



Regulations and Guidelines for the Conduct of Elections, 2026



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Foreword

The Independent National Electoral Commission (herein referred to as the Commission), pursuant to Section 160(1) of the Constitution of the Federal Republic of Nigeria, 1999 (as amended) and Section 151 of the Electoral Act, 2026, hereby issues the Regulations and Guidelines for the Conduct of Elections, 2026. It replaces the Regulations and Guidelines for the Conduct of Elections, 2022, which was made under the repealed Electoral Act, 2022.

The Commission is empowered under Paragraph 15, Third Schedule, Part I, of the Constitution to conduct elections into various political offices created by the Constitution.

These Regulations and Guidelines reflect the Commission's commitment to transparent, credible, technology-driven and legally compliant electoral processes. They provide the operational framework for the conduct of elections and give practical effect to the provisions of the Electoral Act, 2026, while responding to lessons from previous elections and evolving developments in election administration.

In developing these Regulations and Guidelines, the Commission undertook extensive consultations and considered judicial decisions, reports of election observers, and submissions from political parties, security agencies, civil society organisations, development partners and other stakeholders. The result is a more comprehensive and responsive regulatory framework aimed at deepening public confidence in the electoral process.

A number of important innovations have been introduced to strengthen electoral integrity, transparency and accountability.

Notably, the Regulations provide a clearer framework regarding ballot papers bearing the official mark prescribed by the Commission. The provisions define the components of the official mark, including the official stamp, signature, date and serial number traceable to the ballot booklet issued for the election. They also establish procedures for the treatment, documentation, reporting and escalation of ballot papers rejected for lack of official marks, while preserving statutory safeguards relating to the consideration of such ballots in circumstances of a tie as permitted under the Electoral Act, 2026. These measures are intended to reinforce ballot authenticity, prevent manipulation and strengthen the integrity of the vote-counting process.

The Regulations also introduce clearer procedures for the electronic transmission and verification of polling unit results through the Bimodal Voter Accreditation System (BVAS) and the INEC Result Viewing Portal (IReV). They provide for the electronic transmission of validated polling unit results and scanned copies of Forms EC8A series directly from the Polling Unit, while establishing transparent contingency procedures in the event of transmission failure. The framework ensures that election officials, polling agents and stakeholders are informed of technical challenges, provides for institutional verification of transmission failures at the collation level, and preserves the integrity of the process through the use of duly authenticated result forms in accordance with the Electoral Act, 2026, and these Regulations and Guidelines. These provisions are designed to enhance transparency, result traceability and public confidence in the management of election results.

Furthermore, these Regulations and Guidelines strengthen procedures for result management and collation, improve accountability mechanisms for election officials, enhance the deployment and management of BVAS, and simplify aspects of the collation framework through the harmonisation of relevant forms and procedures.

To address the logistical challenges posed by large polling units, the procedure to be followed where multiple Bimodal Voter Accreditation System (BVAS) devices are deployed is also

addressed, thereby enhancing the efficiency and accuracy of voter accreditation and result capture. Moreover, the merger of the Result and Collation Forms—specifically, the consolidation of Form EC8B and other related forms—aims to streamline the collation process, reduce delays, and foster greater transparency at every stage.

Additional provisions have also been incorporated to advance inclusivity and guarantee greater access for persons with disabilities, elderly voters, pregnant women and nursing mothers.

These innovations, among others outlined in this document, demonstrate our unwavering dedication to conducting free, fair, and credible elections that truly reflect the will of the people. We remain committed to continuous improvement and innovation, leveraging technology and best practices to uphold our democratic principles. Accordingly, all stakeholders are enjoined to familiarise themselves with these Regulations and Guidelines and comply strictly with their provisions in the collective interest of peaceful, credible, free and fair elections.

On behalf of the Commission, I commend all stakeholders—INEC staff, security agencies, political parties, civil society organizations, and voters—for their cooperation and commitment to a seamless electoral process. Together, we can strengthen Nigeria’s democracy and build a future founded on transparency, trust, and accountability.



Professor Joash Ojo Amupitan, SAN
Chairman,
Independent National Electoral Commission (INEC)

30th April, 2026

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Regulations and Guidelines for the Conduct of Elections, 2026

In exercise of the powers conferred by the Constitution of the Federal Republic of Nigeria 1999 (as amended) and the Electoral Act 2026, the Independent National Electoral Commission (INEC) herein referred to as “the Commission” issues the following regulations and guidelines for the conduct of Elections (General Election, Off-Cycle Elections, Bye-elections, Re-run Elections, Supplementary Election and Federal Capital Territory (FCT) - Area Councils Election). These Regulations and Guidelines are issued pursuant to section 160 (1) of the Constitution of the Federal Republic of Nigeria 1999 (as amended) and Section 151 of the Electoral Act, 2026. They supersede all other regulations and/or guidelines on the conduct of elections issued by the Commission and shall remain in force until replaced by new Regulations and Guidelines or updated by way of revisions or supplementary regulations and guidelines supported by Decision Extracts of the Commission or an official gazette.

PART I – ELECTIONS AND ARRANGEMENTS FOR THEIR CONDUCT

1. These Regulations and Guidelines shall apply to the conduct of elections to the following offices:
 - (i) President and Vice President;
 - (ii) Governor and Deputy Governor;
 - (iii) National Assembly (Senate and House of Representatives);
 - (iv) State Houses of Assembly;
 - (v) Chairmen and Vice-Chairmen of the Federal Capital Territory (FCT) Area Councils; and
 - (vi) Councillors of Federal Capital Territory (FCT) Area Councils Legislature.

Elections to which these Regulations and Guidelines Apply
2. Election to the office of President and Vice President as well as National Assembly shall hold on the Third Saturday of January of any General Election year or as may be determined by the Commission, while election to the Office of Governor and Deputy Governor and the State Houses of Assembly shall hold three (3) weeks thereafter.

