1. Introduction and the purpose of this publication

Corruption is a massive worldwide problem. Across countries and continents, large scale corruption burdens economies, impoverishes people, and steals resources that would otherwise support individual freedoms and build the common good. While theft occurs at all levels of society, corruption is by definition and practice the large-scale and systemic theft conducted by those with power in society. The fraudulent diversion of huge sums of public funds and the theft and extortion of personal funds on a mass scale can only be committed by oligarchs, captured government officials, large employers and other powerful actors. While any sort of fraud may be a serious concern, large scale corruption is particularly challenging to oppose as it threatens the holders of power. In practice, this struggle often relies on insiders’ information, or whistleblowers, to reveal the machinations of systematic thievery. In most cases, whistleblowers are employees, workers in the system. Therefore, for whistleblowers to succeed, their safety, protections, in the context of their workplace, and their connection to journalists and public transparency are issues of vital importance.
This manual discusses the practical realities of whistleblower protections. The authors seek to provide examples highlighting the importance of civil society efforts to protect whistleblowers, to defend freedom of association in the work place, and freedom of the press to investigate and publicize the secrets of corruption exposed by the brave workers and citizens who are whistleblowers.

The particular lens of this version of the manual looks at the anti-corruption environment and experiences in Ukraine in recent years, however the basic information is useful and will form the foundation of additional versions of the manual in the future.

The world relates to whistleblowers in different ways. When, in some countries, *whistleblowers help the country save tens of billions of dollars*, in others, particularly in Ukraine, the culture of exposing corruption offences is just beginning to emerge. Whistleblowers are highly vulnerable in an environment where there are limited media freedoms, or corrupt legal institutions.

**The institution of whistleblowers is an important deterrent to the emergence and spread of corruption in the society.** Corrupt officials, public and private, government and corporate, steal the country's funds, affect its future, and bank on the silence of ordinary people. If ordinary citizens break the silence about the corrupt acts they witness at their workplace, during volunteer work, and when dealing with contractors, etc.; then the potential corruptionist will think twice before taking a bribe or committing unlawful acts, since previously exposed corruption cases will help raise the level of intolerance to corruption by the society. More transparency and openness will emerge in the public sphere, and strengthen the national economy.

**Democracy relies on the rule of law, but so do economic growth and economic fairness.** In Ukraine’s case, there is little hope for long term foreign direct investment, or robust small and medium business innovation and growth, if there is no rule of law and continued rampant corruption. In this sense protecting whistleblowers is economically necessary and profoundly patriotic.

Zero tolerance to corruption in all areas of life must become the ultimate step towards change. And this means exposing corruption every time one comes into contact with it. However, it is large scale corruption by those with real political or economic power that are the primary barrier to Ukraine’s democratic and economic growth. Whistleblowing is the most effective method of combating large scale corruption. This guide looks at the practical realities of
2. **What is corruption? Who is a whistleblower?**

According to the Law of Ukraine "On Preventing Corruption":

In the case of Ukraine, corruption is the use of vested official powers or opportunities associated with them aiming to obtain undue advantage or receipt of such advantage; or receipt of a promise/offer of such advantage for himself or other persons; or promise/offer or granting undue advantage to an official or to other natural or legal persons on his request in order to induce such person to unlawful use of vested authority or associated opportunities. Persons falling under the above provisions: 1) persons authorized to perform central or local government functions, or 2) persons with similar status or 3) persons who permanently or temporarily occupy positions related to the execution of
organizational and administrative or administrative and economic duties, or specifically authorized to perform such duties at legal entities of private law regardless of the type of incorporation and other persons who are not public officials and perform work, or provide services according to a contract signed with a business, institution, organization, or 4) any other person specified in Part 1 of Article 3 of the Law.

A simplified version of the provisions:
● Use of powers or powers or opportunities associated with them (taking any action or deliberate inaction) with the purpose of obtaining undue advantage (i.e. cash, property, privileges, services, advantages, etc.) for yourself or your close persons, relatives, and acquaintances (one subject required)
● Conversely, giving/accepting a promise (offer), or accepting/giving undue advantage for unlawful use of authority, or opportunities associated with it (or inducing another person towards committing it) (two subjects required)

Now even simpler version based on common sense:
● Use by any person having at least some powers of opportunities that such powers present and authority to obtain undue advantage.

● It is important to note that corruption can be committed by public officials, or by private parties. In many cases, as is clearly true in Ukraine, private parties have ‘captured’ or control government authorities in the process of committing corruption schemes. Additionally, private parties, oligarchs, or similar wealth interests, can instigate and benefit from corruption in both the public and private sphere.

Generally accepted international definition of corruption:
● Abuse of power and opportunities associated with it for personal gain (which, as noted above also includes actions between private individuals related to corruption).

Undue advantage means property, cash, privileges, services, advantages, intangible assets and other intangible or non-monetary advantages (expedited resolution of issues, violations of tender procedures, provision of insider information, approval in public, encouragement, etc.).

Legally in Ukraine, a corruption offense shall not be considered committed if the person did not use the authority for receiving undue advantage, or did not understand the receipt of undue advantage; or did not use authority; or the act was committed by a person who is not listed in Part 1 of Article 3 of the Law.
**A note about corruption and the law:** Most of this manual is written on the premise the reported corruption violates the law. However, it is important to keep in mind that corruption may be legal. One of the goals of corrupt officials, oligarchs, and others with illegitimate power is often to legalize their theft. Legalized corruption, for example where the state has made secret, non-competitive, procurement bids legal, is harder to fight. Unethical, immoral, or other behavior that violates international norms, or is a clear abuse of power, may not violate a particular law. In some cases, whistleblowing can still be an effective way to mobilize public condemnation of such acts, though it is more challenging than when the law is flaunted.

There are certain factors, which by themselves do not prove the existence of corruption and where one can provide a theoretical explanation, but they can be a sign of possible presence of corruption:

- officials making different decisions for different people in similar situations
- unusually long or short term of consideration of an issue in routine situations
- lack of response to reports of violations
- presence of organizations or individuals willing to help resolve your issue quickly, but for an additional fee
- officials forcing to use certain companies to solve certain issues, including for provision of “information” or “consulting” services
- making hints about “complicated circumstances” or “complications”, that may impede the resolution of an issue
- officials offering to pay for some additional services that are not directly related to the established procedure
- frequent use of the procedures provided by law as an exception
- unusual, non-typical non-public decisions without strong justification
- significant differences between what happened in real life, and what is stated in the documents
- family members and friends of the public official working in the field related to his official duties
- public official’s lifestyle does not match his income
- a dubious decision is adopted urgently despite the negative findings of other institutions.

