Corpus: International Journal of Law and Political Authority
Vol 1 No 4 October 2026, Hal 31-43
ISSN: ISSN: 3163-4656(Electronic)
Open Access: https://researchfrontiers.id/corpus

Whistleblower Protection in Public Procurement: Legal Accountability and Institutional Safeguards in Indonesia, Malaysia, and Singapore

KADA Gilbert[1*], Sarbiland Durrani[2]
[1] Université de Moundou, Chad
[2] University of Lahore, Pakistan
email: galifilsgilberto2212@gmail.com[1]

Article Info :
Received:
18-09-2026
Revised:
08-10-2026
Accepted:
17-10-2026

Abstract

Public procurement corruption often depends on information unavailable to routine audits, while disclosure protection and procurement review operate through different legal institutions. This study compares whistleblower safeguards in Indonesia, Malaysia, and Singapore using normative legal analysis of statutes and institutional guidance available through 20 November 2026. Six indicators structure the comparison: protected persons, authorized channels, confidentiality, retaliation remedies, institutional decisions, and procurement accountability. Indonesia's Law No. 3 of 2026 recognizes reporters and informants but ties protective decisions to case-related and risk-based conditions; Article 10 addresses good-faith reporting. Malaysia's Whistleblower Protection Act 2010 provides an enforcement-agency disclosure route and specific remedies for detrimental action; its 2025 amendment took effect in January 2026. Malaysia's Government Procurement Act 2026 had not yet commenced. Singapore protects informer identities under section 36 of its Prevention of Corruption Act 1960, while procurement challenges proceed separately. The original comparative insight is a disclosure-to-remedy gap: confidentiality, eligibility, investigation, supplier review, and redress are not legally interchangeable. Feasible administrative measures include secure intake, reasoned referral, restricted identity access, and documented follow-up. Creating new remedies or decision-making powers may require legislation. These findings identify tailored reforms without exceeding existing institutional legal authority. Findings concern legal design, not measured institutional effectiveness.

Keywords: *Anti-Corruption, Comparative Law, Institutional Accountability, Public Procurement, Whistleblower Protection.*

©2026 Authors.. This work is licensed under a Creative Commons Attribution-Non Commercial 4.0 International License.
(https://creativecommons.org/licenses/by-nc/4.0/)

INTRODUCTION

Public procurement has become a critical domain of public accountability because the allocation of government resources involves substantial financial interests, administrative discretion, and interactions between public officials and private-sector actors. The increasing adoption of electronic procurement systems has expanded opportunities for procedural transparency, yet technological mechanisms cannot independently eliminate collusion, manipulation, or institutional misconduct when decision-making authority and monitoring arrangements remain vulnerable to abuse (Dani & Revindo, 2025). Research on Malaysian public procurement similarly demonstrates that institutional arrangements and relationships between state actors and businesses may create conditions in which fraudulent practices become embedded within administrative processes (Azmi, 2023). These vulnerabilities are particularly consequential because procurement irregularities are not always observable through formal audits or conventional administrative supervision, making information from employees, contractors, and other individuals with direct knowledge of misconduct essential to identifying violations (Alfitra et al., 2025). Whistleblowers consequently occupy a distinctive position within public accountability mechanisms because their disclosures can expose information that would otherwise remain inaccessible to external oversight institutions. However, the willingness to report misconduct depends not only on individual ethical considerations but also on the availability of credible legal protection against retaliation, professional disadvantages, and potential criminal or administrative repercussions. The effectiveness of procurement accountability therefore requires an institutional arrangement in which disclosure mechanisms, investigative authority, and enforceable protection operate as interconnected components rather than isolated administrative instruments.

Recent scholarship has increasingly examined whistleblowing as an institutional governance mechanism shaped by organizational structures, individual perceptions, and the credibility of regulatory responses. A systematic synthesis of public-sector research demonstrates that reporting decisions emerge from interactions between ethical considerations, organizational environments, and perceived consequences, indicating that whistleblowing cannot be adequately explained through individual morality alone (Kang, 2023). Within this broader research trajectory, Indonesian legal scholarship emphasizes the necessity of strengthening protection for civil servants who disclose corruption, particularly because their institutional positions may expose them to professional and administrative vulnerabilities (Hariz et al., 2024). Comparative legal research further establishes that Indonesia and Malaysia possess distinct approaches to protecting whistleblowers, demonstrating the relevance of examining statutory arrangements beyond their formal recognition of disclosure rights (Hosnah et al., 2025). Parallel research on procurement governance identifies electronic procurement as an important instrument for improving transparency and controlling corruption, although its effectiveness remains associated with the institutional conditions under which procurement procedures are implemented (Puspita & Gultom, 2024). Taken together, these studies indicate that the contemporary literature has developed two closely related but insufficiently integrated research trajectories: the institutional and technological governance of public procurement and the legal protection of individuals reporting organizational wrongdoing. The intersection between these trajectories provides the basis for examining whether existing legal frameworks offer sufficiently coherent safeguards for whistleblowers involved in exposing procurement-related misconduct.

Despite this scholarship, the relationship between legal protection for a procurement reporter and legal review of the procurement decision remains insufficiently specified. Hariz et al. (2024) examine the protection of Indonesian civil servants, while Hosnah et al. (2025) compare whistleblower regimes in Indonesia and Malaysia. Neither inquiry, as used in the present review, supplies a three-country, procurement-specific test linking the identity of a protected reporter, the legally authorized disclosure recipient, investigation, retaliation remedies, and tender-review jurisdiction. Studies of e-procurement address transparency or fraud risk but cannot determine whether an employee who discloses bid manipulation can obtain confidential handling or redress after dismissal (Puspita & Gultom, 2024; Dani & Revindo, 2025). Malaysia's 2025 amendment to Act 711 and Indonesia's Law No. 3 of 2026 make it necessary to reassess statutory eligibility and safeguards, rather than carry forward assumptions based on earlier laws. The precise research gap is therefore doctrinal: how the stages of reporting, protection, investigation, and procurement accountability fit together, and where the applicable statutes leave their coordination or remedies unresolved.