Date of General Election
3. An off-cycle Governorship election shall hold on the Saturday following the 100th day to the end of the tenure of the incumbent, or as may be determined by the Commission.

Date of Off-Cycle Governorship Elections
4. (a) Whenever the end of tenure of Federal Capital Territory (FCT) Area Councils coincides with a General Election year, election into the office of Chairman and Vice Chairman and Councillors of the Area Councils shall be held with the election for Governor and Deputy Governor and the State Houses of Assembly.

Date of FCT Area Council Elections

 - (b) Where the end of tenure of Federal Capital Territory (FCT) Area Councils does not coincide with a General Election year, the election to the office of Chairman and Vice-Chairman and Councillors of the Area Councils shall hold on the Saturday following the 100th day to the end of the tenure of the incumbent, or as may be determined by the Commission.

5. A person shall be eligible to vote at an election conducted by the Commission if:
- Persons Eligible to Vote**
- (i) He/she is a Nigerian Citizen
 - (ii) He/she is a registered voter
 - (iii) His/her name appears in the Register of Voters and
 - (iv) He/she presents a valid Permanent Voter's Card (PVC)/ a downloadable copy (Section 18(1) of the Electoral Act 2026) at his/her Polling Unit and
 - (v) His/her biometric data is authenticated by the Bimodal Voter Accreditation System (BVAS).
6. Poll Officials, Collation and Returning Officers as appointees of the Commission and Security Officials on election duty shall abide by the oath of loyalty and neutrality for Election Officials, as provided in Section 26(1) of the Electoral Act 2026, and act in accordance with extant Regulations and Guidelines of the Commission.
- Poll officials, Collation/ Returning Officer and Security officer on election duty**
7. Security Agents on election duty shall:
- Role of Security Agents**
- i. Provide security at the Polling Units/Polling Stations and Collation Centres to ensure that the Polling Units, counting of ballots, collation and declaration of results are conducted without any disturbance;
 - ii. Take necessary measures to prevent violence or any activity that can threaten to disrupt the elections;
 - iii. Comply with any lawful directive(s) issued by or under the authority of INEC;
 - iv. Ensure the safety and security of all election personnel and materials by escorting and guarding the materials at all levels as appropriate;
 - v. Arrest on the instruction of the Presiding Officer or other INEC officials, any person(s) causing any disturbance or preventing the smooth conduct of proceedings at Polling Units/Stations and Collation Centres;
 - vi. On the instruction of the Presiding Officer, stand at the end of the queue of voters at the Polling Unit at the official close of poll to prevent any person joining in;
 - vii. Escort the Presiding Officer and other election officials to deliver the election results, ballot boxes and other election materials safely to the RA/Ward Collation Centre; and
 - viii. Escort Collation Officers to deliver election results to the Returning Officer and subsequently to the Resident Electoral Commissioner or Electoral Officer, as the case may be, for the submission of election materials and results.
 - ix. Work harmoniously with the election officials and not interfere/disrupt the Electoral process.
8. Voting in any election to which these regulations and guidelines apply shall take place at Polling Units established by the Commission.
- Where to Vote**
9. (a) Whenever practicable, Polling Units shall be located within enclosures in public places accessible to every voter, including Persons with Disability (PWDs). Where they are in open spaces, canopies may be provided.
- Location of Polling Units**
- (b) Public places include public schools, civic centres, town halls and communal open spaces. Polling Units shall not be in places of worship, palaces of traditional rulers and private homes.

10. (a) Each Polling Unit shall have a Presiding Officer (PO) and three (3) Assistant Presiding Officers (APOs) namely, APO I, APO II and APO III. **Polling Unit Officials**
- (b) The APO I shall be designated as the Poll Clerk. Where polls have commenced and the PO for any reason has to leave the Polling Unit, the APO I (Poll Clerk) shall act in his/her place, pending his/her return or replacement.
11. (a) A candidate in consultation with his/her political party may by notice appoint one person as his/her Polling Agent for each Polling Unit, one Polling Agent for each Collation Centre and one representative at each point of distribution of Electoral materials in the constituency where it is sponsoring candidate(s) for an election.
- (b) The notice referred to in 11(a) shall be in writing, signed and addressed to the Resident Electoral Commissioner and submitted through the Electoral Officer at least 14 days to the election and uploaded by the Political Party to a dedicated web portal as the Commission may decide.
- (c) The notice shall contain the names, addresses and Contact details, two recent passport photographs and sample signature of the Polling Agents and the respective Polling Units or Collation Centres to which they have been assigned, and shall be submitted or uploaded to the web portal not later than the last day stipulated in the Timetable and Schedule of Activities for the election.
- (d) Only a Polling Agent who has been accredited by the Commission in the prescribed manner shall receive a copy of the result sheet at a Polling Unit or Collation Centre.
12. No person shall be qualified to be appointed or serve as a Polling Agent of any Political Party at an election if he/she is serving as Chairman or member of a Local Government Area or Area Council, Commissioner, Deputy Governor or Governor of a State, Minister of the Federal Government, or holding elective or appointive political office, or is employed in the public service under any tier of government and has not resigned from his/her office at least three months before the election. **Qualification of Polling Agents**
13. A Polling Agent who aids and abets election malpractices at a Polling Unit or Collation Centre shall be disqualified and on the instruction of the Poll Official/ Collation/Returning Officer, removed from the Polling Unit/Collation Centre and be liable to prosecution. **Disqualification of a Polling Agent**
14. The Commission shall make available samples of relevant Electoral materials (Name, logo and acronym and establish that the materials are in the right order) for inspection by Political Parties in compliance with Section 42 of the Electoral Act 2026 and: **Inspection of Samples of Relevant Electoral Materials**
- a. Invite all Political Parties that nominated candidate(s) in the election to confirm its identity on samples of relevant Electoral materials proposed for the election;
- b. The Political Parties shall within two (2) days of the inspection, approve or disapprove in writing, their identities on the samples of the Electoral materials for the election;
- c. Any Political Party that fails to approve or disapprove its identity in writing within two (2) days of the inspection, shall not complain of unlawful exclusion as regards its identity; and
- d. Failure to participate in the inspection as notified by the Commission shall be deemed to be approval of the Political Party's identity.