The Law of Ukraine “On Preventing Corruption” identifies **whistleblower** as a person who assists in preventing and combating corruption; a person who based on reasonable belief that the information is
accurate, reports the violation of this Law by another person. Consequently, whistleblowers at enterprises fall under government protection in the same way. The provision about the lack of personal gain as a motive for the whistleblower was removed from the text of the new law; so were other motives, such as personal enmity, revenge and other motives of personal nature.

According to the **international practice**, whistleblower is a person who provides any information about activities that are illegal, unethical or inappropriate in an organization private or public. This is disclosure of information that threatens or harms public interest and deals with abuse in the organization, government agency or a company.

Whistleblower is not a snitch or a rat; instead he is a guardsman of the public interest and a conscious citizen, and a foundation of the early warning system.
3. **Why is it important to expose corruption?**

Report and contribute to:

- Stopping crime
- Prosecuting offenders
- Making the corrupt officials fear
- Defeating bribery
- Changing the system
- Inflow of foreign investments
- Restoring government authority, moral values
- Recovery of legal procedures and rights
- Improved public administration
- Fair economic growth and social equality
- Increased competition
- Implementation of reforms
- Promoting democracy
- Increasing funds available for wages and social protections
- Helping small business be competitive against oligarchs and monopolies
- Defeating capture of the state by wealthy private parties

A person who has violated the law, may conclude an agreement with the investigation (plea bargain), following which he provides information on corruption offenses, while the prosecutors do not insist on the maximum sentence. The person who has violated the law will be prosecuted in any case. However, his cooperation with the investigation will help expose other suspects and considerably simplify pre-trial investigation period and return public funds.

There is a feeling in the society that corruption is omnipresent; it's everywhere, and tackling it is scary, dangerous, and perhaps even pointless. But the real cost of corruption is that the corruptionists bank on the silence of ordinary people. If ordinary citizens break the silence about the acts of corruption, then the potential corruptionist will think twice before taking a bribe or committing unlawful acts. In addition, this will increase the level of intolerance to corruption by the society, because today society still often considers whistleblowers as "snitches" and "rats".

The whistleblowers work for a good cause not only from a moral point of view, but they also help business save funds. According to the Blueprint for Free Speech, 40% of the information received by businesses about their internal
processes and efficiency, as well as fraud existing in the system is received from the whistleblowers. And only 14% of this information results from internal audit.

4. Why is corruption rarely exposed in Ukraine?

Being a whistleblower is hard because you have to spend time for "office warfare", cooperate with the security agencies; some corruption cases drag in courts for years ("it is easier to pay than to sue"). Also, many fear reprisals from the corrupt officials and do not want to endanger themselves and their families.

Another reason for the silence means that potential whistleblowers simply do not know how to make the facts of corruption that became known to them public. People do not report corruption simply because they do not know what corruption is and where it should be reported. They heard something about the creation of new agencies, such as the National Anti-Corruption Bureau of Ukraine (NABU), and believe that it is the only body that is now vested with the task of fighting corruption. Hence all the claims are sent there. However, it is an agency that fights "elitist" corruption.
Also, people do not report corruption because they do not see examples of the inevitability of prosecution for corruption. That is, we see a lot of corruption scandals in our country, and somebody even gets busted publicly in front of the cameras for some corruption crimes and goes to jail. Then he is let go, the dust settles, and nobody goes to jail for real. There is no real prosecution or recovery of stolen or unlawfully appropriated assets back to the public coffers (the share of acquittals throughout the system was less than 1%, but the proportion of such sentences in purely corruption cases is reaching 9%. That is, corruption cases get acquitted nine times more often). People become despondent. People think: “Well, let’s say I report, and then all this will be swept under the carpet? Someone will get another bribe for letting the perpetrator go, and this is how it all ends.”

The Razumkov Center is measuring the level of trust to the bodies responsible for the prevention and counteraction of corruption. In its sociological research:

“Citizen’s view on the situation in the country, attitudes towards social institutions, and electoral opinions,” it becomes clear that, in general, the level of trust in government institutions is rather low compared to the trust in social institutions (where the leaders are volunteer and non-governmental organizations), and the proportion of those who trust government institutions is significantly lower than those who do not trust them.

The SBU enjoys the highest trust rating among investigative bodies responsible for the prevention and counteraction of corruption - 29.4% (no-confidence rate is 53.4%). NABU ranks second under the categories: “fully trust” and “rather trust” - 28.1% of the respondents (52.3% voted “do not trust at all” and “rather do not trust”). The Prosecutor’s Office has the worst trust rating at only 10.3% (no-confidence rate is 80%) and the police - 23.7% (no-confidence rate is 63.9%). The level of trust to the NAPC (the National Agency for Prevention of Corruption) has not been measured.

According to a survey conducted in 2015, 45.5% of Ukrainians responded that they are willing to report corruption. Despite this data, the number of whistleblowers who report corruption in real life and not just talk about being ready to do it is 2%.

The results of the all-Ukrainian municipal poll conducted by the sociological group “Rating” on behalf of the International Republican Institute showed that a significant proportion of Ukrainians (between 13% and 62%
depending on the region) do not believe that doing a favor, making a gift or giving a bribe to local officials is a manifestation of corruption.

However, there has been an increase in the number of respondents who believe that ordinary citizens should be responsible for fighting corruption. While during previous years only 17% of the population thought so, to date, 24% of respondents see themselves as playing a role in the fight against corruption (many more see the President, the Prime Minister, the Cabinet of Ministers and the Verkhovna Rada in this role).

This is a problem because citizens do not see themselves involved in exposing corruption and, moreover, tolerate it. Almost one third of Ukrainians are ready to justify corruption when it concerns its interests.

However, the problem of corruption still remains among the top three most pressing problems of our country. This was evidenced by 56% of respondents in the Global Corruption Barometer study by Transparency International. When asked whether the level of corruption has fallen over the past four years, 72% of Ukrainians have answered in the negative. The attempts by the government to change this situation are negatively estimated by 86% of respondents. And this is not surprising, because, during the last year, 38% of our fellow citizens gave bribes when dealing with the authorities. Most of the bribery took place in primary and secondary schools (38%), health establishments (33%), and traffic police (33%); in the system of vocational education (31%), when claiming unemployment (9%) or social benefits (6%). At the same time, 42% of respondents consider unnecessary to report corruption, since 16% are convinced that this will not change anything, and 14% are afraid of the consequences of such exposure.

