability, credibility, commitment, honesty, benevolence, fairness, integrity, and goodwill (Laequddin, Sahay, Sahay, & Abdul Waheed, 2010). According to Mayer et al. (1995), trust in leaders will influence followers to engage in behaviors that put them at risk and vulnerable. Trust will influence followers' to go extra miles to blow the whistle on organizational malpractices. Trust drives good governance, economic development, reduces transaction costs (Gillanders & Neselevska, 2017). Trust also assist with the implementation of government policies, programs, and regulations and helps to decrease job uncertainty.

Trust helps leaders to perform action for the common good of stakeholders at all times (Mayer, Davis, & Schoorman, 1995). Trust is one of the most important personal factors that will encourage public officials to disclose and condemn unethical behaviours (Grover, Hasel, Manville, & Serrano-archimi, 2014; Sööt & Rootalu, 2012). Given the significance of whistle blowing and the associated risks, it is important to investigate how LT will influence WBI. Osuji (2017) called for further research between trust and corruption. Obydenkova and Arpino (2017) found a positive link between corruption and trust in the EU before the Crisis. Correspondingly, Graeff and Svendsen (2013) suggested that distrust or uncertainty breeds corruption.

## Theoretical Framework

Ethics, or more precisely lack of ethics, on the part of government leaders and employees has recently received considerable attention in the literature and has been a topic of discussion among academics. This study is underpinned in the teleological ethical theory and leader quality model. The teleological theory states that ethical decision are consequential and an action is right depending on the favorableness of the outcome. In this paper, whistle blowing is a prosocial behaviour with favourable outcome of curbing corruption. Thus whistle blowing is entirely an ethical decision and with positive consequences. Moreover, there is the normative ethics which is concerned with what makes actions right or wrong. In this study, the normative ethic is influenced by three leader quality model comprising of LC, LPW, and LT. Although whistle blowers face considerable risks including social stigma and loss of career, it is the presence of LC, LPW and LT that could encourage followers to blow the whistle. Thus it is conceptualized that leadership behaviours might influence WBI and CC. This conceptualization is depicted in Figure 1.

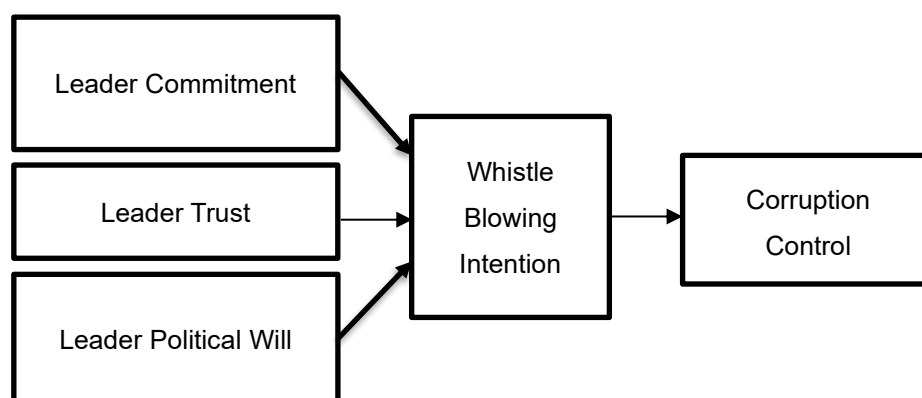


Figure 1: Research framework of the study

Whistle blowing is prosocial organizational behavior, extra-role behavior, ethical behavior, and organizational citizenship behavior. It has been suggested that a whistle blowing environment is necessary to influence corruption reduction (Dalton & Radtke, 2013). In this paper, the predictor of whistle blowing is effective leadership comprising of LC, LT, and LPW. Organizational commitment is assumed to influence almost any behavior that is beneficial to the organization. LPW creates conducive ethical climates that encourage people to disclose wrongdoing either internally or externally (Tumuramy, Ntayi, & Muhwezi, 2018). Trust affects attitudes and behaviour, job performance, as well as career life (Lim et al., 2018). LT helps bureaucrats to avoid socioeconomic crimes, rent-seeking behaviours, and contract violation (Leff, 1964; Mbaku, 1996).



## **Hypotheses Development**

### **Leader Commitment and Whistle Blowing Intention**

LC is an organizational citizenship behaviour that encourage total loyalty and willingness to exert considerable effort towards organizational success (Meyer & Parfyonova, 2010). Therefore, lack of LC will have a negative effect on corruption. According to Nam and Lemakr (2007), commitment influences internal and external WBI. It was suggested that accountants with high organizational commitment are more likely to have high internal WBI (Alleyne, 2016). An analysis of 726 employees in China shows that organizational identification positively predicts internal whistle blowing intention in individuals with a high proactive personality (Liu, Zhao, Li, and Zhou, 2016). Organizational identification increases employee loyalty toward the organization and motivates them to act in the organization's best interests regardless of any detrimental effects (Riketta 2005). Based on the leader quality model which describes commitment as the leader's emotional connection to the organization, hypothesis 1 was proposed:

*H1: There is a significant relationship between LC and WBI*

### **Leader Trust and Whistle Blowing**

Research has shown that citizens are less likely to trust leaders if they think they are corrupt (Guinalú & Jordán, 2016). If employees do not trust their leaders, they may see whistle blowing as too risky, and may decide to remain silent on unethical issues in the workplace (Gao et al., 2011). Though, a relationship between trust and corruption exist (Graeff & Svendsen, 2013), it is a bifocal relationship. It is either assumed that corruption reduces the level of trust or distrust breeds corrupt practices (Graeff & Svendsen, 2013). Sööt & Rootalu (2012) suggested that LT may foster corruption. Similarly, violation of trust can breeds corruption (Guinalú & Jordán, 2016). However, Tavits (2010) hold the view that less trusting people are more likely to engage in corruption. Similarly, non-public accountants with a low degree of trust in the reporting systems are reluctant to blow the whistle (Alleyne, 2016). Based on the leader quality model that trust is a significant predictor of behaviour as well as the argument of Mayer et al. (1995) that trust influence followers to engage in prosocial behaviors, hypothesis 2 was formulated:

*H2: LT will have a significant effect on WBI*

### **Leader Political Will and Whistle Blowing**

Political will is a critical factor towards the implementation of sustainable and effective anti-corruption reforms and policies (Ugoani, 2016). Leaders with strong political will inspire subordinates to feel confident about the leaders' might and commitment. Public servants will feel protected from undue political pressure of not to disclose wrongdoings. They will also feel protected due to the leaders' political will (OECD, 2012). If political will is present, leaders will allocate adequate resources, apply credible



sanctions, and inspire employees to blow the whistle. Whistle blowers are frightened by the lack of LPW to protect them (Kukutschka, 2015). While studies on the role of political will and combating corruption have been conducted in Uganda, Hong Kong, Singapore, and South Africa (Abdulai, 2009), less is known about how political will influences WBI to combat corruption in Nigeria. In addition, scholars and policy makers spend more time lamenting the absence of political will than analyzing how it can be used to curb corruption (Ankamah, 2018). Based on the leader quality model that political will helps leaders to translate commitment into practice, hypothesis 3 was formulated:

*H3: There is a significant relationship between LPW and WBI*

### **Whistle Blowing and Corruption Control**

Corruption increases with nondisclosure of organizational wrongdoings. Thus cover-up of wrongdoings will always frustrate the fight against corruption, increasing the costs of administration and ineffective service (Tumuramye et al., 2018). WBI had been examined on students in the classroom (Bernardi, Banzhoff, & Abigail, 2015), sexual harassment in the workplace (Tseng, 2014), upper managers in the private sector (Keenan, 2000), US federal employees (Caillier, 2017), and accountants in Australia (Liyanarachchi & Adler, 2011). A search of literature in the context of Nigeria's showed that much have been discussed about how WB help reduce corruption. However, there is no empirical study that examine the effect of WBI on corruption reduction. Similarly, based on the teleological ethical theory that all ethical decisions are consequential, it is hypothesized that:

*H4: There is a significant relationship between whistle blowing and corruption control*

### **Methods and Sampling**

This research employed the descriptive survey design based on cross-sectional strategy. The study was conducted in Abuja, Nigeria. Abuja is the Federal Capital of Nigeria where about 98% of the head offices of Ministries, Departments, and Agencies (MDAs) are located. After a number of efforts and inquiries, including snowballing and websites visits, a total of 224 MDAs were included in the sampling frame. The list included the names, and addresses of the MDAs and their addresses. The unit of analysis of the study is the organization level [Federal Ministries, Departments, and Parastatals (MDAs)]. Permanent secretaries and Director of finances were contacted to complete the questionnaire. These officers are knowledgeable of the administrative and financial operations of their organization, and can respond to questionnaire relating to corruption in their parastatals. A permanent secretary is the most senior administrative head of an MDA while Director of finance is in charge with the financial matters of the MDA. The contacts of the respondents were identified prior to the survey. With this information, it was easier for the researchers and their assistants to contact the respondents.

The sample size from the population of 224 was 136 (Krejcie & Morgan, 1970). Simple random sampling was employed and the respondents were selected using Computerized Random Number Table of 224 numbers. 136 copies of questionnaire was sent to the respondents and 98 were completed indicating a response rate of 72.05 percent. 21 respondents declined participation in the survey, possibly due to very tight and busy schedules, and possibly because they were not comfortable responding to questions of corruption about their organizations. Furthermore, out of the 98 returned questionnaire, a total of 90 were found usable while 8 were rejected because they were not completed correctly. Thus 90 copies of questionnaire were relatively considered adequate for further analysis, considering the limited population.

The exogenous variables in this study are LC, LT, and LPW, WBI is the indirect variable, while the endogenous variable is CC. The instrument of LC were selected from Kohlmeyer III, Mahenthiran, Parker, and Sincich (2014), Gatling, Kang, and Kim (2016), and Torka, Schyns, and Looise (2010). The measurement scale of LT was adopted from the items proposed by Nyhan and Marlowe (1997) which was also used by Joseph and Winston (2005). The scale for LPW was developed by the researchers in line with practices in public civil services, the extant literature of political will and the criteria for instrument development process by Chen & Paulraj (2004). While the instrument for corruption control was adopted from Jiang, Lo, and Li (2013) as used by Yahya, Yean, Johari, and Saad (2015). All items were measured using a seven-point scale, with 1 implying "strongly disagree" and 7 implying "strongly agree". The lead researcher and a team member administered the questionnaire, although the service of 2 research assistants were employed in Abuja.

The data was collected over a period of three weeks and all participants gave their informed consent and participated voluntarily. Data was analyzed through descriptive and inferential statistics. The descriptive statistic was performed through the frequency, percent, mean, standard deviation, factor loading, reliability, and Pearson correlation. The inferential statistics utilized structural equation modeling (SEM) to analyze the data. The descriptive analysis was aided by the SPSS version 22 while the Structural Equation Modeling (SEM) was aided by the Analysis of Moment Structure (AMOS).