Indonesia, Malaysia, and Singapore were selected through a purposive, most-different legal-design comparison rather than an assumption that their administrative systems are identical. They are Southeast Asian jurisdictions with statutory anti-corruption and public-procurement frameworks, but they locate whistleblower protection in different legal instruments. Indonesia uses a general witness-and-victim protection statute administered through LPSK, with a separate framework for government purchasing (Republic of Indonesia, 2025, 2026). Malaysia has a dedicated Whistleblower Protection Act 2010, strengthened by an amendment effective in 2026, while its Government Procurement Act 2026 has been enacted but is not yet in force (Malaysia, 2010, 2025, 2026). Singapore relies on informer confidentiality under section 36 of the Prevention of Corruption Act 1960 and a separate supplier challenge process under the Government Procurement Act 1997 (Singapore, 1960, 1997). This selection makes it possible to compare whether broadly formulated protection, a disclosure-specific regime, or offence-specific confidentiality supplies a legally usable path from a procurement allegation to protection and redress. The comparison evaluates legal arrangements, not levels of corruption or the practical success of national institutions.

The study's novelty is an integrated 'disclosure-to-remedy' comparison that treats six legal functions as connected questions rather than as interchangeable safeguards. Earlier bilateral analysis establishes differences in Indonesian and Malaysian whistleblower protection (Hosnah et al., 2025), while procurement research explains how digital records and institutional governance may influence corruption risks (Suardi et al., 2024; Dani & Revindo, 2025). The present framework instead asks whether a person reporting suspicious procurement conduct enters a legally recognized channel, remains eligible for confidentiality and non-retaliation safeguards, reaches a competent investigator, and can obtain a reviewable response when protection or referral fails. Singapore is a useful contrasting

case because section 36 of its corruption statute protects informer identity in proceedings without itself establishing an employment-remedy regime or extending supplier procurement challenges to whistleblowers (Singapore, 1960, 1997). Malaysia adds a distinct remedial comparison under sections 14–16 of Act 711, whereas Indonesia provides protection decisions under Law No. 3 of 2026 (Malaysia, 2010; Republic of Indonesia, 2026). The contribution is a doctrinal map of institutional interfaces and legislative gaps, not a claim that one jurisdiction is empirically more effective than another.

This study aims to comparatively examine the legal frameworks governing whistleblower protection in public procurement in Indonesia, Malaysia, and Singapore, with particular attention to legal accountability and institutional safeguards. Specifically, it investigates the scope of legally protected procurement-related disclosures, the status and protection of reporting individuals, and the institutional responsibilities assigned to authorities receiving and investigating allegations of misconduct. The analysis also evaluates the relationship between whistleblower protection legislation and public procurement regulation, particularly regarding the coordination of reporting mechanisms, the prevention of retaliation, and the availability of legal remedies. Through a comparative doctrinal approach, the study identifies similarities, differences, and regulatory limitations in the three jurisdictions and assesses their implications for the coherence of procurement accountability arrangements. Its theoretical contribution is the development of an integrated analytical framework connecting individual disclosure rights with institutional responsibility and public-sector accountability. Its practical contribution is to provide a comparative legal basis for evaluating legislative consistency and identifying institutional safeguards that may strengthen the protection of whistleblowers and the integrity of public procurement.

RESEARCH METHODS

This study employed normative legal research using statutory, conceptual, and structured comparative approaches to examine Indonesia, Malaysia, and Singapore. Jurisdictions were purposively selected for their contrasting legal entry points: general witness-protection legislation, a dedicated whistleblower statute, and corruption-offence-specific informer confidentiality. Primary materials were included when they directly regulated a reporter's legal status, authorized disclosure, confidentiality, retaliation, investigation or protective decisions, or procurement review; publicly available institutional guidance was used only to explain the relevant administrative route. The core instruments were Indonesia's Law No. 3 of 2026 and Presidential Regulation No. 46 of 2025, Malaysia's Whistleblower Protection Act 2010 (Act 711) and Amendment Act 2025 (Act A1777) and Government Procurement Act 2026 (Act 882), and Singapore's Prevention of Corruption Act 1960 and Government Procurement Act 1997. Peer-reviewed literature was selected for its relevance to procurement corruption, reporting behaviour, and protection institutions (Hariz et al., 2024; Hosnah et al., 2025; Suardi et al., 2024). The documentary cut-off was 20 November 2026. Enactment, commencement, and actual applicability were recorded separately: Malaysia's Act A1777 took effect on 15 January 2026, whereas Act 882 remained not yet in force at the cut-off. No interviews, case-level administrative datasets, or field observations were used.

A common legal-coding matrix was applied to each jurisdiction using six operational indicators: (1) which persons and types of allegations satisfy the statutory scope; (2) which recipient or disclosure channel triggers protection; (3) how identity and reporting records must be kept confidential, including exceptions; (4) which retaliatory acts are prohibited and which remedies are expressly available; (5) which institution assesses protection, investigates wrongdoing, supervises a referral, or reviews institutional inaction; and (6) whether procurement challenge procedures apply to suppliers, reporters, or both. For each indicator, the analysis recorded the relevant provision, competent authority, triggering condition, legal consequence, and apparent gap. Statutory language was first interpreted within the jurisdiction's own scheme, then compared by function rather than by the names of agencies. Enacted provisions lacking commencement were analysed prospectively, not treated as operative rights. Findings described legal consequences expressly provided by law, while proposed escalation, coordination, and oversight measures were identified as recommendations rather than existing obligations. The resulting matrices supported qualitative comparison only; they do not measure institutional performance or determine the outcome of an individual dispute.

RESULTS AND DISCUSSION

Legal Coverage and Conditions of Protected Procurement Disclosures

Indonesia's Law No. 3 of 2026 expressly recognizes reporters (pelapor) and informants (informan) alongside witnesses and victims, but recognition alone does not guarantee that every procurement complaint receives protective measures (Republic of Indonesia, 2026). Article 5(2)–(3) links protection to a case and to a threat or special circumstance assessed by LPSK and/or addressed through judicial determination. Article 49(3) further requires reporters, informants, and experts to possess important information and to satisfy a threat or special-circumstance assessment. Article 7(1)(i), (n), and (p) respectively addresses identity confidentiality, legal advice, and digital threats. Article 10(1) separately protects good-faith reporting against specified legal claims and discriminatory or punitive treatment in workplaces and other institutions. These are distinct legal bases: a procurement irregularity may justify administrative reporting before it meets the case-related criteria for LPSK protection, while a claim of retaliation must be assessed under the rights and competent procedures actually available. The distinction avoids equating the filing of a tender complaint with immediate eligibility for every statutory safeguard.