According to the study "Human Rights in Ukraine", the level of citizen activism aimed at protecting their rights is low; only 46% of the individuals who encountered violations, attempted to seek such protection. Even among young people, the number of those refusing to protect their rights in case of violation reaches about 50% (62% among the elderly). Only 36% of those who tried to defend their rights indicated that they were mostly able to do so. The level of citizen activism aimed at protecting their rights does not vary considerably among the different regions of Ukraine, but the level of success in the protection of citizen rights is somewhat higher in the Western and Central regions of Ukraine (where it reaches about 40%, while in the other regions, successful experience was reported only by 25% of respondents).
According to the respondents, the most effective ways of protecting human rights in Ukraine are sending claims to the media, the European Court of Human Rights, the use of relatives and acquaintances, and only then going to court or police.

At the same time, about 19% of respondents believe that we do not have any effective means of protecting human rights, and almost as many respondents have not been able to identify them. Instead, individuals who successfully defended their rights, relatively often mentioned such options as own actions, including resorting to violence, and solving the problem by giving a bribe.

So, in order for a person to commit to exposing corruption, security and anonymity guarantees must generally be observed, to include material remuneration, protection of labor rights; protection from administrative and moral pressure, and the existence of an independent body for protection of the rights of whistleblowers.

5. **International experience and legislative framework of corruption exposure**
Several countries in the EU have potent legislation regarding the protection of whistleblowers (among them, for example, Slovenia, Ireland, and the UK). Four years ago, the European Commission was negatively assessing the possibility of adopting a law on the protection of whistleblowers throughout the EU. Globally, the situation is not much better: good examples of advanced, working legislation exist, for example, in the United States (where there are even special courts and public organizations doing this kind of work) and in South Korea.

However, even available good legislation is not always appropriately applied in practice, as, for example, is the case in Japan. Often, the whistleblowers are not protected from libel charges (Portugal, Czech Republic), disclosure of anonymity (Spain, Estonia, Lithuania, Argentina, and China), and retaliation from the accused corruptors (Poland, Slovakia, the Netherlands, and Brazil). In some cases, only a few categories of persons are protected, while legal protection should cover not only public and private sector employees, but also interns, consultants, contractors, temporary and former employees. There is also a lack of designated national authorities vested with the function of independent investigation of whistleblowers’ reports. In many countries, there is still no political will to change things in this area. However, this did not prevent, for example, many Finnish companies to independently develop internal procedures for the protection of informants, based on the international standards.

Additional information on specific cases exposing corruption:
http://bit.ly/2gOggX0
http://bit.ly/2wlZk9O

The US defamation laws allow private individuals to sue on behalf of the government for the recovery of funds stolen through contractual fraud. Whistleblowers can receive remuneration between 15 and 25% of any recovered funds and fines as compensation for the risk and the effort. As a result, since 1986, the US government was able to receive at least $ 35 billion in fines and stolen funds. The number of new incidents of fraud exposure registered by the federal law enforcement increased from 482 to 1,148 between 2007 and 2012, of which the number of positive decisions with respect to informants has increased from 50 to 223 incidents. In 2013, the Securities and Exchange Commission paid out more than $ 14 million to the informants “in recognition of their contribution to the success of the business of stopping ongoing fraud in
their respective areas." In general, **over a thousand organizations work in America with the aim to provide help to whistleblowers.**

One of the most striking examples of system’s functionality is the case that happened in 2009. An American whistleblower argued that Walgreens - the second-largest US drugstore network illegally raised the prices for prescription that were paid from the Medicaid insurance program. The whistleblower-pharmacist, who filed a lawsuit against this government fraud, received $ 5 million as a reward. Another American pharmacist in 2003 caught Johnson & Johnson Company in the act of playing fraudulent marketing tricks. The claimant alleged that the pharmaceutical company promoted the use of a drug for schizophrenia, which was not approved by a competent government body. The whistleblower was awarded $ 27.7 million.

In 2002-2013, in South Korea, the Commission for Civil Rights and Fighting Corruption received 28,246 violation allegations. Resolution of 220 cases resulted in the recovery of $ 60.3 million and 6.2 million were paid to the informants as a reward.

In Japan, the former Olympus CEO, Michael Woodford, reported how the company concealed huge investment losses for 13 years. Woodford was released in 2011 before the company recognized the concealment of US $ 1.5 billion in losses for the period before 1990. Ironically, two Olympus executives, who were actively involved in concealment of losses, were also responsible for the whistleblower hotline in the company. Woodford was awarded $ 15.4 million following extrajudicial settlement because of his dismissal.
6. How and why does Ukrainian law protect whistleblowers?

The law "On Preventing Corruption" establishes safeguards to protect whistleblowers (such as the prohibition of dismissal, transfer, re-attestation (performance evaluation), changes in working conditions, etc.). A positive change is that the prohibition of dismissal or forcing to resign due to exposing the information; disciplinary liability, or the use of other kinds of negative influence by the manager or employer will now be extended not only to the whistleblower but also to his/her family members. In addition, now the information about the whistleblower can be disclosed only with his consent (except in cases established by law), and public officials and officers of national and local government bodies, and legal entities of public law shall, in case of detecting or receiving information about a corrupt act, immediately report it in writing and take action within their powers.

Instead, one may have to go the court for redress and compensation. But the mechanism of granting the safeguards has not been developed and no proper training has been conducted for public officials. It is, therefore, quite possible that one will not be able to receive guaranteed protection.

apply to whistleblowers. They apply only to persons having official status in criminal proceedings (witness, victim, etc.). Since under Article 2 of the said Law, the right to protection, having the relevant reasons covers: persons who reported a criminal offense to a law enforcement agency or otherwise participated or contributed to the detection, prevention, disruption or solving of a criminal offense; victim and his representative in the criminal proceedings; suspect, defendant and legal representatives; civil case plaintiff, defendant and their representatives in the case of damages caused by a criminal offense; representative of the legal person facing the proceedings; witness, expert, specialist, translator and attesting witness; family members and close relatives of such persons, if by way of threats or other illegal actions against them, someone attempts to influence the participants in criminal proceedings.

Implementation of protective measures is laid upon the agencies of the Security Service, police or the National Anti-Corruption Bureau in Ukraine following the investigative jurisdiction, where a special unit has been established for this purpose.

Also, according to **Art. 11 of the Law "On Access to Public Information"**: Public officials and staff shall NOT be subject to legal liability, despite the violation of their responsibilities for disclosure of information about an offense or information relating to serious threat to public health or safety of citizens and/or the environment, if the person acted in good faith and had reasonable belief that information was accurate and contained evidence of the offense or meant a significant threat to public health or safety, and/or the environment.