PART II - ACCREDITATION AND VOTING PROCEDURE AT ELECTIONS

15. Voting shall be in accordance with the Continuous Accreditation and Voting System (CAVS) procedure as specified in these Regulations and Guidelines, the Manual for Election Officials and any other Guidelines issued by the Commission. *Method of Voting*
16. (a) No person shall be allowed to vote at any Polling Unit other than the one at which his/her name appears in the Register of Voters, he/she presents PVC/downloadable copy and is authenticated using the Bimodal Voter Accreditation System (BVAS), or as otherwise determined by the Commission. *Voting at Appropriate Polling Unit*
- b. Each Voter shall cast his/her vote in person at the Polling Unit where he/she registered or was assigned, in the manner prescribed by the Commission.
17. The Presiding Officer shall regulate the admission of voters to the Polling Unit and shall exclude all other persons except Accredited Polling agents or candidates serving as their own polling Agent, Election Officials, Security Personnel, Accredited Observers, Accredited Media and any other person who in his/her opinion has lawful reason to be admitted. *Persons Allowed into the Polling Unit*
18. Attendance Register in Polling Unit (PU) booklet will be signed by the following categories of election personnel: Presiding Officer (PO), Assistant Presiding Officer (APO), Polling Agents, Security Personnel, Accredited Observers and Media. *Polling Unit Attendance Register*
19. (a) At 8:00am or at a time prescribed by the Commission, the Presiding Officer of a Polling Unit shall introduce himself/herself, to the Poll Officials, Polling Agents and Accredited Observers present and cross-check the adequacy of Electoral materials. *Commencement of Polls*
- b. He/she shall invite the accredited Polling Agents to observe the Electoral materials to be used for the elections. Accredited Polling Agents, accredited observers or officials of the Commission, may record this process in writing or video provided that this process does not disrupt the timely opening of polls.
- c. The Presiding Officer shall record the quantity, serial numbers, and other particulars of the inspected sensitive materials in the prescribed forms for the conduct of the election.
- d. Between 8:00am and 8:30am or at a time prescribed by the Commission, the Presiding Officer shall:
- (i) Open and display the empty ballot box and confirm to all persons present at the Polling Unit that the BVAS accreditation data is zero before commencement of accreditation and voting. Thereafter close and seal the ballot box in a manner prescribed by the Commission;
 - (ii) Explain the accreditation and voting procedures to all present;
 - (iii) Separate the queue between men and women, where the culture does not allow the mingling of the genders;
 - (iv) Create a separate queue for PWDs, visibly pregnant and breast-feeding mothers as well as the elderly;
 - (v) Allow voters into the Polling Unit in an orderly queue; and
 - (vi) Declare the Polling Unit open for accreditation and voting at 8:30am.
20. (a) In accordance with Section 47 (2) of the Electoral Act 2026, a person intending to vote shall be verified to be the same person on the Register of Voters by the use of the Bimodal Voter Accreditation System (BVAS) or any *Mandatory Use of the Bimodal Voter Accreditation System (BVAS)*

other device approved by the Commission, in the manner prescribed in these Regulations and Guidelines.

- (b) Any poll official who fails to verify voters in the manner prescribed by the Commission shall be deemed to be guilty of dereliction of duty and shall be liable to prosecution.

- 21. (a) On election day, accreditation and voting shall commence at 8.30am and close at 2:30pm or as maybe determined by the Commission, provided that all voters already on the queue by 2:30pm shall be allowed to accredit and vote.

**Accreditation
and Voting**

- (c) The accreditation process shall comprise of:

- (i) Checking the Permanent Voter's Card (PVC)/downloadable copy of the voter;

- (ii) Successful identification of the voter in the BVAS;

- (iii) Authentication of the voter by matching his/her fingerprints or face (facial recognition) using the BVAS;

- (iv) Successful identification of the voter in the Register of Voters;

- (v) Completing Forms EC40H(I) – PWD Voter Information and Statistics;

- (vi) Applying indelible ink to the cuticle of the finger of the voter (where available); and

- (vii) Priority voters' queue for pregnant women, nursing mothers, aged persons, and persons with disabilities.

- (d) The voter shall present himself/herself to the APO III for the Polling Unit who shall:

- (i) Determine that he/she is at the correct Polling Unit. If the APO III is unable to determine the correct Polling Unit of the voter from his/her PVC/downloadable copy, this should be ascertained from the list of voters pasted at the Polling Unit or as prescribed by the Commission;

- (ii) Upon inspection of the PVC/downloadable copy presented by the voter, if the APO III discovers that the PVC/downloadable copy is not for the Polling Unit, the APO III shall advise the voter to proceed to the appropriate Polling Unit;

- (iii) Check whether the voter is a person with disability and needs assistive device(s)/facilities to aid the voting process;

- (iv) Request for the PVC /downloadable copy from the voter, provided that any intending voter without a valid PVC/downloadable copy shall not be allowed to vote;

- (v) Confirm that the voter has not voted anywhere else by inspecting the cuticle of his/her fingernails, and if satisfied direct the voter to the APO I;

- (vi) APO III shall at this point create a separate priority for persons with disabilities and provide any further assistance to them as may be determined by the Commission.

- (vii) If the voter is at the right polling unit and confirms to the APO III that he or she is a person with disability, the APO III shall immediately inform him or her of the availability of priority voting and direct him or her to the queue for PWDs; and

- (viii) If the PWD cannot effectively communicate with the APO III due to hearing or speech impairment, the APO III shall direct the

PWD to the Election Day written instruction (Form EC 30 PWD) for more directive. Attention to such PWD shall be prioritised.