## **Data Analysis**

Data analysis was perform to describe the data, determined the exploratory factor analysis, and performed the multiple regression. First, the descriptive statistics of the respondents was analyzed in Table 1.

Variables		Frequency	Per cent
Gender	Male	27	30.0
	Female	63	70.0
	<b>Total</b>	<b>90</b>	<b>100</b>
Age	25 - 34 years	13	14.4
	35 - 44 years	26	28.9
	45 - 54 years	37	41.1
	55 and Above years	14	15.6
	<b>Total</b>	<b>90</b>	<b>100</b>
Education	Polytechnic-HND	06	6.7
	University-Bachelor Degree	35	38.9
	University- Graduate Degree	39	43.3
	Others	08	8.9
	Missing values	02	2.2
	<b>Total</b>	<b>90</b>	<b>100</b>
Years in present position	Between 1 and 2 years	12	13.3
	Between 3 and 5 years	24	26.7
	Between 6 and 10 years	33	36.7
	Between 11 and 15 years	19	21.1
	Missing values	02	2.2
	<b>Total</b>	<b>90</b>	<b>100</b>

Table 1: Respondents' Profiles

The second stage is the computation of an exploratory factor analysis (EFA) with SPSS software (22.0 version) to show how items were loaded on their theoretically prescribed factors. The exploratory factor analysis evaluated the factor structure of all the scales through the principal components analysis and

Varimax rotation. Due to the multi-level structure of the constructs, selected from different studies related to corruption, three (3) separate stages of factor analyses were performed. The first stage jointly assessed the three observed dimensions of leader behaviour (LOC – 6 items, LT – 4 items, and LPW – 11 items). Out of the 21 items measuring leader behaviour, 2 items were dropped because they belong to dimensions not expected. These were LPW 2 'I am capable of enforcing anti-corruption policies in this organization' and LPW 11 'I am willing to report corruption cases to anti-corruption agencies'.

In the second stage, the two dimensions of WBI (internal whistle blowing and external whistle blowing) were assessed together. Although all the WBI items ranked above 0.50 and satisfactory, IWB3 was dropped from observation because it appeared in both the IWB and EWB subdimensions. The third stage assessed the factor structure of corruption control [corruption control (organizational) and corruption control (leader)]. However, CCO1 - 'this organization has strong campaigns for attitudinal change for corruption' was dropped from observation. The items factor loadings are presented in Appendix 2

## **Assessment of Measurement Model**

The output of EFA was further screened and purified to arrive at optimal model fit, as well as acceptable composite reliability, convergent validity, and discriminant validity. An explanatory analysis using maximum likelihood estimation (MLE) method with AMOS software was chosen because it is more robust to the violation of normality and produce reliable results in comparison to other techniques (Hair et al., 2014). To optimized the measurement model for leader behaviour (LC, LPW, and LT), three items were dropped due to high measurement errors. These were LOC 1 - 'I feel a strong sense of belonging to this organization', LOC2 - 'This organization has a great deal of personal meaning for me' and LPW6 - 'I will apply credible sanctions on corrupt officials'. The output produced the following model fit: RMR =.072, GFI =.833, AGFI =.784, CFI =.928, TLI =.909, NFI =.810, RMSEA =.74, PCLOSE =.065, ChiSq/df =1.492. In order to optimize the model fit of the whistle blowing construct, EWB1 - 'Staff will report corruption cases to the appropriate agencies outside this organization' was dropped due to low factor loading of 0.41, its deletion from the observation improved the model fit of the construct to level of acceptability: RMR = .061, GF1 =.971, AGFI =.893, CFI =.975, TLI =.937, NFI =.943, RMSEA =.088, PCLOSE =. .236, Chi/df = 1.693. The purification of the corruption control construct led to the removal of 3 items under 'organizational corruption control' (CCO) and 6 items of the personal corruption control (CCPL) from the observation. The items dropped due to low factor loading CCOL2, CCOL5, and CCOL10, CCPL2, CCPL3 and CCPL8. Items dropped due to high modification indices of above 15 were CCPL4, CCPL5, and CCPL7. The purification exercise of 'corruption control' construct produced following model fit indices: RMA =.53, GFI =.839, AGFI =.793, CFI =.935, TLI =.923, NFI =.821, RMSEA

=.071, PCLOSE =.105, and Chi/df =1.453. Based on the model fit indices of the 3 exogenous constructs (LC, LT, and LPW), it can be concluded that the minimum threshold for further analysis was satisfied.

## Assessment of Validity

Table 2 was used to test the composite reliability and validity of the measurement model. Composite reliability for all the constructs were more than the threshold value of 0.8. Therefore, the measurement model is internally consistent and reliable. The AVE values of all constructs were more than 0.5, thus convergent validity was achieved (Bagozzi & Yi, 1988; Hair et al., 2011; Chin, 2010). Discriminant validity is achieved if the square root of value AVE is higher than the squared correlation of the construct with any other construct (Chin, 2010; Fornell & Larcker, 1981; Hair et al., 2011). Table 2 shows that discriminant validity was achieved. Table 2 presents the correlation analysis for the constructs of the study. The assessment of the composite reliability, convergent validity, discriminant validity and unidimensionality were acceptable for the measurement model.