According to **Articles 29 and 30 of the Law "On Information"**: restricted information may be disseminated if it is done for public good; in other words, when it becomes a matter of public interest, and the right of the public to know this information prevails over the potential harm of its dissemination. The information constituting public interest means that it indicates a threat to the sovereignty, and territorial integrity of Ukraine; it ensures the realization of constitutional rights, freedoms and responsibilities; indicates the possibility of violation of human rights, misleading the public; shows harmful ecological and other negative consequences of operations (inaction) of individuals or legal entities, etc.
The participants of information relations shall not be liable for the disclosure of restricted information, if the court determines that this information constitutes public interest. Additional grounds for waiving the liability for the media and journalists are established by the laws of Ukraine "On Printed Mass Media (Press) in Ukraine", "On Television and Radio Broadcasting", "On Information Agencies" and other.

According to **Art. 235 of the Labor Code** the employee shall be reinstated at the previous post by the body that reviews labor disputes in connection with the report of the violation of the requirements of the Law of Ukraine "On Prevention of Corruption" by another person.

If there are grounds for reinstatement of the employee, who was dismissed in connection with his or his family member’s report of violation of the Law of Ukraine "On Preventing Corruption" by another person, and in case of rejection of the reinstatement, the agency that reviewed the labor dispute shall make a decision to pay compensation to the employee in the amount of six average wages.

**Guarantees of protection in the administrative process**: the National Agency for Prevention of Corruption may be involved as a third party that does not present independent claims regarding the subject of the dispute on the side of the plaintiff in cases concerning the use by the manager or employer or threats to use adverse methods of influence to the plaintiff (dismissal, forcing to resign, disciplinary action, transfer, attestation, changes in working conditions, rejection of promotion, wage cuts, etc.) in connection with his or his family member's report of violations of the Law of Ukraine "On Preventing Corruption" by another person (paragraph 2, Part 2 of Article 53 of the Code of Administrative Justice of Ukraine).

**Guarantees of protection in civil proceedings**: the National Agency for Prevention of Corruption may be involved as a third party that does present independent claims regarding the subject of the dispute on the side of the plaintiff in cases concerning the use by the manager or employer or threats to use adverse methods of influence to the plaintiff (dismissal, forcing to resign, disciplinary action, transfer, attestation, changes in working conditions, rejection of promotion, wage cuts, etc.) in connection with his or his family member’s report of violations of the Law of Ukraine "On Preventing Corruption" by another person (paragraph 2, Article 35 of the Civil Procedure Code).
In the cases concerning the use by the manager or employer or threats to use adverse methods of influence to the plaintiff (dismissal, forcing to resign, disciplinary action, transfer, attestation, changes in working conditions, rejection of promotion, wage cuts, etc.) in connection with his or his family member’s report of violations of the Law of Ukraine “On Preventing Corruption” by another person the burden of proof regarding the legitimacy of the decisions made hereto, and/or actions is laid upon the defendant (paragraph 3, Part 1 of Article 60 of the Civil Procedure Code).

The person who offered, promised or granted undue advantages shall be exempt from criminal responsibility for crimes under articles 354, 368-3, 368-4, 369, 369-2 of the Criminal Code, if following the offer, promise or granting undue advantage, the person, prior to competent authority obtaining information about the crime from other sources, voluntarily reported about what happened to that authority, and actively cooperated during the solving of the offense committed by the person who received or took undue advantage, and/or offer, or promise. Part 5, Art. 354 of the Criminal Code.

Since according to Part 5 of Article 53 of the Law, if the violation of this Law referred to in the report is confirmed, the Head of appropriate authority shall take measures to disrupt the violation, eliminate its consequences and bring the perpetrators to disciplinary action. In cases of criminal or administrative offense, he shall also inform the specially authorized agencies for combating corruption; and in accordance with Part 7 of Article 53 of the Law, public officials and employees of government bodies, and departments of the Autonomous Republic of Crimea, local government officials, managers of legal entities of public law, their departments in case of detecting corruption or corruption-related offense, or receipt of information about committing such offenses shall within their powers take action to stop such violations and immediately notify a specially authorized entity in combating corruption. This also applies to the staff of relevant government bodies and departments of the Autonomous Republic of Crimea, local government, legal entities of public law, and their departments.

Failure to take legally prescribed measures by an official or civil servant of a public authority, local government official, and/or a manager of a legal entity, and their subordinate departments in case of detection of corruption offense
results in administrative liability under **article 172-9 of the Code of Ukraine on Administrative Offenses**.

According to paragraphs 8 and 9 of Article 63 of the Law “On Preventing Corruption,” the anti-corruption program of legal entities may include conditions of confidentiality regarding reports to the authorized person (the person responsible for implementing anti-corruption programs) by employees about the facts of inciting them to commit a corruption offense or about corruption or corruption-related offenses committed by other employees or persons; it includes the procedures for protecting employees who report about corruption or corruption-related offenses.

**It should be noted that the anti-corruption program must be approved by the heads of:**

1) state, utility companies, economic associations (where the government or municipal share exceeds 50 per cent); where the average number of employees is more than fifty over the reporting (fiscal) year and the gross revenue from the sale of goods (works, services) during this period exceeds seventy million hryvnia;

2) legal entities which participate in pre-qualification, the participants of procurement procedure according to the Law of Ukraine “On Public Procurement” if the cost of procurement of goods, services, and works equals, or exceeds 20 million hryvnia.

The person responsible for implementing anti-corruption programs shall be designated in such legal entities.

The anti-corruption program is to be approved after discussion with the staff of the legal entity. **The text of the anti-corruption program should be accessible for the staff of a legal entity at all times.** Provisions for mandatory compliance with the anti-corruption program are included in the employment contracts, internal regulations of the legal entity, and may be included in the contracts concluded by legal entity.

A characteristic feature of a whistleblower, which guarantees the right to protection in view of the reports of corruption, is a reasonable belief that the information on violations of the Law by a reported person is correct.

The accuracy of the information may include the ability of information to objectively reflect processes and phenomena taking place in the outside world. Usually, the information is considered reliable that first and foremost bears error free and true data. **However, in order to protect a person as a**
whistleblower, it is crucial that such person has a justified belief that the reported information is accurate. Under such conditions, even if the information on committed corruption offense is not confirmed, but the person is convinced of its authenticity, such person shall be protected from existing or potential adverse influence against him in connection with such a report. It is important to determine the criteria to validate the individual’s belief in the reliability of information about the reported corruption offense.

These criteria can be: actions taken by the individual to obtain evidence of the reported corruption offense (e.g., sending requests, collecting the documents, sound and/or video records, attesting to the facts and circumstances, etc.); the individual reporting the violations is giving priority to public interest instead of avenging personal insult. The main purpose of exposing relevant information should be to prevent, detect, disrupt and obstruct corruption offence.

In this case, the whistleblower should act as a disinterested observer of the reported situation; and require protection specifically due to reporting relevant offenses.