- (d) The APO I shall:
- (i) Call up the Voter's data on the BVAS by reading the bar code on the back of the PVC or reading the QR code against the name of the voter in the Register of Voters or entering the last six digits of the Voter Identification Number (VIN) of the voter into the BVAS or searching the BVAS with the surname of the voter;
 - (ii) On appearance of the voter' data on the BVAS the APO I shall ascertain that the photograph on the PVC is that of the voter and that the Polling Unit details correspond with those of the Polling Unit;
 - (iii) Request the Voter to place his/her thumb or any other finger (where possible) in the place provided on the BVAS for authentication or, if this fails, match the face of the voter to the picture in the BVAS using the device's facial recognition facility; and
 - (iv) if the fingerprint or face of the voter matches, request the voter to proceed to APO II.
- (e) The verified voter shall then proceed to the APO II who shall:
- (i) Request for the Voter's PVC;
 - (ii) Check the Register of Voters to confirm that the voter's details: name, Voter Identification Number (VIN) and others as contained in the Register of Voters;
 - (iii) Tick the appropriate box of the horizontal boxes on the right margin beside the voter's details on the Register, showing the category of election and that the person's name is on the Register of Voters;
 - (iv) Provide voters with disability the appropriate voting assistive materials, where available, according to their respective disability status;
 - (v) Document the status of the voter; if the voter is a PWD by completing the PWD Form EC40H as prescribed; and
 - (vi) Apply indelible ink to the cuticle of the finger (where available) to indicate that the voter has been accredited to vote in that election.
- (f) The accredited voter shall proceed to the PO who shall:
- (i) Check the cuticle of the finger/thumbnailed of the voter (where available) to confirm that he/she has been accredited;
 - (ii) On being satisfied that the person before him/her has been duly accredited, stamp, sign and write the date of the election on the back of the ballot paper(s) for the respective categories of elections;
 - (iii) Request the voter to remove any cell phone or photographic device in his/her possession before proceeding to voting cubicle;
 - (iv) Direct the voter to the voting cubicle to mark his/her choice on the ballot paper;
 - (v) Ensure that the voting cubicle and ballot box are accessible for PWD to independently complete the voting process; and
 - (vi) Ensure that the voter deposits the marked ballot paper in the

appropriate ballot box.

22. Where a voter cannot be identified by the BVAS for the Polling Unit using the methods outlined in Clause 19 (d) of these Regulations and Guidelines or where the voter's fingerprint or face cannot be matched with the details in the BVAS after three trials, the voter shall not be allowed to vote. In that case, the APO I shall:
- Failure of Accreditation*
- i. Advise the voter to use appropriate channels to notify the Commission (through the Resident Electoral Commissioner) of his/her failure to accredit;
 - ii. Politely request the voter to leave the Polling Unit; and
 - iii. Tick the appropriate box against the voter's name labelled FA (denoting "Failed Accreditation") at the left margin of the voter's details on the register.
23. Where a Polling Unit has more than 1,250 voters, such number of registered voters above the specified threshold determined by the Commission, more than one BVAS may be deployed for accreditation.
- Deployment of more than one BVAS in a Polling Unit*
- a) The Commission shall publish the list of Polling Units where multiple BVAS will be deployed not later than 14 days before election day and shall make this information available through:
 - I. The Commission's Official website,
 - II. The Commission's State Offices and the Federal Capital Territory (FCT) Office,
 - III. The Commission's Local Government Area (LGA)/ Area Council Offices,
 - IV. Stakeholders during the Stakeholders meetings preceding the election, and;
 - V. The affected Polling Unit(s) on the Day of the Election.
 - b) Voters shall be assigned to each BVAS using the first alphabet of their surnames, or in any manner determined by the Commission for that election.
 - c) The Commission shall display the list of the register of voters as assigned to each BVAS at the affected Polling Unit on the Day of Election.
 - d) There shall be one Presiding Officer for the Polling Unit notwithstanding the number of BVAS deployed, however, the Commission may appoint additional Assistant Presiding Officers (APOs) to undertake additional functions to facilitate accreditation and voting.
 - e) The Presiding Officer shall, on conclusion of accreditation, voting and counting of ballot papers:
 - i. Request for all the BVAS used for accreditation in the Polling Unit,
 - ii. Add all the number of accredited voters in all the deployed BVAS together,
 - iii. Record the total accredited voters in the Form EC8A Series and the e-EC8A in the BVAS, and;
 - iv. There shall be only one result sheet (Form EC8A series) for the Polling Unit irrespective of the number of BVAS deployed and shall be the result to be transmitted to the IRev Portal.