Construct	MEAN	SD	FL	LC	LT	LPW (C)	LPW (I)	WBI	COC (O)	COC (L)	CR	AVE
LC	3.99	.92	<b>.76</b>	<b>.77</b>							.90	.60
LT	4.10	.68	.59	.39**	<b>.77</b>						.85	.59
LPW (C)	4.04	.67	.66	.54**	.35**	<b>.73</b>					.81	.53
LPW (I)	3.77	.93	.73	.46**	.32**	.41**	<b>.79</b>				.87	.62
WBI	3.85	.72	.65	.31**	.24*	.21*	.55**	<b>.73</b>			.83	.53
COC (O)	4.18	.64	.81	.54**	.34**	.38**	.48**	.50**	<b>.72</b>		.92	.52
COC (L)	3.94	.69	.57	.29**	.27*	.28**	.23*	.26*	.26*	<b>.71</b>	.81	.50

SD = Standard deviation, FL = Factor loading, LC = Leader commitment, LT = Leader trust, LPW (C) = Leader political will (concern for self), LPW (I) = Leader political will (instrumental), WBI = Whistle blowing intention, COC (O) = Organizational corruption control (Instrumental) - COC (L) = Leader corruption control - COC (L), CR = Composite reliability, AVE = Average variance extracted

Table 2: Descriptive Statistics, Correlation, and Validity

\*\* . Correlation is significant at the 0.01 level (2-tailed)

\*. Correlation is significant at the 0.01 level (2-tailed)

## Structural Model

After the assessment of the measurement model, the structural model was tested through structural equation modeling with the aid of SEM Amos graphic. SEM Amos allows for simultaneously estimating all the relationships proposed in the conceptual model and testing its hypotheses. The research framework in Figure 1 was tested in Figure 2.

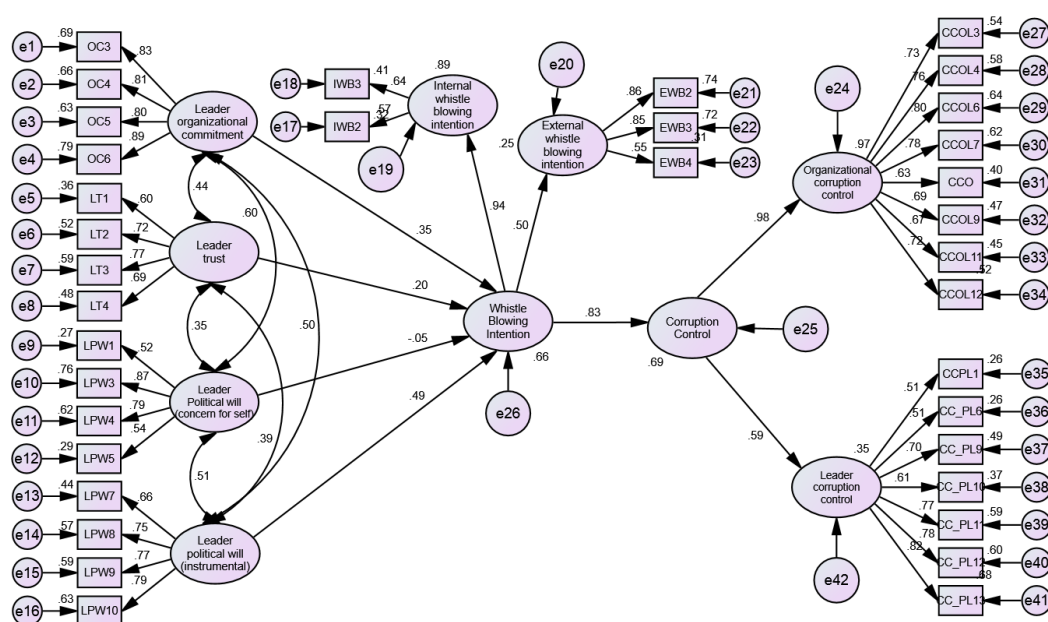


Figure 2: Structural Model of the Research Framework

Relationships	$\beta$	P	Label
WBI <--- LC	.35	.028	Positive and Sig.
WBI <--- LT	.20	.042	Positive and Sig.
WBI <--- LPW (concern for self)	-.05	.712	Negative and Not Sig.
WBI <--- LPW (organizational)	.49	.003	Positive and Sig.
CC <--- WBI	.83	***	Positive and Sig.

Table 3: Regression Estimate

\*\*\* = Significance at the 0.001 level

## **Hypothesis Testing**

The results of the study were summarized in Table 3. The table also simplifies the test of the four hypotheses. Hypothesis H1 examined the effect of LC on WBI. Result in Table 3 support H1 as LC positively and significantly influenced WBI ( $\beta = .35$ ,  $p < .05$ ). The result showed that when LC goes up by 1 standard deviation, WBI goes up by .35 standard deviations. The regression weight for LC in the prediction of WBI is significantly different from zero at the 0.05 level (two-tailed). Hypothesis H2 examined the effect of LT on WBI. The result supported the relationship between LT and WBI ( $\beta = .20$ ,  $p < .05$ ). The result indicated that when LT goes up by 1 standard deviation, WBI goes up by .20 standard deviations. The regression weight for LT in the prediction of WB is not significantly different from zero at the 0.05 level (two-tailed). These statements are approximately correct for large samples under suitable assumptions.