The protective decision process makes this distinction operational. Under Article 51(1) of Law No. 3 of 2026, an eligible applicant, family member, lawyer, or authorized official may initiate a protection application; LPSK then conducts formal and substantive screening and must communicate a written decision within 21 days from submission (Republic of Indonesia, 2026). Article 52(1)–(2) provides that, when the decision takes the form of a recommendation, it is forwarded to the competent body and must be implemented. Article 53 allows LPSK to initiate protection without a prior application in specified circumstances, and Article 49(3) sets the substantive test for reporters and informants. These provisions create identifiable decision points for assessing a delayed application or a failure to implement an LPSK recommendation. They do not, by themselves, determine whether the underlying tender was unlawful or specify a universal procurement-employment tribunal. For a reporter who first approaches a procurement unit, effective access therefore depends on accurate referral to LPSK and documented consideration of the threat and case nexus (Hariz et al., 2024).

Government procurement in Indonesia is regulated through a separate legislative framework, principally Presidential Regulation No. 16 of 2018, as amended, including by Presidential Regulation No. 46 of 2025. Article 7 establishes procurement ethical obligations concerning conflicts of interest, collusion, abuse of authority, and prohibited rewards (Republic of Indonesia, 2025). These obligations provide a normative basis for identifying conduct that may warrant reporting, whereas Law No. 3 of 2026 regulates the protection of eligible individuals. LPSK Regulation No. 2 of 2024 establishes an internal mechanism for managing complaints and whistleblowing within the institution, but its institutional scope should not be equated with a unified reporting portal for every public procurement authority (Lembaga Perlindungan Saksi dan Korban, 2024). Research on Indonesian procurement governance indicates that digital procurement systems may strengthen monitoring, although their contribution depends on institutional acceptance and follow-up capacity (Suardi et al., 2025). Table 1 distinguishes the legal functions of these instruments and clarifies why procurement integrity obligations should not be conflated with individual protection entitlements.

Table 1. Indonesia: Separation of Legal Protection and Procurement Duties

Instrument	Statutory Function	Doctrinal Relevance
Law No. 3/2026	Articles 5, 7, 10 and 49–53: conditional protection and good-faith safeguards	LPSK eligibility assessment and written decision; duty to implement recommendations
Presidential Regulation No. 46/2025	Procurement ethics and integrity duties under Article 7	Identifies suspect conduct; not an automatic LPSK entitlement
LPSK Regulation No. 2/2024	Internal agency whistleblowing administration	Not a universal procurement complaint mechanism

Malaysia's Whistleblower Protection Act 2010 (Act 711) uses the authorized recipient as a threshold condition: section 6 channels disclosure of improper conduct to an enforcement agency, and

section 7 attaches confidentiality, qualified immunity, and protection against detrimental action to a disclosure received under that route (Malaysia, 2010). Section 10 prohibits detrimental action and permits complaints to an enforcement agency; sections 14–16 provide an investigation-and-remedy route, including applications for damages, injunctions, reinstatement, or other relief in specified circumstances. A person who only reports a tender irregularity to a journalist or an employer cannot assume that such communication satisfies section 6, although other applicable laws may be relevant. The legal consequence of using an unrecognized channel is therefore potential failure to acquire protection under Act 711, not proof that the allegation is false or that no other remedy exists. This makes guidance at the point of disclosure crucial, particularly for contractors and procurement employees unfamiliar with the statutory recipient requirement (Hosnah et al., 2025).

Malaysia's Whistleblower Protection (Amendment) Act 2025 (Act A1777), effective from 15 January 2026, modifies Act 711 without replacing its designated-enforcement-agency architecture (Malaysia, 2025). Section 3 of the amendment inserts section 5A to establish a Whistleblower Protection Committee, which oversees specified implementation functions and obtains non-confidential disclosure and complaint data. Section 4 removes the former proviso to section 6(1), while section 6 inserts subsection 11(1A), allowing an enforcement agency, in specified circumstances, to maintain protection despite a ground for revocation involving the reporter's participation. The committee is not constituted as a procurement appeals tribunal, and its access to data excludes information protected as confidential under section 8. The reform therefore improves oversight and qualifies particular restrictions, but it does not convert public disclosure into a universally protected statutory channel. Practical questions remain about referral quality, an enforcement agency's handling of retaliation complaints, and supervision of decisions taken under sections 14–16 (Tuan Abdullah et al., 2024).

Malaysia's Government Procurement Act 2026 (Act 882) has been enacted but, as of the 20 November 2026 legal cut-off, had not commenced; section 1 provides for commencement by ministerial notification (Malaysia, 2026). Its procurement duties and proposed appeal structure must accordingly be described as a future statutory framework, not as an already available route for present-day tender challenges. At the date assessed, the operative whistleblower route remains Act 711, as amended, and the existing procurement administration continues under the rules independently applicable to it. This temporal distinction matters when assessing remedial access: a whistleblower's retaliation complaint may invoke the procedures under Act 711, whereas a supplier cannot rely on an uncommenced Act 882 tribunal as an existing remedy. Procurement research identifies manipulation and state–business relationships as risks requiring independent scrutiny, but it does not establish the operation of the future Act 882 mechanisms (Azmi, 2023; Gunasegaran et al., 2025). Table 2 separates enacted reforms from presently exercisable legal rights.

Table 2. Malaysia: Distinct Protective and Procurement Institutions

Instrument	Core Subject Matter	Interpretive Boundary
Act 711 (as amended)	Sections 6–10 and 14–16: protection and detrimental-action remedies	Enforcement-agency disclosure triggers Act 711 protection
Amendment Act 2025	Act A1777; effective 15 January 2026; oversight committee	Committee monitors non-confidential data, not tender appeals
Government Procurement Act 2026	Act 882 enacted; procurement duties and proposed appeals	Not yet in force as of 20 November 2026

Singapore's Prevention of Corruption Act 1960 adopts an offence-specific safeguard rather than a general whistleblower statute. Section 36(1) restricts disclosure of an informer's name, address, or identifying particulars in relevant civil or criminal proceedings, subject to the judicial exceptions within section 36 (Singapore, 1960). The Corrupt Practices Investigation Bureau (CPIB) provides channels for corruption complaints, including anonymous submissions, but its public guidance does not itself create a general statutory right to compensation for workplace dismissal (Corrupt Practices Investigation Bureau, 2026). Sections 7, 8, and 12 of the Government Procurement Act 1997 concern the regulatory

duties and challenge procedures available in the procurement framework, including proceedings before the Government Procurement Adjudication Tribunal (Singapore, 1997). Those proceedings address qualifying procurement challenges, not a universal grievance for the informer whose employer retaliates. An employee who reports suspected tender bribery can therefore invoke the relevant confidentiality rule without assuming either automatic occupational immunity or standing in supplier challenge proceedings.