24. Where the PVC presented by the voter is not for the Polling Unit, the APO I shall politely inform the voter and advise him/her to proceed to the appropriate Polling Unit. *PVC at the Wrong Polling Unit*
25. Any person who presents the PVC of another person with an intention to use it to vote, shall not be allowed to vote and is liable to arrest and prosecution. *Presentation of PVC Belonging to Another Person*
26. (a) In the event of sustained malfunction of the Bimodal Voter Accreditation System (BVAS), the Presiding Officer (PO) shall: *Sustained Malfunction or Replacement of BVAS and Continuation of Elections*
- (i) Immediately inform Supervisory Presiding Officer (SPO), RATECH, RA Supervisor, the Electoral Operation Support Centre (EOSC), LGA Supervisor and the Electoral Officer (EO)
- (ii) Inform the voter and Polling agents of the situation
- (iii) Suspend accreditation and voting until a new BVAS is made available
- (b) Where a replacement BVAS is not available by 2:30pm, the Presiding Officer shall:
- (i) Inform the voters and Polling agents that accreditation and voting for the affected polling unit shall continue the following day.
- (ii) File a report of the incident in writing to the RA supervisor through the SPO.
- (c) Where a BVAS is replaced in the middle of an election, the data of verified voters in the faulty BVAS shall be merged with data in the replacement BVAS for purposes of determining the number of verified voters.
27. (a) The Presiding Officer shall allow a voter who is visually impaired or with other forms of disability, who is unable to distinguish symbols or who has any other physical disability to be accompanied into the Polling Unit and be assisted to vote by a person chosen by him/her, other than an Election Official, a polling agent or a security personnel on election duty. *Visually Impaired or voter with disability (PWD)*
- (b) Visually Impaired registered voters may, where available, use Assistive Voting Devices such as the Braille Ballot Guide or magnifying glass.
- (c) No person shall accompany a voter to the voting area or assist a voter in marking a ballot paper, except as specified in the Electoral Act 2026 and these Regulations and Guidelines.
28. Persons with Disabilities (PWDs), visibly pregnant women, nursing or breast-feeding mothers and the elderly, shall be granted priority access to voting at the Polling Units. *Priority to Some Categories of Voters*
29. (i) A voter shall thumb mark his/her ballot paper using the ink provided
- (ii) A voter shall not make any mark on the ballot paper by which he/she may be identified. If he/she does so, such ballot paper shall be rejected provided that any print resulting from the staining of the fingerprint of the voter in the voting cubicle shall not be deemed to be a mark of identification. *Voter not to Make a Mark for Identification*
30. A voter who by accident spoils his/her ballot paper such that it cannot be used for voting may present it to the Presiding Officer and if satisfied that the ballot paper is spoilt, the Presiding Officer shall issue another ballot paper to the voter in place of the spoilt ballot paper and the spoilt ballot paper shall be marked "cancelled" by the Presiding Officer, and recorded in the EC8A result sheet provided as well as in the appropriate form in the PU booklet. *Accidental Spoiling of Ballot Paper*

31. If a person presents himself/herself to vote and the Presiding Officer is informed that there is reasonable ground to believe that the person is underage, a non-Nigerian or impersonating, the Presiding Officer shall:
- (i) Request the person giving the information to complete the prescribed form EC40D undertaking to substantiate the charge in a Court of Law.
 - (ii) Ask the person against whom the protest is made if he/she is impersonating or underage. If the person owns up, the Presiding Officer shall not allow him/her to vote and may request the Security Official on duty at the Polling Unit to arrest the person.
 - (iii) Where the person denies the charge the Presiding Officer, allows the person to vote but the presiding officer shall cause the words "protested against for impersonation" to be placed against his or her name in the marked copy of the register of voters.
 - (iv) Report the action taken in accordance with i, ii and iii above in the prescribed form EC 40D by the Commission and submit to the RA/Ward Collation Officer as well as the RA/Ward Supervisor.
32. The Presiding Officer may have a person who is acting in a disorderly manner or fails to comply with lawful order removed from the Polling Unit.
33. Telephones and other electronic devices capable of taking pictures are not allowed in voting cubicles. Voters may come to the Polling Unit with telephones and other electronic devices provided that they do not take them to the voting cubicles or take pictures of other voters while they are voting.
34. After thumb-printing the ballot, while still in the voting cubicle, the voter shall carefully fold the marked ballot paper and proceed to drop it in the appropriate ballot box. Additional ballot boxes will be provided where necessary.
35. Presiding Officers shall place the ballot boxes not more than two meters away from the voting cubicle, in the direction of the Presiding Officers and away from the Polling Agents.
36. After casting his/her ballot, the voter is free to remain within the vicinity of the Polling Unit to witness the sorting and counting of votes and the announcement of results, provided he/she is orderly.
37. (i) At 2.30pm the Presiding officer shall direct the security personnel to stand behind the last voter on the queue;
- (ii) After every voter on the queue has voted, the Presiding Officer shall declare voting closed.
38. (I) Only ballot papers with the official mark and stamp prescribed by the Commission shall be counted by the Presiding Officer.
- ii) Official marks include the official stamp, signature and date as well as the serial number of the booklet on the ballot paper.
 - iii) Whenever the Presiding Officer notices any ballot paper without the Official mark he/she should immediately endorse the word "rejected" on the ballot paper.
 - iv) A ballot paper rejected pursuant to section 63 (1) of the Electoral Act by the Presiding Officer shall be treated in accordance with the procedure specified under section 64 (3) of the Electoral Act 2026

Impersonation and Underage Voting

Power of Presiding Officer to Remove Persons from Polling Units

Prohibition of the Use of Telephones and Other Electronic/ Photographic Devices in the Voting Cubicle