Hypothesis H3 examined the relationship between LPW and WBI. Recalled that the EFA test produced 2 dimensions of LPW. Thus, H3a and H3b were tested. Hypothesis H3a examined the effect of LPW (concern for self) on WBI. However, results do not support the effects of LPW (concern for self) on WBI ( $\beta = -.05$ ,  $p > .05$ ). Therefore, H3a was rejected. The result suggested that when LPW (concern for self) goes up by 1 standard deviation, WBI goes down by -.05 standard deviations. The regression weight for LPW (concern for self) in the prediction of WBI is not significantly different from zero at the .05 level (two-tailed).

Hypothesis H3b was formulated to investigate the effect of LPW (organizational) on WBI. The result supports the positive and significant relationship between LPW (instrumental) and WBI ( $\beta = .49$ ,  $p < .05$ ). The finding suggested that when LPW (instrumental) goes up by 1 standard deviation, WBI goes up by .49 standard deviations. The regression weight for LPW (instrumental) in the prediction of WB is significantly different from zero at the 0.01 level (two-tailed). Lastly, hypothesis H4 examined the effect of WBI on CC. The results supports H4 as the influence of WBI on CC was positive and significant ( $\beta = .83$ ,  $p < .05$ ). This suggested that when WB goes up by 1 standard deviation, CC goes up by 0.83 standard deviations. The regression weight for WBI in the prediction of CC is significantly different from zero at the 0.001 level (two-tailed). The statements testing the four hypotheses are approximately correct for large samples under suitable assumptions.

Generally, it is estimated that the LC, LT, and LPW explain 66 percent of the variance of WBI. Thus it is estimated that LC, LT, and LPW can predict and explain 66 percent of its variance on WBI. In other words, there are other factors that are not identified in this study that could explain 33.9 percent of the variance of WB itself. In addition, it is estimated that the WB can explain 69.4 percent of its variance with corruption control. In other words, other factors to be identified by future studies could approximately explain 30.6 percent of the variance of corruption control.



## **Discussion of Findings**

The current study combined the teleological ethical theory and leader quality model to examine how WBI influence the relationship between LC, LT, and LPW and corruption control. In the context of this study, it is predicted that organizational members are more likely to report corruption if they perceive their leader being committed, honest, and actively involved in fighting corruption. If national and political leaders accept corruption as a serious organizational problem, and are emotionally attached to curb the menace, public leaders and their organizational members will be willing to disclose unethical issues or organizational wrongdoings that come to their knowledge. The finding that LC has a significant effect on WB is consistent with the seminal finding of Nam and Lemakr (2007) who found that LC has positive influence on internal and external WBI. Additionally, support for this finding comes from the recent article indicating that accountants with high organizational commitment are more likely to have high internal WBI (Alleyne, 2016). The study is probably closest to Liu, et al., (2016) on the analysis of 726 employees in China which shows that organizational identification positively predicts internal whistle blowing intention in individuals with a high proactive personality.

The finding that LT has positive and significant relationship with WBI indicates that LT is important and capable of encouraging whistle blowing. Leaders should demonstrate their trusting nature by being competent in discharging responsibility, and respecting organizational norms. If leader could be trusted to fight corruption whistle blowing will not be viewed as risky, and organizational members will be confident to disclose unethical and corrupt behaviours (Gao et al., 2011). The finding has been observed by Alleyne (2016) who reported that non-public accountants with a low degree of trust and confidence in the reporting systems were reluctant to blow the whistle. Another similar argument is that employees are more likely to trust honest leaders (Guinalú & Jordán, 2016).

There are two interesting and new contributions of this study to the literature of corruption control. First, LPW (concern for self) has negative and insignificant relationship with WBI. This means that if the political will is for self-interest, characterized by “organized hypocrisy” a situation where leaders may pledge in “zero tolerance for corruption” openly punishes corrupt individuals, talk openly and vehemently against corruption but is covertly active in committing financial fraud and organizational wrongdoings. Thus the political will of unethical leaders, including their policy preferences, willingness to publicly discussed corruption issues, and the ability to implement anti-corruption reforms are not enough to encourage WBI.

The second contribution of this paper is that LPW (instrumental) has positive and significant effect on WBI. This finding indicates that the effectiveness of organizational anti-corruption units, anticorruption budget, strong policies, and government support are more likely to promote WBI. To the best of the researchers knowledge, no study has empirically examine the relationship between LPW and WBI

despite numerous suggestion that political will is critical to the implementation of sustainable anti-corruption reforms and policies (Ugoani, 2016). Thus higher political will mobilize organizational members to disclose corrupt practices in public organizations.

## **Research Implications**

This study reveals that leadership qualities such as LC, LT, and LPW are critical behaviours that influence WBI and corruption control. The implication is that leaders and bureaucrats in public institutions should be committed, trustworthy, and demonstrate the political will to fight corruption. This way, other organizational members will have the courage to blow the whistle against corrupt incidences or tendencies. Similarly, previous studies investigated the effect of LC, LT, and LPW on WBI across Western and Asian countries, the current study integrated the effect of the construct in Nigeria, a country suffering and trying to cure the cancer of corruption. Thus the study will help reduce corruption, and the savings from combating corruption will be injected into infrastructural development for the social and economic growth of the country.

Theoretically, this study will advance the teleological ethical theory and the leader quality model in the spheres of authentic leadership, WBI, and CC by viewing corruption through the. Second, the non-significant effect of LPW (concern for self) provides an opportunity for further research, not only to test the mediating effect of WBI on the relationship between LC, LT, LPW, and CC but also to conduct the study through a qualitative method. The current study contributes to public institution literature by integrating leaders' behaviours (LC, LT, and LPW), WB, and CC, which has not been integrated and investigated in previous studies. Particularly, previous studies that have addressed LC, have no clear direction on the effect of trust on corruption, but no study has empirically investigated the effect of LPW on WBI in the context of CC in Nigeria.