The comparison exposes three different gaps between making a disclosure and obtaining a remedy. In Indonesia, a report may reach a procurement authority before the person meets Law No. 3 of 2026's case-related eligibility and threat conditions; Article 10 recognizes protections for good-faith reporters, but LPSK assessment and employer-related redress cannot be conflated (Republic of Indonesia, 2026). In Malaysia, eligibility depends on an Act 711 disclosure to an enforcement agency, while sections 14–16 establish more express procedures for alleged detrimental action, subject to the statute's conditions (Malaysia, 2010, 2025). In Singapore, section 36 of the Prevention of Corruption Act principally safeguards identity in relevant proceedings; procurement tribunal jurisdiction is separately defined (Singapore, 1960, 1997). These are not simple differences in the quantity of safeguards. They determine who can request protection, what a responsible institution must decide, and whether a retaliation remedy follows from the same legal route. Table 1 and Table 2 show why statutory thresholds should be disclosed to reporters before they select a reporting channel.

Institutional Routing, Investigation, and Accountability

A procurement disclosure can pass among a receiving unit, an investigative body, a protection decision-maker, and a procurement reviewer, each exercising a different legal function. The first procedural risk is misclassification: an administrative tender complaint may be referred to a corruption authority without the documentation needed to consider a reporter's safety, or a protection request may be routed to an office lacking statutory power to decide it. The second risk is evidentiary: tender records and identity information may be transferred together without a justified access restriction. The third is accountability: institutions may treat a forwarded complaint as closed although neither investigation nor a protective decision has occurred. Indonesia's Article 52(2) of Law No. 3 of 2026 supplies a concrete obligation to implement LPSK recommendations, whereas Malaysian Act 711's sections 14–16 provide a specific route for examining detrimental action (Republic of Indonesia, 2026; Malaysia, 2010). Singapore's procurement tribunal and CPIB perform different functions and therefore cannot substitute for one another (Singapore, 1960, 1997). These differences make receipt confirmation, lawful referral, and a separately documented protection decision central to the comparison.

Internal reporting channels are useful only when their procedures provide reasonable security and credible follow-up. Research on Indonesian civil servants associates internal whistleblowing intentions with organizational leadership, institutional culture, and professional commitment (Dewi et al., 2023). A separate study of local government agencies in Yogyakarta identifies organizational commitment, ethical values, and job satisfaction as factors associated with public-sector whistleblowing intentions (Nazaruddin et al., 2025). Cross-country research further indicates that the decision to report wrongdoing is influenced by multiple individual and organizational determinants rather than by the formal existence of a reporting channel alone (Latan et al., 2023). The credibility of an internal mechanism is particularly important when the subject of a complaint occupies a managerial position capable of influencing the reporter's employment conditions. Institutional procedures must protect identifying information at the point of receipt and maintain a separate record of any subsequent intimidation or adverse action.

Digital procurement systems provide documentary transparency, but their functions remain distinct from the personal protection of reporting individuals. A difference-in-differences study of Indonesian procurement examines the relationship between electronic procurement policy and corruption in government purchasing, without establishing that digitalization itself prevents retaliation against informants (Puspita & Gultom, 2024). Further research on e-procurement policy examines its relationship with corruption in Indonesian public procurement and highlights the relevance of implementation conditions (Dani & Revindo, 2025). A mixed-method study of procurement governance also identifies differences in the acceptance of procurement systems among relevant users and stakeholders (Suardi et al., 2024). Research on procurement system acceptance similarly emphasizes the user perspective in examining the relationship between procurement systems and corruption (Suardi

et al., 2025). Table 3 differentiates the information generated by procurement systems from the legal functions responsible for receiving complaints and protecting individuals.

Table 3. Procurement Information Versus Personal Protection

Process	Information or Decision	Responsible Legal Function
Digital procurement record	Tender specifications, bids, awards, contract documents	Administrative transparency and procurement oversight
Disclosure or referral	Allegation, supporting documents, possible offence	Competent complaint recipient and investigator
Protection application	Threats, vulnerability, protected-person status	Statutory protection decision; not a finding of corruption
Adverse-action allegation	Dismissal, intimidation, disclosure of identity	Applicable anti-retaliation and review mechanisms

Institutional coordination failures have different legal consequences depending on the duty being overlooked. In Indonesia, failure to execute an LPSK recommendation engages the mandatory language of Article 52(2) of Law No. 3 of 2026, whereas failing to transmit an initial administrative complaint to a competent investigator requires examination under the procurement authority's applicable procedures rather than an assumed criminal sanction (Republic of Indonesia, 2026). In Malaysia, a complaint of detrimental action triggers the process described in section 14 of Act 711; relevant outcomes can lead to recourse under sections 15–16, but a procurement complaint alone does not establish retaliation (Malaysia, 2010). In Singapore, an allegation submitted to CPIB must be kept distinct from a supplier challenge under the Government Procurement Act 1997; the latter mechanism cannot investigate workplace retaliation simply because it concerns the same tender (Singapore, 1960, 1997). Investigative audit research supports evidentiary follow-up rather than treating any report as proof of corruption (Zahra et al., 2024). Across jurisdictions, a reasoned record of referral, jurisdiction, and response is essential to identify which failure has occurred and which remedy, if any, the law actually authorizes.

Malaysia illustrates both an existing remedy and a supervision limitation. Under sections 14–16 of Act 711, enforcement agencies investigate detrimental-action complaints, while designated applications may lead a court to consider compensation, injunctive relief, reinstatement, or other suitable remedies (Malaysia, 2010). The committee introduced by section 5A of Act 711 through Act A1777 can review aggregated, non-confidential implementation information, but it does not replace investigators, courts, or any procurement appeals mechanism (Malaysia, 2025). A predictable weakness arises if an initial procurement complaint is received by a unit without statutory enforcement functions or if an agency does not communicate a retaliation finding needed for further relief. A practical administrative response is to publish agency-routing rules, log referrals, and report anonymized outcomes to the committee. A proposal to make the committee a tribunal with binding authority would require a separate legal basis. The as-yet uncommenced Act 882 cannot fill this operational gap in the current procurement system (Malaysia, 2026; Azmi, 2023).