Thumb-Printing and Dropping Ballots in the Ballot Box

Proper Placement of Ballot Boxes

Leave to Remain in the Vicinity of the Polling Unit after Voting

Close of Voting

Counting of Ballot Papers without the Official Mark Prescribed by the Commission

- v) The report/statement of a Presiding Officer on the rejected ballot paper(s) pursuant to section 64(3) of the Electoral Act 2026 shall be escalated in the manner prescribed by the commission to the next level of collation and up to the level of the returning officer
- vi) Rejected ballot paper(s) may however be counted by a returning officer pursuant to sections 63(2) and 64(1) of the Electoral Act only where there is a tie in order to make a return of the election; provided that the ballot paper(s) was/were from the booklet of the ballot papers used in the election and there is a serial number on the ballot paper(s).
39. (a) After voting has closed, the Presiding officer shall:
- (i) Cancel all the unused ballot papers by crossing them out;
 - (ii) Sort out the ballot papers by party and thereafter loudly count the votes scored by each political party in the presence of the Polling Agents and Accredited Observers.
 - (iii) Endorse the word “rejected” on all rejected ballot papers or the words “rejected but objected to” if an objection to the rejection of a ballot is raised by a candidate or Polling Agent.
 - (iv) The Presiding Officer shall prepare a statement on rejected ballot papers stating the number rejected, reason for rejection and their serial number using the prescribed form or he or she shall on request allow a Polling agent to copy the statement
 - (v) Allow recount of votes on demand by or Polling Agent present, provided that such a recount shall only be allowed once;
 - (vi) Enter the scores of the candidates in both figures and words in the appropriate Form EC8 series; and
 - (vii) Cross-check the scores of candidates/parties and the totals.
- (b) The Presiding Officer shall then:
- (i) Sign date and stamp the appropriate Form EC8A, EC8A(I) or EC8A(II)
 - (ii) Announce loudly the votes scored by each political party;
 - (iii) Request the candidates or their Polling Agents where available at the Polling Unit to countersign. Refusal of any candidate or Polling Agent to countersign the appropriate Form EC8A series shall not invalidate the result of the Polling Unit;
 - (iv) Give to the Polling Agents and the Police, a duplicate copy each of the completed forms and;
 - (v) Complete the PWD information boxes in the PU booklet
40. On completion of all the Polling Unit voting and results procedures, the Presiding Officer shall:
- (i) Use the BVAS to electronically transmit the validated Polling Unit results (Form EC8A). Validation shall be conducted primarily through the e-EC8A, supported by any other Commission-approved verification mechanisms.”
 - (ii) Use the BVAS to electronically transmit a scanned copy of the result of the Polling Unit (EC8A, EC8A(I) or EC8A(II)) to the IREV portal.
 - (iii) Where the transmission of the scanned copy of form EC 8A to the IREV Portal fails, the Presiding Officer shall:
 - a) Notify all present at the Polling Unit and explain the challenge,

Close of Voting Procedures, Sorting and Counting of Ballots and Recording of Votes

Electronic Transmission of Results and Upload of Results to IReV

- b) Notify the SPO, RATECH, RA Supervisor and any other designated Commission Official overseeing the election,
 - c) Include the fact of communication failure and challenges encountered in a submitted report,
 - d) Deliver the BVAS and the original copy of EC 8A to the RA/Ward Collation Officer in company of the security agents, polling agents.
 - e) The RATECH and the RA/Ward Collation Officer shall at the RA/Ward collation centre confirm the transmission failure or otherwise of the EC 8A
 - (iv) When the problem cannot be remedied at the RA/Ward Collation Centre, the Form EC8A signed and stamped by the Presiding Officer and countersigned by the candidates or polling agents where available, shall be used as the primary source of collation for that Polling Unit.
41. After completing the EC8A, and it is electronically transmitted from each Polling Unit to the IREV Portal, the Presiding Officer shall complete and paste the completed Publication of Result Poster EC60(E) at the Polling Unit conspicuously. Pasting of Form EC60(E) is mandatory and failure to do so may amount to dereliction of duty and shall be liable for prosecution. *Mandatory Pasting of Form EC60E*
42. The Presiding Officer shall keep the originals of EC8A series and the first duplicate copy for the Commission. *Custody of EC8A and Mandatory Collection of Electoral Operations Copy of Results*
43. (a). Where the total number of votes cast at a Polling Unit exceeds the number of accredited voters, the result of the election for that Polling Unit shall be cancelled and there shall be no return for the election until another poll has taken place. However, if the commission is satisfied that the result of the election will not substantially be affected by voting in the affected Polling Unit, direct that a return of the election be made. *Over Voting*
- (b). Where the total number of votes cast at a Polling Unit exceeds the number of accredited voters due to resistance or non-use of BVAS for accreditation, the result of the election of that Polling unit shall be credited with zero votes.
44. Where after a crosscheck and recount, the total sum of spoiled ballot papers, rejected ballots and valid votes is not equal to the total sum of used ballots, in such cases a discrepancy exists. The Presiding Officer shall cancel the result, fill form EC40G submit a written report to the RA/Ward Collation Officer. *Discrepancy between Number of Ballots and Votes Recorded*
45. The RA/Ward Collation Officer shall examine the report of the Presiding Officer on any discrepancy in ballots and votes and further attempt to reconcile the figures. Where the figures cannot be reconciled, the RA/Ward Collation Officer shall fill form EC40G(1) and make his/her own report to the LGA Collation Officer, attaching the Presiding Officers' Report. At this point, the Presiding Officer shall transmit the Form EC40G to the IRev Portal. *Consideration of Report of Discrepancy in Polling Unit Result by RA/Ward Collation Officer*
46. In a Polling Unit where election is not held or is cancelled in accordance with the provisions of the Electoral Act 2026 and these Regulations and Guidelines, the Presiding Officer shall fill form EC40G and report same in writing to the RA/Ward collation Officer explaining the nature of the problem and the Collation Officer shall fill form EC40 G (I). At this point, the Presiding Officer shall transmit the Form EC40 G to the IRev Portal. *Where Election was Not Held or Cancelled*