It is also necessary to take note of the corresponding Methodological recommendations on the organization of work with corruption reports made by the whistleblowers approved by NAPC; which were designed for use by the national and local authorities. As well as the Resolution of the Cabinet of Ministers of Ukraine “On the Prevention and Detection of Corruption”, No. 706 and the CMU Resolution “On Approval of the Standard Clerical Work Manual for the Central Executive Bodies, the Council of Ministers of the Autonomous Republic of Crimea, and Local Executive Bodies”, No. 1242, and the CMU Resolution “On Approval of the Procedure for conducting official investigation in respect of persons authorized to perform central of the state or local self-government functions”, No. 950, and the CMU Resolution “The Issues of Preventing and Counteracting Corruption in the Executive Branch”, No. 1422.
Whistleblower must be reasonably sure in the reliability of the disclosed information. Reporting corruption without proof can be seen as harming the honor, dignity and business reputation, and the law introduced criminal liability for knowingly false reports of a crime. Therefore, the whistleblower must ensure that the case of corruption is documented.

This may be a voice recording of solicitation of a bribe (a regular smartphone makes low quality recording when hidden), with details about the size of the bribe and what it was paid for (say it out loud if it is written on paper and confirm it), payment method, etc. (do not show initiative during the conversation, but clarify the hints if they were made); or a video recording of giving the money in front of a hidden camera (if you are using an middle man, ask him to confirm his authority and the ties to the matter by recording a conversation with him as well).

The more evidence the whistleblower has, the higher the probability of prosecution of the corrupt official. If an official is soliciting a bribe, you just have
to report it to the police. They should instruct you how to properly collect the evidence (most likely, you will be given appropriate equipment and your bribe money will be marked, so that it could be seized as evidence and released back after the completion of legal proceedings). Make sure your visit is documented. However, it should be noted that often video and audio recorded without authorization of the law enforcement officers is not admissible by the investigation authorities and the court.

According to Article 61 of the Law, the officials and service personnel of legal entities, and other persons who are performing the work and remain in employment relations with legal entities, must immediately inform the officer responsible for preventing corruption in the work of the legal entity, the chief legal officer, or the founders (participants) of the legal entity about the following cases: incitement to commit a corruption offense related to the work of the legal entity; commission of corruption or corruption related offenses by other employees of the legal entity or other persons. Also, one can:

- Report to NABU (the Bureau considers claims made by individuals and legal entities as one of the main sources of information for opening criminal proceedings), having made sure that the information about corruption offense contains data that can be verified by NABU detectives, and deals with the persons falling under the jurisdiction of NABU: call the toll-free NABU phone line 0-800-503-200, operating on weekdays from 9:00 to 18:00; submit a claim to the National Anti-Corruption Bureau of Ukraine with the facts of corruption offenses to the following address: 03035, Kyiv, 3 Vasyl Surikov str., visit the public reception office of NABU, located in Kyiv at 3 Vasyl Surikov str.; send a claim using the online form on the official website of NABU. Providing the name and address of the claimant is not required. In accordance with Article 19 of the Law of Ukraine "On the National Anti-Corruption Bureau of Ukraine", anonymous claims and reports of criminal offenses shall be considered by NABU, provided that the relevant information relates to a specific person, contains the actual and verifiable data. However, one must remember that claimant’s contact information will help NABU detectives conduct high quality investigation, clarify facts and receive more information about corruption. If you have information about a corruption offense committed by a person who is not top ranking official, the National Anti-Corruption Bureau of Ukraine will engage in pre-trial investigation of this case, provided that the scale of the crime or harm caused by it equals or exceeds 500 minimum wages, as prescribed by law at the time of the offense (if the offense was committed by an official of a public authority, law...
enforcement agency, military unit, local government, business entity which authorized capital includes the share of government or municipal ownership which exceeds 50 percent). Apart from investigating crimes attributed to its jurisdiction as per this Article, NABU detectives can investigate crimes attributed to the jurisdiction of other investigative bodies with the purpose of prevention, detection, disruption and solving of crimes subject to the decision of NABU Director and in agreement with the prosecutors of the Specialized Anticorruption Prosecutors Office. In general, as of late February 2017, more than 35 000 claims came to NABU from the citizens, and about 75% of them were satisfied.

- **Report corruption offenses to NCPA** +38 (044) 200-06-91; Fax: +38 (044) 200-06-97; https://nazk.gov.ua/report-corruption In 2016, these channels were used by NAPC to receive and review 398 corruption reports, of which 184 were anonymous. There is no data on the participation of the NAPC representatives in court hearings in connection with the claims of persons who were dismissed as a result of exposure. The Law "On Prevention of Corruption" does not contain any special time limits for verifying the reports submitted by whistleblowers with the note of authorship; therefore the NAPC resolves this issue guided by the terms of verification of anonymous messages (fifteen days or less from the date of receipt; if, it cannot be done within the specified period, the head of the relevant body or his deputy shall extend the period of consideration of the message to thirty days from the day of its receipt)

It is possible to report the violation of the requirements of the Law "On Prevention of Corruption" to the NAPC. The **list of requirements**, prohibitions and restrictions established by the Law, which violation is qualified as corruption-related offense, is set out in Appendix 1 to the Methodological Recommendations of NAPC on the organization of the work with corruption reports, made by the whistleblowers:

1. Requirements for adopting an anti-corruption program (Article 19).
2. Restrictions on the use of official powers or position (Article 22).
4. Restrictions on secondary employment and combining primary employment with other types of activities (Article 25).
5. Restrictions after the termination of employment related to the exercise of the central or local government functions (Article 26).
6. Restricting employment of close relatives (Article 27).
7. Requirements for the prevention and settlement of conflicts of interest (Articles 28-36).
8. Requirements for the behavior of individuals, compliance with the requirements of the law and ethical norms of conduct (Articles 37, 38).

9. Requirements for priority of interests (Article 39).

10. Requirements for political neutrality (Article 40).

11. Requirements for impartiality (Article 41).

12. Requirements for competence and efficiency (Article 42).

13. Requirements for non-disclosure of information (Article 43).

14. Requirements for refraining from executing illegal decisions or orders (Article 44).

15. Requirements for filing property declarations for persons authorized to perform central or local self-government functions (Article 45).

16. Requirements for additional financial control measures (Article 52).

17. Prohibition for receiving privileges, services and property by state authorities and local self-government bodies (Article 54).

18. Requirements for conducting a background check (Article 56).

19. Requirements for transparency and access to information (Article 60).

20. Requirements for preventing corruption in the work of a legal entity (Article 61).

21. Requirements for the mandatory approval of an anticorruption program of a legal entity (Article 62).

● The National Police, tel. 102 (including reports about preparing to commit a crime) indicating full name of the official, his/her position and employer organization, the size of the bribe, and what action/inaction is required in return; where and how the bribe should be handed over. Get a copy of the message with the registration mark, the information about the person who received it, and the date, and time of receipt.