Singapore provides a defined route for corruption allegations through CPIB, including electronic and other complaint channels (Corrupt Practices Investigation Bureau, 2026). Section 36 of the Prevention of Corruption Act 1960 restricts disclosure of an informer's identifying information in relevant proceedings, with exceptions controlled by the statutory judicial process (Singapore, 1960). In contrast, sections 7–18 of the Government Procurement Act 1997 concern qualifying procurement challenges and the Government Procurement Adjudication Tribunal, not an inquiry into retaliation against an employee (Singapore, 1997). A failure to route an allegation to competent investigators can delay corruption scrutiny, while identity exposure may create a separate safety concern; neither failure is automatically remedied through procurement adjudication. Administrative guidance can clarify CPIB intake, identity handling, and referral boundaries under existing law. A general enforceable right to reinstatement or compensation specifically for protected procurement disclosures, however, cannot be inferred from section 36 and would require an identified alternative statutory basis or new legislation.

The comparison therefore identifies an accountability discontinuity rather than one universal institutional defect. Indonesia has a documented LPSK decision and recommendation structure, but a reporter's initial procurement channel may not explain when the Article 49(3) test is engaged or who pursues implementation of an Article 52(2) recommendation. Malaysia has statutory complaints and judicial relief against detrimental action, but enforcement-agency routing and committee monitoring have different mandates and require reliable hand-offs (Malaysia, 2010, 2025). Singapore has protected informer identity in relevant proceedings and a separate supplier tribunal, yet neither mechanism by itself provides a general employment remedy (Singapore, 1960, 1997). These risks can be compared by asking whether the receiving body records the complaint, whether the legally competent authority receives it, whether a separate protection determination is made, and whether adverse action receives a reviewable response. Table 4 records the different institutional limits without claiming that any agency has in fact breached those duties in a particular case.

Table 4. Comparison of Institutional Functions and Limits

Jurisdiction	Receipt or Protective Route	Limits of Comparison
Indonesia	Procurement intake; LPSK decisions under Articles 49–53	Article 10 rights; referral and implementation must be distinguished
Malaysia	Act 711 enforcement-agency intake; section 5A committee	Sections 14–16 remedies; committee cannot adjudicate tenders
Singapore	CPIB report; section 36 confidentiality; supplier tribunal	Informer identity protection is not a general employee remedy

A doctrinal comparison can identify clear obligations and foreseeable friction, but it cannot establish the frequency of unprocessed reports, illegal disclosures, or rejected protection requests. For Indonesia, the existence of a 21-day decision procedure under Article 51(1) and a mandatory recommendation duty under Article 52(2) establishes legal benchmarks, not evidence of routine compliance (Republic of Indonesia, 2026). For Malaysia, sections 14–16 of Act 711 define a retaliation-remedy route, but the available materials do not establish its overall rate of successful outcomes (Malaysia, 2010). For Singapore, the distinct statutory competences of CPIB and the procurement tribunal reveal a jurisdictional boundary, not proof that particular complaints were mishandled (Singapore, 1960, 1997). Empirical work on Indonesian e-procurement and whistleblowing supplies contextual evidence within particular settings (Akbar et al., 2023; Hasanah et al., 2023), not comparable country-wide findings. The recommendations below are therefore assessed for legal fit and feasibility, with their actual performance reserved for subsequent empirical testing.

Remedial Coherence and Jurisdiction-Specific Safeguards

The main doctrinal finding is that confidentiality, statutory eligibility, investigative jurisdiction, procurement review, and relief for retaliation must be assessed as separate but connected legal functions. A secure intake channel is insufficient if it cannot identify the authority responsible for a protection decision; equally, a confidentiality rule does not necessarily authorize a remedy for dismissal. The proposed safeguard framework therefore distinguishes measures that agencies can implement within existing powers from measures requiring a statutory change. Feasibility is assessed against three conditions: a competent receiving body, a defined decision or referral duty, and an existing route for challenging adverse treatment. Research on institutional reporting supports attention to organizational credibility, but cannot convert desirable safeguards into rights not contained in legislation (Latan et al., 2023; Krügel & Uhl, 2023). The comparative test is whether a reform closes a documented legal interface without assigning one institution powers that belong to another.

Indonesia's immediate administrative priority is to connect procurement complaint handling to LPSK's existing protection assessment while preserving the independence of each decision. Procurement units could provide confidential referrals, written acknowledgements, and information on when Article 49(3) and Article 51 of Law No. 3 of 2026 may apply (Republic of Indonesia, 2026). Once LPSK issues a relevant recommendation, Article 52(2) supplies the legal basis for requiring the competent recipient to implement it. Article 10 already identifies safeguards against certain claims and

adverse treatment for good-faith reporting, but it should not be read as establishing a single automatic reinstatement remedy for all procurement employees. An explicit cross-agency escalation mechanism for ignored referrals or workplace consequences may therefore require further regulatory clarification, and any new adjudicative jurisdiction would need a valid legal basis. Administrative case logs and restricted identity access are more immediately feasible than creating a new court or assuming that every administrative complaint is a criminal case (Prakasa et al., 2023). Table 5 sets out the screening stages necessary to avoid those errors.

Table 5. Disclosure Eligibility and Referral Decision Points

Stage	Required Determination	Safeguard Against Error
Intake	Which authority has jurisdiction over the allegation?	Secure reporting and acknowledgement
Classification	Administrative irregularity, possible offence, or protected disclosure?	No automatic finding of guilt
Protection	Does an applicable statutory entitlement or threshold apply?	Separate and documented protection assessment
Investigation	Which body may obtain evidence and decide next steps?	Restricted identity access and lawful referral

Malaysia can make better use of remedial powers already present in Act 711 rather than rely solely on a future procurement tribunal. Sections 14–16 provide a pathway from a detrimental-action complaint to investigation and possible court-ordered damages, injunctions, reinstatement, or related relief, subject to the statute's conditions (Malaysia, 2010). Section 5A, inserted by Act A1777 and effective from January 2026, gives the new committee a lawful basis to monitor non-confidential information about disclosures and complaints (Malaysia, 2025). Administrative measures could specify an enforcement-agency contact, require traceable referrals, and aggregate the time taken to examine retaliation complaints without exposing identity-protected information. The committee cannot independently overturn tender awards or compel remedies beyond its granted powers; allocating it such authority would require legislative change. Act 882, not yet in force at the cut-off, should be treated as a prospective procurement reform and not a current remedy for protected reporters (Malaysia, 2026). Such separation makes implementation feasible without overstating the effects of either the 2025 amendment or the procurement statute (Gunasegaran et al., 2025).