## **Limitations and Recommendations**

The current research suffers from limitations. The study was limited by small sample size. This was evident by the PCLOSE value which was significant but the argument presupposes an insignificant value. Thus, a larger sample size from a different unit of analysis should be investigated in the interest of generalizations. Similarly, the study examined the public sector of the Nigerian economy, there is need to replicate the model in the private sector and the non-governmental organizations (NGOs) in order to understand the holistic view of CC in Nigeria. The replication of the research framework will improve the theoretical and practical knowledge of how LC, LT, LPW will continue to influence WBI and CC in other sectors of the Nigerian economy. The study is quantitative, hence the need for qualitative research to investigate the phenomenon in order to provide additional insights.

## Conclusion

Corruption control directly influences the achievement of the following sustainable development goals of no poverty (SDG1), zero hunger (SDG2), good health and well-being (SDG3), quality education (SDG4), gender equality (SDG5), clean water and sanitation (SDG6), affordable clean energy (SDG7), decent work and economic growth (SDG8), industry, innovation and infrastructure (SDG9), climate action (SDG13). Similarly, corruption control enhances service delivery, socio-economic development and citizens' trust in democratic institutions and governance. Finally, corruption control enhances social contract and trust in institutions. This paper suggested that WBI is a strong determinant of corruption control. The paper concluded that LPW has the greatest influence on WBI, which is followed by LC. Although LT is important, it is not as significant as LPW and LC. Although several studies argued that whistle blowing is a disloyal behaviour, this study questions and invalidates that notion and use the normative teleological theory and leader quality model to support the view whistle blowing as an ethical behaviour. Thus, WB should be promoted to combat corruption. Leaders should be proactive at supporting, rewarding, and protecting whistle blowers in their organizations. Despite the implications and promising insights provided by this paper to practice and theory, the findings should be treated with a degree of caution, sensitivity, and/or thoughtfulness.

## References

- Abdulai, A.-G. (2011). Political will in combating corruption in developing and transition economies. *Journal of Financial Crime*, 16(4), 387–417.
- Alleyne, P. (2016). The influence of organisational commitment and corporate ethical values on non-public accountants' whistle-blowing intentions in Barbados. *Journal of Applied Accounting Research*, 17(2), 190–210.
- Andiojaya, A. (2025). Do stronger Anti Money Laundering (AML) measures reduce crime? An empirical study on corruption, bribery, and environmental crime. *Journal of Economic Criminology*, 8(35), 100157. <https://doi.org/10.1016/j.jeconc.2025.100157>
- Ankamah, S. S. (2018). Political will and government anti - corruption efforts : What does the evidence say ? *Public Administration Devevelopment*, 38(3), 3–14.
- Ayado, S., & Isah, A. (2017, July 20). Nigeria: Whistleblower Policy Gets Legal Backing. *Leadership*.
- Baaye, S. A., & Hale, T. (2018). Weak public trust, perceptions of corruption mark São Tomé and Príncipe institutions. *Afrobarometer*, 200, 1–13.

Bernardi, R. A., Banzhoff, C. A., & Abigail, M. (2015). Research on Professional Responsibility and Ethics in Accounting Article information: Research on Professional Responsibility and Ethics in Accounting (Vol. 15).

Brown, J., & Loosemore, M. (2015). Behavioural factors influencing corrupt action in the Australian construction industry. *Engineering, Construction and Architectural Management*, 22(4), 372–389.

Caillier, J. G. (2017). An examination of the role whistle-blowing education plays in the whistle-blowing process. *The Social Science Journal*, 54(1), 4–12.

Chen, I. J., & Paulraj, A. (2004). Towards a theory of supply chain management: the constructs and measurements. *Journal of Operations Management*, 22, 119–150.

Choi, J.-W. (2018). Corruption control and prevention in the Korean government Achievements and challenges from an. *Asian Education and Development Studies*, 7(3), 303–314.

Dalton, D., & Radtke, R. R. (2013). The Joint Effects of Machiavellianism and Ethical Environment on Whistle-Blowing. *Journal of Business Ethics*, 117, 153–172.

Del Sarto, S., Gnaldi, M., & Salvini, N. (2024). Sustainability and high-level corruption in healthcare procurement: Profiles of Italian contracting authorities. *Socio-Economic Planning Sciences*, 95(December 2023), 101988. <https://doi.org/10.1016/j.seps.2024.101988>

Dion, M. (2014). What is corruption corrupting? A philosophical viewpoint. *Journal of Money Laundering Control*, 13(1), 45–54.

Forson, J. A. (2024). Public sector corruption, FDI and sustainable development in Africa: Does the pollution halo or haven hypothesis hold in Ghana? *Scientific African*, 26(October). <https://doi.org/10.1016/j.sciaf.2024.e02442>

Ganda, F. (2020). The influence of corruption on environmental sustainability in the developing economies of Southern Africa. *Heliyon*, 6(7), e04387. <https://doi.org/10.1016/j.heliyon.2020.e04387>

Gao, L., Janssen, O., & Shi, K. (2011). Leader trust and employee voice: The moderating role of empowering leader behaviors. *The Leadership Quarterly*, 22(4), 787–798.

Gholami, H., & Salihu, H. A. (2019). Combating Corruption in Nigeria: The Emergence of Whistleblowing Policy. *Journal of Financial Crime*, 26(1), 131–14.