● A directory of telephone "hot lines" of central authorities

● A directory of telephone "hot lines" and email addresses for reporting corruption to the Office of the Prosecutor

**Annex 2 to the NAPC Recommendations** on the organization of work with corruption reports made by the whistleblowers includes a list of corruption offenses and offenses related to corruption, for which the law establishes criminal and, accordingly, administrative liability; identifies the jurisdiction for criminal offenses, and establishes officials eligible to draw up protocols on administrative violations:
The list of corruption offenses falling under criminal liability

According to the note to Article 45 of the Criminal Code of Ukraine, corruption offenses, in the event of their commission by way of abuse of office, in accordance with this Code, shall be qualified as crimes set forth by:

- Article 191 (appropriation, embezzlement or taking possession of property by abuse of office);
- Article 262 (theft, appropriation, extortion of firearms, ammunition, explosives or radioactive materials or taking possession thereof by fraud or abuse of office);
- Article 308 (theft, appropriation, extortion of narcotic drugs, psychotropic substances, or their analogues, or taking possession thereof by fraud or abuse of office);
- Article 312 (theft, appropriation, extortion or acquisition of precursors by fraud or abuse of office);
- Article 313 (theft, appropriation, extortion of equipment intended for the manufacture of narcotic drugs, psychotropic substances or their analogues, or taking possession thereof by means of fraud or abuse of office and other unlawful actions with such equipment);
- Article 320 (violation of established rules of circulation of narcotic drugs, psychotropic substances, their analogues or precursors);
- Article 357 (theft, appropriation, extortion of documents, stamps, seals, taking possession thereof by fraud or abuse of office, or causing damage);
- Article 410 (theft, appropriation, extortion of weapons, ammunition, explosives or other combat materials, means of transport, military and special equipment, or other military property, as well as taking possession thereof by means of fraud or abuse of office by military personnel);
- Article 210 (misuse of budget funds, spending public funds, or extending loans from the budget without established budget allocations or in excess thereof);
- Article 354 (bribery of an employee of an enterprise, institution or organization);
- Article 364 (abuse of power, or office);
- Article 364-1 (abuse of authority by an official of a legal entity of private law irrespective of the organizational and legal status);
- Article 365-2 (abuse of authority by persons providing public services);
- Article 368 (acceptance of a proposal, promise or receipt of an undue advantage by an official);
- Article 368-2 (illicit enrichment);
- Article 368-3 (bribery of an official of a legal entity of private law irrespective of the organizational and legal status);
- Article 368-4 (bribery of the person who renders public services);
- Article 369 (offer, promise or provision of undue advantage to an official);
- Article 369-2 (abuse of influence).

According to Article 216 of the Criminal Procedure Code of Ukraine, the following jurisdiction has been established for pre-trial investigation of corruption crimes:

- The National Police of Ukraine - crimes provided for in Articles 262, 308, 312, 313, 320, 357, 364-1, 365-2, 368-3, 368-4 of the Criminal Code of Ukraine.
- The National Anti-Corruption Bureau of Ukraine - crimes stipulated by Articles 191, 210, 354 (concerning employees of legal entities of public law), 364, 368, 368-2, 369, 369-2, 410 of the Criminal Code of Ukraine, if at least one of the following conditions is present:

1) The crime was committed by:

The President of Ukraine, whose powers have been terminated; Members of Parliament of Ukraine; the Prime Minister of Ukraine; Members of the Cabinet of Ministers of Ukraine, First Deputy and Deputy Minister, Members of the National Council of Ukraine for Television and Radio Broadcasting, the National Commission for Government Regulation in the Financial Services Markets, the National Commission on Securities and the Stock Market; the Antimonopoly Committee of Ukraine; the Chairman of the State Committee for Television and Radio Broadcasting of Ukraine; the Head of the State Property Fund of Ukraine, First Deputy and Deputy Head; Members of the Central Election Commission, the Governor of the National Bank of Ukraine, First Deputy and Deputy Governor; Members of the Board of the National Bank of Ukraine; the Secretary of the National Security and Defense Council of Ukraine, First Deputy and Assistant (Deputy) Secretary; the Permanent Representative of the President of Ukraine to the Autonomous The Republic of Crimea, First Deputy and Deputy Representative, adviser or assistant to the President of Ukraine; the Speaker of the Verkhovna Rada of Ukraine, the Prime Minister of Ukraine; civil servants holding position of the "A" category; Members of the Verkhovna Rada of the Autonomous Republic of Crimea; Council Members of Oblast Councils, City Council of Kyiv and Sevastopol; local government officials, whose positions fall under categories 1 and 2 in the classification of positions; judges, judges of the
Constitutional Court of Ukraine; a member of the jury (when performing duties in court); a Chairman, Deputy Chairman, members, an Inspector of the High Council of Justice; Chairman, Deputy Chairman, a member, an Inspector of the High Qualifications Commission of Judges of Ukraine; prosecutors of the prosecutorial authorities, referred to in paragraphs 1-4, 5-11, Part 1, Article 15 of the Law of Ukraine “On the Office of the Prosecutor”; senior leaders of the State Criminal and Executive Service, Civil Defense authorities and units; senior leaders of the National Police; officials of the customs service who were awarded the special rank of a state tax and customs adviser of the 3rd rank and above; officials of the state tax authorities awarded a special rank of the state tax and customs adviser of the 3rd rank and above; high-ranking command personnel of the Armed Forces of Ukraine, the Security Service of Ukraine, the State Border Guard Service of Ukraine, the State Special Service of Transport, the National Guards of Ukraine and other military formations established in accordance with the laws of Ukraine; heads of large companies, where the share of state or communal property in the authorized capital exceeds 50%;

2) the size of the subject of the offense or the harm caused thereto is 500 times more than the amount of the subsistence minimum for able-bodied persons, as established by law at the time of the commission of the crime (if the crime was committed by an official of a state body, a law-enforcement agency, a military formation, a local government body, a company, where the share of the state or communal property in the authorized capital exceeds 50%);

3) an offense established by Article 369, Part 1, Article 369-2 of the Criminal Code of Ukraine, committed against an official identified in Part 4, Article 18 of the Criminal Code of Ukraine or paragraph 1, Part 5, Article 216 of the Criminal Procedure Code of Ukraine.

The list of corruption-related offenses resulting in administrative responsibility:

According to Chapter 13-A “Corruption-related Administrative Offenses” of the Code of Administrative Offenses of Ukraine, administrative liability is provided for:

● Violation of restrictions on secondary employment and combining primary employment with other activities (Article 172-4);
● Violation of legal restrictions on the receipt of gifts (Article 172-5);
● Violation of the financial control requirements (Article 172-6);
• Violation of the requirements for preventing and resolving conflicts of interest (Article 172-7);
• Illegal use of information that has become known to a person in connection with the exercise of official authority (Article 172-8);
• Failure to take anti-corruption measures (Article 172-9).