Singapore's feasible short-term response is to clarify where a procurement corruption report should be filed and which confidentiality obligations govern its handling. CPIB guidance can distinguish anonymous reporting, the statutory restrictions and exceptions under section 36 of the Prevention of Corruption Act 1960, and the limits of that provision outside the proceedings it regulates (Corrupt Practices Investigation Bureau, 2026; Singapore, 1960). Procurement administrators can direct qualifying supplier challenges to the mechanism established under sections 7–18 of the Government Procurement Act 1997 without implying that it hears employee retaliation claims (Singapore, 1997). These administrative clarifications do not need to alter the existing tribunal's jurisdiction. A comprehensive, disclosure-specific remedy for workplace retaliation, such as reinstatement or damages where none otherwise applies, is a different proposal: its scope, eligibility test, adjudicator, and exceptions would require express legislative consideration. This distinction avoids treating an identity rule as a general whistleblower protection statute (Clark, 2023).

The practical lessons are transferable only at the level of institutional design, not through wholesale transplantation of another country's law. Indonesia offers an example of case-specific protection assessment and written recommendation duties; Malaysia provides more explicit proceedings addressing detrimental action; and Singapore illustrates a focused confidentiality guarantee within corruption proceedings (Republic of Indonesia, 2026; Malaysia, 2010, 2025; Singapore, 1960). None alone supplies the full disclosure-to-remedy sequence for every procurement-related complainant. A transferable administrative standard is a secure acknowledgement, recorded jurisdictional screening, authorized referral, and non-identifying outcome monitoring. Legislative changes are a separate category: creating a general employee retaliation remedy in Singapore, widening a jurisdiction's

statutory disclosure channels, or establishing a new tribunal cannot be achieved merely by administrative circular. Research on reporting-channel trust reinforces the value of procedural clarity but does not establish the legal validity of a proposed reform (Novaro et al., 2024; Vandekerckhove et al., 2026).

The proposed safeguards should be implemented in a sequence consistent with each existing mandate. Intake officials should record the recipient, subject matter, and confidentiality restrictions before an allegation is transferred. A separate screening note should explain whether it concerns a procurement irregularity, a potential corruption offence, a protection application, or retaliation; one report may require more than one lawful route. Protection decision-makers should document the eligibility test and the reasons for their decision without prejudging whether procurement misconduct occurred. Review of a refusal, delayed referral, or adverse employment action should then be directed to the body that actually has legal authority under the applicable statute. Agencies can maintain restricted-access logs and publish aggregate non-identifying statistics within existing administrative powers, but a new enforceable right of appeal or compensation requires legislation where no such entitlement exists. Table 6 distinguishes operational steps from the legal objective pursued; it does not purport to confer new powers on the listed institutions (Maulidi, 2026).

Table 6. Proposed Safeguards and Legally Distinct Purposes

Safeguard	Administrative Operation	Legal Objective
Secure intake	Restricted access, independent receiving channel	Prevent avoidable identification
Reasoned classification	Document jurisdiction and statutory threshold	Preserve legality and procedural fairness
Protective assessment	Record threat, eligibility, and decision	Separate reporter safety from allegation merits
Independent review	Refer refusal, inaction, and retaliation to competent reviewer	Use existing remedies; new adjudicative powers require law
Monitoring	Publish aggregated, non-identifying outcomes	Permit institutional scrutiny without disclosure

Protection against knowingly fabricated allegations should not be confused with removal of safeguards whenever an investigation does not substantiate a report. A finding that procurement corruption was not proven is different from evidence that the reporter deliberately made a false statement; the statutory test and fair procedure must be applied separately. Malaysia's section 11 of Act 711 regulates the revocation of protection, with the 2025 amendment providing a qualified power to maintain it in circumstances specified by subsection 11(1A) (Malaysia, 2010, 2025). Indonesia's Article 10(1) expressly conditions its protections on good-faith reporting, making the reporter's conduct, not simply the outcome of the procurement investigation, relevant (Republic of Indonesia, 2026). Singapore's section 36 likewise provides defined judicial exceptions to its informer confidentiality rule (Singapore, 1960). Any proposed adverse-action review should therefore address causal links between disclosure and treatment, reasons for protective decisions, and the distinction between unproven and intentionally false claims (Otchere et al., 2023; Jeon & Jeong, 2024).

The documentary evidence limits what can be concluded about feasibility and effectiveness. A comparison of statutory rights can identify which administrative measures already fit within a competent agency's powers and which changes require parliamentary action, but cannot establish their cost, adoption rate, or effects on reporting behaviour. Comparable data on protection applications, referrals, decision time, employer sanctions, reinstatement, and procurement investigations were not available for all three jurisdictions. Indonesian research on investigative audits and public employees' intentions shows why future study should examine both official case records and perceptions of procedural safety (Zahra et al., 2024; Zhang et al., 2025). Research designs could test whether written referrals shorten delay and whether remedies against retaliation are invoked in practice, while controlling for different statutory thresholds. No rank ordering of national protection effectiveness follows from this legal analysis. Its central outcome is a jurisdiction-sensitive distinction among

recognized legal rights, administratively feasible safeguards, and legislative proposals requiring independent evaluation.