Gillanders, R., & Neselevska, O. (2017). Public sector corruption and trust in the private sector. *Journal of International Development*, 1–30.

Graeff, P., & Svendsen, T. G. (2013). Trust and corruption: The influence of positive and negative social capital on the economic development in the European Union. *Quantity and Quality*, 47, 2829–2846.

Graycar, A., & Masters, A. B. (2018). Preventing malfeasance in low corruption environments: twenty public administration responses. *Journal of Financial Crime*, 25(1), 170–186.

Grover, S. L., Hasel, M. C., Manville, C., & Serrano-archimi, C. (2014). Follower reactions to leader trust violations: A grounded theory of violation types, likelihood of recovery, and recovery process. *European Management Journal*, 1–14.

Guinalíu, M., & Jordán, P. (2016). Building trust in the leader of virtual work teams. *Spanish Journal of Marketing - ESIC*, 20, 58–70.

Ikoh, M. U. (2018). Nigerian corruption complex: rethinking complementarities to curative measures. *Journal of Financial Crime*, 25(2), 576–588.

Islam, T., Khan, S. ur R., Norulkamar, U., Ahmad, U. B., & Ahmed, I. (2013). Organizational learning culture and leader-member exchange quality The way to enhance organizational. *The Learning Organization*, 20(4/5), 322–337.

Keenan, J. P. (2000). Blowing the Whistle on Less Serious Forms of Fraud : A Study of Executives and Managers 1. *European Responsibilities and Rights Journal*, 12(4), 199–217.

Krejcie, R. V., & Morgan, D. W. (1970). Determining Sample Size for Research Activities. *Educ Psychol Meas*, 30(3), 607–10.

Kukutschka, R. M. B. (2015). Building political will. *Transparency International*, 2–15.

Lim, S., Han, S., & Joo, Y. (2018). Effects of nurses' emotional intelligence on their organizational citizenship behavior, with mediating effects of leader trust and value congruence. *Japan Journal Of Nursing Science*, 2–12.

Liu, Y., Zhao, S., Li, R., & Zhou, L. (2016). The relationship between organizational identification and internal whistle-blowing: the joint moderating effects of perceived ethical climate and proactive personality. *Review of Managerial Science*.

Liyanarachchi, G. A., & Adler, R. (2011). Accountants' Whistle-Blowing Intentions: The Impact of Retaliation, Age and Gender, 21(57), 167–182.

Maguchu, P. S. (2017). The law is just the law: analysing the definition of corruption in Zimbabwe. *Journal of Financial Crime*.

Malena, C. (Ed.). (2009). From political won't to political will: Building support for participatory governance. Kumarian Press.

Miceli, M. P., Near, J. P., & Dworkin, T. M. (2009). A Word to the Wise: How Managers and Policy-Makers can Encourage Employees to Report Wrongdoing. *Journal of Business Ethics*, 86, 379–396.

Nam, D., & Lemakr, D. J. (2007). The whistle-blowing zone: applying Barnard ' s insights to a modern ethical dilemma. *Journal of Management History*, 13(1), 33–42.

Nawawi, A., Azlin, A. S., & Salin, P. (2018). Whistleblowing intentions – evidence from Malaysian PLC. *International Journal of Law and Management*, 60(5), 1111–1125.

Near, J. P., & Miceli, M. P. (1985). Organizational Dissidence: The Case of Whistle-Blowing. *Journal of Business Ethics*, 4, 1–6.

Njangang, H., Asongu, S. A., & Mouchili, E. (2024). Does corruption starve Africa? The mitigating effect of political distribution of power. *Journal of Policy Modeling*, 46(1), 171–197.  
<https://doi.org/10.1016/j.jpolmod.2023.12.003>

Obydenkova, A. V., & Arpino, B. (2017). Corruption and Trust in the European Union and National Institutions : Changes over the Great Recession across European States \*. *Journal of Common Market Studies*, 1–18.

OECD. (2012). Reinforcing Political Will to Fight Corruption in Eastern Europe and Central Asia. Organisation for Economic Co-Operation and Development, (December), 2–84.

Ogundipe, S. (2019, May). Nigeria still as corrupt as before – Transparency International. *Premium Times*.

Osuji, O. T. (2017). Transformation of Nigeria's Negative Leaders to Positive Leaders. *Management*, 7(2), 89–102.

Pittroff, E. (2014). Whistle-Blowing Systems and Legitimacy Theory: A Study of the Motivation to Implement Whistle-Blowing Systems in German Organizations. *Journal of Business Ethics*, 124, 399–412.

Prabowo, H. Y. (2014). To be corrupt or not to be corrupt: Understanding the behavioral side of corruption in Indonesia. *Journal of Money Laundering Control*, 17(3), 306–326.

Punyaratabandhu, S. (2015). Corruption and government trust: a survey of urban and rural inhabitants in the north and northeast of Thailand. *Comparative Governance Reform in Asia: Democracy, Corruption, and Government Trust*, 17, 179–199.

Quah, J., & Quah, J. (2018). Why Singapore works: five secrets of Singapore's success. *Public Administration and Policy*, 1727–2645.

Quah, J. S. T. (2011). The Critical Importance of Political Will in Combating Corruption in Asian Countries. *Public Administration and Policy Perceived*, 18(2), 12–23.

Robert, J. (1996). Don't Kill the Messenger! Whistle-Blowing in America - A Review with Recommendations. *Employee Responsibilities and Rights Journal*, 9(2), 149–161.