PART III - COLLATION OF ELECTION RESULTS AND MAKING OF RETURNS

47. Collation and declaration of results shall take place at locations designated by the Commission.
48. No personal staff or assistant of a Collation or Returning Officer appointed by the Commission, is allowed into the RA/Ward, LGA, Constituency or State Collation Centres. A Collation or Returning Officer requiring any assistance with his or her duties shall make a request to the Chairman of the Commission and the Commission shall provide such assistance.
49. The collation and declaration of election results shall be done at the following levels depending on the type of election:
- (i) Registration Area - RA/Ward (Collation for all elections), including that of Councillor in the case of the Federal Capital Territory (FCT);
 - (ii) Local Government Area- LGA/Area Council (Collation for all elections), including that of Chairman in the case of the Federal Capital Territory (FCT);
 - (iii) State Constituency (Collation and Declaration of State House of Assembly Elections);
 - (iv) Federal Constituency (Collation and Declaration of House of Representatives Elections);
 - (v) Senatorial District (Collation and Declaration of Senatorial District Elections);
 - (vi) Governorship (Collation and Declaration of Governorship Elections); and
 - (vii) Presidential (Collation and Declaration of Presidential Election)
50. (a) An election result shall be collated only if the Collation Officer ascertains that the number of accredited voters agrees with the number recorded in the BVAS and votes scored by Political Parties on the result sheet is correct and reconciles with the result electronically transmitted or transferred directly from the Polling Unit to collate and announce the result as prescribed in the Electoral Act 2026 and these Regulations and Guidelines.
- (b) If a Collation or Returning Officer determines that a result from a lower level of collation is not correct, he/she shall re-collate the result from the information from the lower level collate and announce a new result.
- (c) Where the INEC hardcopy of collated results from the immediate lower level of collation does not exist, the Collation Officer shall use electronically transmitted results or results from the IReV portal / the information in the BVAS to continue collation. Where none of these exist, the Collation Officer shall use the duplicate hardcopies issued by the Commission to the following:
- (i) The first duplicate copy (Electoral Operations Copy)
 - (ii) The Nigeria Police Force; and
 - (iii) Agents of Political Parties.
- (d) Where all hardcopies and the scanned copy on the BVAS are not available and the transmitted result from IRev is not available, the election shall be cancelled
51. Collation and Returning Officers are not allowed to make or receive telephone calls during collation.

Commission to Designate Locations for Collation of Election Results

Prohibition of Access to the Personal Staff of Collation and Returning Officers to Collation Centre

Levels of Collation of Election Results

Use of Results Electronically Transmitted or Transferred Directly from Polling Units for Collation

Prohibition of Phone Calls During Collation of Results

52. The following principles shall guide the collation of election results:
- (i) Voting takes place at Polling Units. Therefore, Forms EC8A series and EC60E poster are the building blocks for any collation of results;
 - (ii) All INEC staff (permanent and ad-hoc) involved in the resumed collation of results shall conduct the process with openness and transparency;
 - (iii) During the collation of results, complaints shall be heard insofar as they are not disruptive.
 - (iv) The Commission and its designated officials, including Collation Officers (COs) and Returning Officers (ROs), shall have the final say in the collation of results; and
 - (v) The collation shall be conducted in an atmosphere of mutual respect among all participants. There shall be zero tolerance for disruptive behavior and intemperate language, and all participants must act with decorum.
53. At every level of collation, where the INEC copy of collated results from the immediate lower level of collation exists, it shall be adopted for Collation.
54. Where no hardcopy of collated results is available, the results, where possible, shall be regenerated from the preceding level (Collation or Polling Unit) in accordance with Clause 50 (c) of these Regulations and Guidelines.
55. The Registration Area/Ward Collation Officer shall:
- a. Take delivery of the original copies of Forms EC8A, EC8A(I), and EC8A(II) for the Presidential, Senatorial and the House of Representatives elections, respectively, including the EC40H(I) and 40G;
 - b. Take delivery of the original copies of Forms EC8A and EC8A (I) for Governorship and the State Houses of Assembly elections, respectively;
 - c. Take delivery of Forms EC8A and EC8A(I) for the Area Council Chairmanship and Councillorship elections of the Federal Capital Territory (FCT) respectively.
 - d. Receive the BVAS from the respective Presiding Officers;
 - e. Compare the number of voters verified by the BVAS with the number of accredited voters and total votes cast for the Polling Unit as contained in the Form EC8A series for each Polling Unit;
 - f. Receive and consider, if any, the reports of discrepancies, adverse incidents and equipment failure from the Presiding Officers, including reports as contained in the EC40G series;
 - g. Submit the BVAS to the respective Supervisory Presiding Officers (SPOs), in tamper-evident envelopes;
 - h. Collate the votes entered in Forms EC8A, EC8A(I), and EC8A(II) for Presidential, Senatorial and the House of Representatives elections, respectively;
 - i. Collate the votes entered in Forms EC8A and EC8A(I) for Governorship and State Houses of Assembly elections, respectively;
 - j. Collate the votes entered in Form EC8A and EC8A(I) for Area Council Chairmanship and Councillorship elections respectively;
 - k. Add up the Polling Unit results to get the RA/Ward summary;
 - l. Enter the votes in both figures and words in the appropriate spaces in

Principles for
Result Collation

Use of INEC
Copies of Results
where Available

Regeneration of
Results from
Lower Levels

Collation at the
RA or Ward Level

- Forms EC8B, EC8B(I) and EC8B(II) as the case may be;
- m. Complete the forms as required, date and sign same and request the Polling Agents to countersign;
 - n. Complete Form EC40G for Polling Units where election is cancelled or not held;
 - o. Hand over the Electoral Operations copy (first duplicate copy) of Form EC8B to the INEC RA Supervisor.
 - p. Distribute copies of each of the Form EC 8B or EC 8B(I) and EC 8B(II) to each Polling Agent and the Police;
 - (xviii) Take custody of the original copies of Forms EC8B, EC8B(I) and EC8B(II) together with other materials, equipment and reports (if any) received from Presiding Officers at the election and deliver same to the LGA Collation Centre;
 - (xix) Implement any other result management procedure as prescribed by the Commission with the assistance of the Collation Support and Result Verification System (CSRVS) Officer, or where applicable; and
56. Where there is any discrepancy in a result submitted by a Presiding Officer to the RA/ Ward Collation Officer as verified from the result transmitted or transferred directly from the Polling Unit, the RA/Ward Collation officer shall:
- a. Request explanation(s) from the Presiding Officer(s) concerned about the circumstances of the discrepancy;
 - b. Identify the point of discrepancy and resolve same using the electronic results in line with section 62(6) of the Electoral Act 2026 and request the Presiding Officer to endorse the resolution and;
 - c. Make a written report of the discrepancy or dispute and the resolution to the next level of collation and request the Presiding Officer to endorse the report provided that non-endorsement of the report shall not invalidate the result.
57. Where at a Polling Unit, accreditation and voting are to continue the following day on account of the non-availability of a required replacement BVAS, the RA/Ward Collation Officer shall:
- a. Inform the Polling Agents and stakeholders at the collation centre of the situation;
 - b. Collate the available results (EC8 A series) from the unaffected Polling Units;
 - c. On conclusion of (b) above, proceed immediately to the LGA/Area Council Collation Centre where the collated results (EC8 A and EC8 B series) shall be handed over to the Electoral Officer in the tamper-evident envelope for safekeeping until the following day, when the RA collation shall resume, including the results (EC8 A series) of the affected Polling Units; and
 - d. Inform the LGA/Area Council Collation Officer of the situation, who shall then proceed with the collation of the results of the unaffected RAs/Wards.
58. The Local Government/Area Council Collation Officer for the Presidential Election shall:
- a. Take delivery of all the original copies of Forms EC8B from the Registration Area/Ward Collation officers together with other materials and reports relating to the election, including Form EC40(G) if any;