CONCLUSION

This study develops a disclosure-to-remedy framework for comparing whistleblower protection in public procurement across six legal indicators: personal scope, authorized reporting, confidentiality, anti-retaliation rights, institutional decision-making, and procurement review. The principal doctrinal finding is not that one country has the strongest regime, but that the legal consequences of a disclosure depend on which institutional route it enters. Indonesia's Law No. 3 of 2026 recognizes reporters and informants subject to case-related and risk-based protection decisions and expressly identifies good-faith safeguards under Article 10 (Republic of Indonesia, 2026). Malaysia's Act 711, strengthened by Act A1777 effective in January 2026, couples an enforcement-agency disclosure route with defined detrimental-action remedies under sections 14–16 (Malaysia, 2010, 2025). Singapore's section 36 of the Prevention of Corruption Act 1960 safeguards informer identity in specified proceedings, while its procurement challenges remain a different legal process (Singapore, 1960, 1997). Malaysia's Act 882 had been enacted but was not yet in force at the legal cut-off and therefore cannot be counted as an operative tender-remedy pathway (Malaysia, 2026). These distinctions explain why confidentiality, protection decisions, investigations, and remedies cannot be treated as interchangeable protections.

The comparative lessons support tailored steps rather than a uniform institutional model. Indonesia can improve administrative referral from procurement units to LPSK and document implementation of recommendations already made obligatory under Article 52(2), while any new occupational adjudication mechanism requires a separate legal basis. Malaysia can strengthen enforcement-agency routing and use the Act A1777 committee to monitor non-confidential protection outcomes without assigning it procurement-adjudication powers; implementation of Act 882 must await lawful commencement. Singapore can clarify CPIB intake and section 36 confidentiality exceptions immediately, but a general statutory retaliation remedy for procurement reporters would require legislative assessment if protection is unavailable under existing law. In all three systems, secure acknowledgement, restricted information sharing, reasoned classification, and documented referrals are administratively plausible safeguards only to the extent that they remain within existing competences. These are recommendations derived from doctrinal gaps, not observed improvements in reporting, enforcement, or reinstatement outcomes. Future empirical research should examine actual decisions, institutional referrals, retaliation complaints, and reporter experiences before any claim of effectiveness is advanced. The study's theoretical contribution is the separation of legal rights from procedural interfaces; its practical contribution is a roadmap identifying which gaps may be addressed administratively and which require legislative reform.

REFERENCES

Akbar, F., Maria, M., & Choiruddin, C. (2023). Pengaruh e-procurement dan whistleblowing system terhadap pencegahan fraud pengadaan barang dan jasa. *Kompeten: Jurnal Ilmiah Ekonomi dan Bisnis, 2*(2), 464–472. https://doi.org/10.57141/kompeten.v2i2.81

Alfitra, A., Rambe, M. S., Yanto, O., & Bahtiar, A. (2025). Criminal acts of corruption by state officials in procurement of goods and services: Study of the role of justice collaborators and whistleblowers in the age of technology. *Journal of Indonesian Legal Studies, 10*(2), 855–886. https://doi.org/10.15294/jils.v10i2.8341

Ansori, A. (2025). Strengthening whistleblower protection through legal reform and Islamic ethics in combating corruption in public institutions. *Journal of Islamic Economics Lariba, 11*(1). https://doi.org/10.20885/jielariba.vol11.iss1.art16

Azmi, K. S. A. (2023). Exploring public procurement in Malaysia: How institutional arrangements manufacture fraudulent practices. *International Journal of Procurement Management, 16*(2), 275–291. https://doi.org/10.1504/IJPM.2023.128480

Clark, D. R. (2023). Embracing whistleblowing for enhanced firm self-regulation. *Business Horizons, 66*(6), 817–833. https://doi.org/10.1016/j.bushor.2023.05.003

Corrupt Practices Investigation Bureau. (2026). *Lodging of corruption complaints*. https://www.cpib.gov.sg/faq/lodge-corruption-complaints/

Dani, B. S., & Revindo, M. D. (2025). Implementation of e-procurement policy and corruption in public procurement: The case of Indonesia. *International Journal of Electronic Governance, 17*(2), 208–221. https://doi.org/10.1504/IJEG.2025.148167

Dewi, H. R., Mahmudi, M., & Aini, N. N. (2023). Internal whistleblowing intentions among Indonesian civil servants. *JRAK, 15*(1). https://doi.org/10.23969/jrak.v15i1.6577

Faradilla, H., & Sofyan, E. (2024). Pengaruh penerapan e-procurement, sistem pengendalian internal dan whistleblowing system terhadap pencegahan fraud pengadaan barang dan jasa pemerintah Kabupaten Pasaman Barat. *Jurnal Nuansa Karya Akuntansi, 2*(2), 234–246. https://doi.org/10.24036/jnka.v2i2.56

Gunasegaran, M., Basiruddin, R., & Rizal, A. M. (2025). E-procurement management fraud: In the context of Malaysian public sector. *International Journal of Procurement Management, 24*(4), 514–533. https://doi.org/10.1504/IJPM.2025.149958

Hariz, A. A., Nugroho, H., & Ridwan, R. (2024). Reconstruction of legal protection for civil servants as whistleblowers in eradicating corruption crimes in Indonesia. *Journal of Law and Legal Reform, 5*(3), 1185–1226. https://doi.org/10.15294/jllr.v5i3.16334

Hasanah, A. N., Maria, M., & Oktarida, A. (2023). Pengaruh e-procurement dan whistleblowing system terhadap pencegahan fraud pengadaan pemerintah Kabupaten Banyuasin. *Kompeten: Jurnal Ilmiah Ekonomi dan Bisnis, 2*(3), 631–637. https://doi.org/10.57141/kompeten.v2i3.85

Hosnah, A. ul, Ghapa, N. binti, Nuraeny, H., Djarkasih Putro, S. H., & Prihatini, L. (2025). Comparison of Malaysian and Indonesian whistleblower legal protection as a tool for criminalization elimination. *Jurnal Media Hukum, 32*(1), 114–133. https://doi.org/10.18196/jmh.v32i1.24751

Jeon, D., & Jeong, J. (2024). Does performance appraisal fairness alleviate police officers' organizational silence? Considering the moderating effect of trust. *International Journal of Law, Crime and Justice, 79*, Article 100703. https://doi.org/10.1016/j.ijlcj.2024.100703

Kang, M. M. (2023). Whistleblowing in the public sector: A systematic literature review. *Review of Public Personnel Administration, 43*(2), 381–406. https://doi.org/10.1177/0734371X221078784

Kang, M. M., & Lee, D. (2025). Can whistleblowing reshape public organizations? Examining the consequences of whistleblowing on procedural justice and perceived organizational performance. *International Public Management Journal, 28*(3), 368–389. https://doi.org/10.1080/10967494.2024.2387206