Shahid, M. N., Zahid, Z., Sher, F., & Ishtiaq, M. (2025). Impact of FinTech and control of corruption on environmental sustainability. *Journal of Economic Criminology*, 8(April), 100162. <https://doi.org/10.1016/j.jeconc.2025.100162>

Sööt, M., & Rootalu, K. (2012). Institutional trust and opinions of corruption. *Public Administration Devevelopment*, 32, 82–95.

Transparency International (2018). Returning Nigerians' stolen millions: The stakes are high in the planned distribution of US\$322 million in stolen Nigerian public money.

Triatmanto, B., & Bawono, S. (2023). The interplay of corruption, human capital, and unemployment in Indonesia: Implications for economic development. *Journal of Economic Criminology*, 2(February), 100031. <https://doi.org/10.1016/j.jeconc.2023.100031>

Tseng, L.-M. (2014). Blowing the whistle on workplace sexual harassment Examining the role of harasser status and. *Equality, Diversity and Inclusion: An International Journal*, 33(6), 510–522.

Tumuramye, B., Ntayi, J. M., & Muhwezi, M. (2018). Whistle-blowing intentions and behaviour in Ugandan public procurement. *Journal of Public Procurement*, 18(2), 111–130.

Ugoani, J. N. N. (2016). Political will and anticorruption crusade management in nigeria. *Independent Journal of Management & Production (IJM&P)*, 7(1), 72–97.

Zhang, J., Chiu, R., & Wei, L. (2009). Decision-Making Process of Internal Whistleblowing Behavior in China: Empirical Evidence and Implications. *Journal of Business Ethics*, 88, 25–

## **Appendix 1**

### **Questionnaire**

1= Strongly disagree    2 = Disagree    3 = Neutral    4 = Agree    5 = Strongly agree

### **Leader Commitment**

LC1    I feel a strong sense of belonging to this organization.

LC2    This organization has a great deal of personal meaning for me.

LC3    I really feel as if this organization's problems are my own.

LC4    I feel emotionally attached to this organization.

LC5    I would be happy to spend the rest of my career with this organization.



LC6 I feel like “part of the family” at this organization

### **Leader Trust**

LT1 I feel I am competent for this job.

LT2 I will not harm the norms of this organization.

LT3 I will always perform my responsibility very well.

LT4 I will not cause any problem in this organization.

### **Leader Political Will**

LPW1 I am capable of implementing anti-corruption reforms in this organization.

LPW2 I am capable of enforcing anti-corruption policies in this organization.

LPW3 I have my policy preferences on how corruption can be combatted in this organization.

LPW4 I am willing to publicly discuss corruption issues in this organization.

LPW5 I encourage staff to make anti-corruption commitment and pledges

LPW6 I will apply credible sanctions on corrupt officials.

LPW7 This organization has an independent unit and personnel for anti-corruption reforms

LPW8 This organization has budgeted for anti-corruption unit.

LPW9 I often reach out to members of civil society on anti-corruption policies and programmes.

LPW10 The government initiative supports my commitment for anti-corruption reforms

LPW11 I am willing to report corruption cases to anti-corruption agencies.

### **Internal Whistleblowing Intention**

IWB1 Staff will report corruption cases to my immediate supervisor.

IWB2 Staff will report corruption cases by using internal procedures

IWB3 Staff will report corruption cases to the appropriate stakeholders

### **External Whistleblowing Intention**

EWB1 Staff will report corruption cases to the appropriate agencies outside this organization

EWB2 Staff will disclose corrupt tendencies to the public

EWB3 Staff will report corrupt tendencies through many external channels

EWB4 Staff will informally report corruption cases to close associates

### **Controlling Corruption: Personal Level**

CCP1 I would not like to be named as a corrupt official

CCP2 I would not like to have a colleague under investigation for corruption

CCP3 I would not like to have friends under investigation for corruption

CCP4 I will not work with people who give bribes

CCP5 I will not work with people who take bribes

CCP6 I will not work with people with corrupt tendencies

CCP7 I will not work with people soliciting bribes

CCP8 I will make sure corrupt officials confess their sins

CCP9 I will make sure corrupt officials are investigated

CCP10 I will make sure corrupt officials are prosecuted

CCP11 I will make sure the jobs of convicted corrupt officials are terminated

CCP12 I will not respect convicted corrupt officials

CCP13 I will make sure illegal incomes of convicted corrupt officials are confiscated

### **Controlling Corruption: Organizational Level**

CCP 1 This organization has strong campaigns for attitudinal change for corruption

CCP2 This organization devotes adequate resources for the enforcement of anticorruption measures

CCP3 This organization provides incentives to discourage corruption

CCP4 This organization apply sanctions to discourage corruption

CCP5 This organization. encourages effective employee participation in anticorruption decisions

CCP6 This organization. strengthens its anticorruption units by freeing them from excessive administrative control

CCP7 This organization strengthens its anticorruption units by granting them considerable powers to investigate and prosecute corrupt officials irrespective of their positions.

CCP8 In this organization, staff must uphold highest moral integrity to curb corruption

CCP9 Transparency and accountability mechanisms are well institutionalized in this organization

CCP10 This organization has form anticorruption coalitions and networks with civil society organization to expose corrupt public

CCP11 This organization collaborates with civil society to increase awareness of the costs of corruption through educational workshops

CCP12 In this organization, directors and staff are Known to have made statements demonstrating a counter-stance on corruption

CCP13 This organization has zero tolerance for corruption