According to Article 255 of the Code of Administrative Offenses of Ukraine, in the cases of administrative offence, which are considered by the bodies referred to in Articles 218 to 221 of this Code, the offense reports provided for in Articles 172-4 to 172-9 can be drawn up by the authorized officials of the National Police of Ukraine and the National Agency for the Prevention of Corruption.

The list of corruption-related offenses resulting in disciplinary liability (not exhaustive):

1. Restrictions on the use of official authority or position (Article 22 of the Law).
2. Restrictions on receiving gifts (Article 23 of the Law).
3. Restrictions on secondary employment and combining primary employment with other activities (Article 25 of the Law).
4. Restrictions after the termination of employment related to the exercise of the central or local government functions (Article 26 of the Law).
5. Restrictions on employment of close persons (Article 27 of the Law).

The operational chart of the standard procedure for reviewing reports of violations of the requirements of the Law (Annex 4 to the NACC Methodological Recommendations on the organization of work with corruption reports made by the whistleblowers): http://bit.ly/2xb5elz
8. What else can you do during a possible encounter with a corruption offence?

1. **Know your rights**, do not give a bribe, so as not to become an accomplice to a crime (later, you will also be extorted more money and more often), inform the relevant authorities about extortions/known offenses. Check the quality and completeness of all your relevant documents, and then receive the answer regarding the essence of the issue.

2. **Mind your language**, do not create an impression of willingness or refusal to give a bribe (you can refer to the need to consult someone, or to a lack of the required amount), behave politely and confidently. Allow the person tell you as much as possible.

3. **Consult an attorney**, preferably the one with experience in law enforcement. A lawyer will help you understand the real corruption threat. Do not release information to outsiders.

4. **You need to be reasonably sure that the reported information is accurate**. Otherwise you will not be granted government protection, also including if you have not made efforts to verify the accuracy of the information, having the opportunity.

5. **Think about your strategy** and the effects of exposure. Consider the impact that the exposure can make on your career, health and social status, etc.;
what could you be charged with; have you committed something that could be used against you; what information and facts are needed to convince people that you are telling the truth. Be prepared to act as a government witness in court, and to spend significant amount of time and emotional resources. Be prepared for the following refusal to satisfy you requests by the colleagues of the bribe-taker on formal grounds and possible appeals of such refusals in court (study the relevant case law to understand your prospects).

9. Tips for maintaining whistleblower’s safety and anonymity

1) Do not send information using your work computer and LAN of the organization or company where you work.
2) Make sure the computer you are sending the information from has updated antivirus databases and software and is not infected with viruses, keyloggers, trojans and/or spyware.
3) For greater protection use Tor browser, PGP email encryption, and file archiving with archive passwords, which you can send by another communication channel. Make sure the https connection you use is secure.

4) Make sure that your identity cannot be traced logically, for example, by the style of language, type of information or facts.

5) If you have reason to believe that your computers or hardware can be seized and you can be linked to the anonymous whistleblower, encrypt important files from the start, using software such as TrueCrypt.

6) Try to keep fewer copies of the accusatory correspondence.

7) Do not tell strangers that you are going to be or became a whistleblower.

8) You can send information using an open public Wi-Fi network, given the large number of networks and the traffic which is difficult to filter, and which is transferred via them. But remember that one can tap into an open Wi-Fi network. When sending information from a place outside your home, leave your cell phone turned on at home.

9) Make sure of how you send or receive information and whether you are in the view of surveillance cameras.

10) Some documents may contain metadata (time, date, location, the author of the document, etc.) that can show your identity. Remove them manually or using special software. Convert documents in PDF-format.

11) Opening a mailbox using a fake name is an unreliable way to protect your true identity (each computer connected to the Internet has an IP address using which you can find a specific connection to the Internet, and then the user. When you send email, this IP address is sent as well). If you still want to use a separate anonymous e-mail, make sure the username, password, and other attributes do not point to your identity, its provider is located outside Ukraine, supports https connection and allows using TOR network. One of such providers is hushmail. Remember that e-mail is transmitted between servers unencrypted. When browsing through an anonymous mailbox do not follow any links, or visit your actual inbox, or social networks, or open attachments. After the communication session is over, do not use the anonymous mailbox address for other purposes.

12) Clarifying the situation may be impeded if you have provided information simultaneously to multiple law enforcement agencies, civic activists or the media, and they do not know about it and try to operate in parallel, thereby interfering with each other and the investigation.
13) Do not offer any money to media and journalists for publishing the information. Do not blame certain individuals if you do not have conclusive specific evidence. Remember that not all information can be trusted, especially on the Internet.

14) Do not commit illegal acts for the purpose of exposure.

10. What else can you do to combat corruption? The importance of publicity.

One of the most effective tools for combating corruption is publicity of the case and public condemnation of bribery. This is done by professional anti-corruption NGOs and investigative journalists.

They may have experience collecting the evidence of corruption and dissemination of information about it; experience of making it public and follow up with the cases of corruption; contacts with law enforcement, centralized information on such offenses, and a public stance.

Public associations and journalists can monitor the process of investigating your case and give it media support. However, remember that they
cannot prosecute the violator because they have no such powers and are unlikely to sue corrupt for you. Also the case may not matter much for the journalists if it is not potentially high-profile, and it does not involve famous names. Therefore, in parallel you still should contact the police. Arrests of corruptionists are not that rare as many believe.

11. The role of freedom of association and trade unions in anti-corruption work

Another important and often overlooked issue is the role of freedom of association in combating corruption. As is true in many countries, across Ukraine many millions of workers belong to trade unions, or are covered by collective bargaining agreements. Although the health of different trade unions various widely, they are a vital tool in the struggle against corruption. A clean, democratic trade union, controlled authentically by workers, can include issues of transparency and worker protection in their social activism, social dialogue, and collective bargaining with
employers. Under Ukrainian labor law, workers have protection from harassment, retaliation, and discrimination via their rights to freedom of association. In many cases, transfers, discipline, firing and other management decisions require permission or consultation with the worker’s trade union.

Trade union activists also have unequalled, legally protected access to enterprises, and a presence in public and private workplaces across the country. A robust and independent trade union is a powerful tool in defending workers for whistleblowing and other anti-corruption actions.

Collective bargaining is also a key mechanism to promote transparency in public and private enterprises. Trade union activists are human rights defenders, and many international norms and laws protect workplace activism through the lens of freedom of association and the right to form and join trade unions.