Krügel, S., & Uhl, M. (2023). Internal whistleblowing systems without proper sanctions may backfire. *Journal of Business Economics, 93*, 1355–1383. https://doi.org/10.1007/s11573-023-01144-w

Latan, H., Jabbour, C. J. C., Ali, M., Jabbour, A. B. L. S., & Vo-Thanh, T. (2023). What makes you a whistleblower? A multi-country field study on the determinants of the intention to report wrongdoing. *Journal of Business Ethics, 183*, 885–905. https://doi.org/10.1007/s10551-022-05089-y

Lee, D. S., Walter, A. S., & Park, S. (2023). Anti-corruption policy and whistle-blowing intentions: Quasi-experimental evidence from meritocratic civil service systems. *Administration & Society, 55*(6). https://doi.org/10.1177/00953997231162528

Lembaga Perlindungan Saksi dan Korban. (2024). *Peraturan Lembaga Perlindungan Saksi dan Korban Nomor 2 Tahun 2024 tentang pengelolaan pengaduan pelayanan publik dan whistleblowing system di lingkungan Lembaga Perlindungan Saksi dan Korban*. https://peraturan.bpk.go.id/Details/304986/peraturan-lpsk-no-2-tahun-2024

Malaysia. (2010). *Whistleblower Protection Act 2010 (Act 711)*. https://mylaw.my/legislation/whistleblower-protection-act-2010

Malaysia. (2025). *Whistleblower Protection (Amendment) Act 2025*. https://mylaw.my/legislation/akta-perlindungan-pemberi-maklumat-pindaan-2025

Malaysia. (2026). Government Procurement Act 2026 (Act 882; enacted, not yet in force as of 20 November 2026). https://lom.agc.gov.my/ilims/upload/portal/akta/outputaktap/3522709_BI/Act%20882%20-%20GOVERNMENT%20PROCUREMENT%20ACT%202026.pdfhttps://mylaw.my/legislation/government-procurement-act-2026

Maulidi, A. (2026). Processing, sensemaking, and organizing moral excuses of whistleblowers in public organizations: Religiosity perspectives. *Financial Accountability & Management*. Advance online publication. https://doi.org/10.1111/faam.70046

Nazaruddin, I., Ramadhanty, R., & Yani, I. (2025). Driving whistleblowing intention in public sector organizations: Evidence from local government agencies in Yogyakarta. *Public Accounting and Sustainability, 2*(2), 116–128. https://doi.org/10.18196/pas.v2i2.52

Novaro, R., Nasi, G., Cucciniello, M., & Grimmelikhuijsen, S. (2024). The power of framing: The role of information provision in promoting whistleblowing. *Public Administration, 102*(4), 1342–1365. https://doi.org/10.1111/padm.12977

Otchere, O. A. S., Owusu, G. M. Y., & Bekoe, R. A. (2023). Determinants of whistleblowing intentions of accountants: A middle range theoretical perspective. *Journal of Financial Crime, 30*(5), 1162–1181. https://doi.org/10.1108/JFC-07-2022-0168

Prakasa, S. U. W., Hariri, A., Haq, H. S., Arafah, A. R., & Sahid, M. M. (2023). Public procurement nexus social for mitigate the corruption: Lesson from Indonesia. *Lex Scientia Law Review, 7*(2). https://doi.org/10.15294/lesrev.v7i2.72630

Puspita, A. C., & Gultom, Y. M. L. (2024). The effect of e-procurement policy on corruption in government procurement: Evidence from Indonesia. *International Journal of Public Administration, 47*(2), 117–129. https://doi.org/10.1080/01900692.2022.2093900

Republic of Indonesia. (2025). *Presidential Regulation No. 46 of 2025 on the second amendment to Presidential Regulation No. 16 of 2018 on government procurement*. https://peraturan.bpk.go.id/Details/318647/perpres-no-46-tahun-2025

Republic of Indonesia. (2026). *Law No. 3 of 2026 on the protection of witnesses and victims (Undang-Undang Nomor 3 Tahun 2026 tentang Pelindungan Saksi dan Korban)*. https://peraturan.bpk.go.id/Details/349942/uu-no-3-tahun-2026

Singapore. (1960). *Prevention of Corruption Act 1960 (2020 Revised Edition)*. https://sso.agc.gov.sg/Act/PCA1960

Singapore. (1997). *Government Procurement Act 1997 (2020 Revised Edition)*. https://sso.agc.gov.sg/Act/GPA1997

Suardi, I., Rossieta, H., Diyanty, V., & Djakman, C. (2025). The acceptance of procurement system in affecting corruption in the Indonesian Government: User perspective. *Journal of Entrepreneurship and Public Policy, 14*(4), 561–583. https://doi.org/10.1108/JEPP-05-2024-0077

Suardi, I., Rossieta, H., Djakman, C., & Diyanty, V. (2024). Procurement governance in reducing corruption in the Indonesian public sector: A mixed method approach. *Cogent Business & Management, 11*(1), Article 2393744. https://doi.org/10.1080/23311975.2024.2393744

Tuan Abdullah, T. N. M., Mohamed, I. S., & Nazuri, S. N. S. (2024). Factors influencing whistleblowing intentions within Malaysian enforcement agencies. *International Journal of Research and Innovation in Social Science, 8*(10), 3068–3084. https://doi.org/10.47772/IJRISS.2024.8100258

Vandekerckhove, W., Fotaki, M., Kenny, K., & Özdemir Kaya, D. D. (2026). Signalling trustworthiness of internal whistleblowing channels in organizations: Temporality matters! *Organization Studies, 47*(3). https://doi.org/10.1177/01708406251317262

Zahra, F., Abdullah, M. I., Din, M., Fadli, M., Besar, H. A. H., & Ali, J. K. (2024). Investigating the structural model of whistle blowing system on government procurement fraud: Examining mediating effect of investigative audit. *International Journal of Economics and Financial Issues, 14*(6), 302–309. https://doi.org/10.32479/ijefi.16150

Zhang, Y., Hung, W.-J., Dong, H.-K., & Chen, D.-Y. (2025). Public employees' whistleblowing intention: Explanation by an adapted theory of planned behavior. *Public Administration, 103*(1), 115–135. https://doi.org/10.1111/padm.13009