In this sense, trade unions, and the labor law and other laws applicable to worker rights, are key anti-corruption tools. A strong labor law that protects employees from arbitrary action by management also protects whistleblowers and workers engaged in other anti-corruption efforts. Strong, democratic, independent unions can play a role in utilizing labor law to protect workers, to push for transparency in public and private enterprises, and organize public campaigns around issues of corruption. For Ukraine, a country with chronic wage arrears, and significant downward pressure on social benefits in the name of cost saving, it is in the interest of average workers, and should be in the interest of their unions to combat corruption in order to protect employment, raise wages, and support democratic reform of the economy.

12. What can be done to improve whistleblower safety?

1. Create accessible and secure, first and foremost, external channels for sending the information (including imposing sanctions for compromising the anonymity and confidentiality of the whistleblower; harassment and persecution by the persons he is reporting about);

2. Extend the protection of the whistleblowers not only to the fact of exposure of corruption and related offenses provided for in the Law on Prevention of Corruption, but also to the disclosure of information about all unlawful actions with appropriate exemption from legal liability;
3. Reform judicial and law enforcement agencies for the effective protection of the whistleblowers by the state; ensure the independence of the National Agency for the Prevention of Corruption for cooperation with the whistleblowers;

4. Protect whistleblowers as workers, through robust worker rights protections in labor law that prohibit retaliation and harassment of workers for freedom of association and trade unionism;

5. Protect workers in general from arbitrary power by employers, such as no-cause dismissals, abuse of short-term contracts, and other attacks on worker rights that diminish workers’ economic security, safety, and freedom to engage with civil society;

6. Develop real procedural mechanisms of protection in the legislation to eliminate the declarative nature of existing legal standards;

7. Nurture zero tolerance for corruption in the society and behavior change through informational and educational campaigns, including to counter the culture of loyalty to the employer, when the outsiders perceive whistleblowing as betrayal of the interests of colleagues and the service;

8. Organize trainings for authorized departments (authorized persons) responsible for preventing corruption regarding the organization of work with the whistleblowers’ reports;

9. Approve the relevant bill No. 4038-a “On the Protection of Whistleblowers and the Exposure of Information about Harm or a Threat to Public Interest” (pending adoption in Parliament since July, 2016), which is a tool offering a procedure to protect those who expose abuse.

The bill will effectively work subject to the presence of the following four factors:

a. Media spotlight on the perpetrators (spreading the opinion that the actions of the whistleblowers can ensure the inevitability of prosecution for the corruptionists);

b. A continuous flow of whistleblowers (which also depends on the above);

c. Pressure from civic organizations (support for those who expose corruption);

d. Support of the international organizations and political will of the state.
13. **Protection of journalists and journalists’ sources of information**

Journalists and a free media are essential to the struggle against corruption. Journalists need to be protected, as does the safety and confidentiality of their sources. The journalist sources are primarily the people who give information to journalists. Similarly, it may be other people who for various reasons do not want to advertise their name. In the classic sense, source confidentiality means that the investigating officer or a judge generally may not require a journalist to tell the name of the person who provided the information. However, in reality the right to privacy is even wider because you cannot claim or otherwise receive from a journalist (search, seizure) documents that can identify the individual who provided the information. Thus, the source confidentiality regime extends to any documents that establish the relationship between journalist and source of information. The right of journalists not to disclose the source of information is one of the guarantees of the freedom of expression as determined by the case law of the European Court of Human Rights and Art. 10 of the Convention on Human Rights and Fundamental Freedoms of 1950 (in particular, see the decision in Goodwin vs. UK (1996)).
Part 3., **Art. 25 of the Law of Ukraine** "On Information" stated that:

"a journalist has the right not to disclose the source of information, or the information that allows identifying the sources of information, unless it is ordered in due process by the court by law".

In addition, the **Criminal Procedure Code** provides that journalists cannot be interviewed as witnesses on matters containing confidential information of a professional nature provided under condition of non-disclosure of the origin, or the source of information; (paragraph 6, Part 2, Art. 65); "Legally protected secrets found in the documents and other items include: ... information owned by a media outlet or a journalist and provided by him on condition of confidentiality of origin or the source of information," (paragraph 1, Art. 162);

"It is forbidden to involve journalists to confidential cooperation during the investigation ... if such cooperation will mean disclosure of confidential information of a professional nature." (Paragraph 2, Art. 275).

The Law of Ukraine "On Print Media (Press) in Ukraine“ N 2783-XII

According to Article 26, “The rights and obligations of journalists in an editorial office” – the journalist has the right to keep confidentiality of authorship and sources of information, except when this information is made public at the request of the court.
14. **Useful Resources**

- Initiative 11: https://initziativa11.org
- Center for Combating Corruption: antac.org.ua, facebook.com/antac.ua
- Eidos: Center of Political Studies and Analysis, https://www.facebook.com/EidosUa
- Center for Democracy and the Rule of Law: http://cedem.org.ua
- Our Money Project: nashigroshi.org, facebook.com/NashiGroshi, e-mail: info@nashigroshi.org
- Agency of Journalist Investigations “Slidstvo info”: slidstvo.info, facebook.com/slidstvo.info
- The Schemes Program: www.radiosvoboda.org/archive/scheme/latest/17092/17092.html
- CHESNO Movement, chesno.org, facebook.com/chesno.movement, e-mail: info.chesno@gmail.com
- Regional Press Development Institute, irrp.org.ua, e-mails: info@irrp.org.ua, irrp@ukr.net
- corruptua.org Project: facebook.com/CorruptUA, e-mail: corruptua@gmail.com
- Xabardocs Project: xabardocs.org, facebook.com/xabardocs,
- The Law of Ukraine “On Appeals of Citizens” (it will explain the practical side of exercising the right to appeal to the authorities)
- The Law of Ukraine "On Prevention of Corruption"
- The Law of Ukraine "On Access to Public Information"
- The Labor Code of Ukraine - Art.36, 41, 235
- The Code of Administrative Offenses - Chapter 13-A "Regulatory Offenses Related To Corruption"
- The Criminal Code of Ukraine defines corruption offenses as crimes under Articles 191, 262, 308, 312, 313, 320, 357, 410, if they were committed by way of abuse of authority, as well as crimes under Articles 210, 354, 364, 364-1, 365-2, 368-369-2 hereto.
- Guidance on the procedure of keeping uniform records in the departments of internal affairs of Ukraine of claims and reports on committed criminal offenses and other matters (MoI Order)
- Guidance on the procedure of processing the claims and reports, that are received via hotlines (MoI Order)
- Standard ToRs on the authorized unit (person) for the prevention and detection of corruption – CMU Resolution
- NABU performance reports: https://nabu.gov.ua/reports
- Legal framework
- Digital Security Tools and Recommendations: https://securityinabox.org/