*Resolving
Discrepancies in
Polling Unit
Results at
RA/Ward
Collation*

*Collation at RA or
Ward level where
election extend to
the following day
in some polling
units*

*Collation of
Presidential
Election Results
at the LGA Level*

- b. Collate the results for the Presidential election by entering the votes scored by each Political Party in the original copy of Forms EC8B into Form EC8C in figures and words.
- c. Add up the RA/Ward results to get the LGA/Area Council summary;
- d. Cross-check the entries and totals in form EC8C with the Collation Support and Result Verification System (CSRVS) Secretariat;
- e. Announce loudly the votes scored by each Political Party;
- f. Sign, date and stamp the forms and request the polling agents to countersign;
- g. Hand over the Electoral Operations copy (first duplicate copy) of Form EC8C to the INEC LGA Supervisor;
- h. Distribute copies of the forms to the polling agents and the Police.
- i. Transfer the total number of PVCs collected for the affected Polling Units where election was not held or were cancelled, from Forms EC40G into Form EC40G(I);
- j. Complete the PWD Status Form EC40H(III) using Form EC40H(II);
- k. Implement any other result management procedure as prescribed by the Commission with the assistance of the Collation Support and Result Verification System (CSRVS) Officer;
- l. take the original copies of Form EC8C to the Presidential Collation
- m. Take the original copies Officer of Form EC8C to Officer at the State Collation Centre together with other materials and reports relating to the election, including Form EC40G(I)

59. The State/Federal Capital Territory (FCT) Collation Officer for the Presidential election shall:

- a. Take delivery of the original copies of Form EC8C from the LGA/Area Council Collation Officers together with other materials and reports relating to the election including Form EC40G(I);
- b. Transfer the votes scored by each Political Party from Forms EC8C into Form EC8D and enter the votes scored in both figures and words in the spaces provided;
- c. Add up the LGA/Area Council collated results to obtain the State summary;
- d. Cross-check the entries and totals in Form EC8D with the Collation Support and Result Verification System (CSRVS) secretariat for computational accuracy;
- e. Transfer the total number of PVCs collected for the affected Polling Units from Form EC40G(I) into Form EC40G(II), where elections were not held or cancelled in respect of all the LGAs/Area Councils in the State/ Federal Capital Territory (FCT).
- f. Announce loudly the votes scored by each Political Party;
- g. Sign, date and stamp the Form EC8D and request the Polling Agents to countersign;
 - (viii) Hand over the Electoral Operations copy (first duplicate copy) of Form EC8D to the Constituency Supervisor (State);
 - (ix) Distribute copies of Form EC8D to Polling Agents and the Police;
 - (x) Complete the PWD Status Form EC40H(IV) using Form

Collation of
Presidential
Election Result at
State Level

EC40H(III);

- (xi) Implement any other result management procedure prescribed by the Commission with the assistance of the Collation Support and Result Verification System (CSRVS) Officer.
- (xii) Take the original copy of Form EC8D together with other materials and reports relating to the election which were returned by the LGA/ Area Council Collation Officers to the National Collation Centre, in a tamper-evident envelope.

60. The Chief Electoral Commissioner, who is the Returning Officer for the Presidential election, shall:

*Collation of
Presidential
Election Result at
National Level*

- a. Take delivery of the original copies of Form EC8D from the State Collation Officers together with other materials and reports relating to the election, including Forms EC40G(II) and EC40H(IV), where available;
- b. Collate the votes scored by each party from Form EC8D received from State/Federal Capital Territory (FCT) Collation Officers into Form EC8D(A) and enter the votes scored by each Political Party in both figures and words in the spaces provided;
- c. Add up the collated State/ Federal Capital Territory (FCT) results to obtain the national summary;
- d. Cross-check the entries and totals in Form EC8D(A) with the Collation Support and Result Verification System (CSRVS) Secretariat for computational accuracy.
- e. Transfer the number of PVCs collected for the Polling Units where election was not held/cancelled for the respective States/ Federal Capital Territory (FCT) from Form EC40G (II) into Form EC40G(III);
- f. Announce loudly the votes scored by each Political Party;
 - (vii) Sign, date and stamp the form EC8D(A) and request the Polling Agents present to countersign;
 - (viii) Retain the Electoral Operations copy (first duplicate copy) of Form EC8D(A);
 - (ix) Proceed to distribute copies of Form EC8D(A) to party agents and the Police;
 - (x) Compare the total number of voters affected in Form EC40G(III) with the Margin of Lead between the two leading candidates;
 - (xi) If the Margin of Lead is more than the figure recorded in Form EC40G(III), proceed to enter the scores of the candidates in Form EC8E for the declaration of the Presidential election result.

61. Where an election is not held or cancelled in one or more Polling Unit(s) due to over voting in line with Clause 40(a) of these Regulations and Guidelines, another date shall be fixed for supplementary election in the affected Polling Units and returns for the affected constituencies shall not be made until polls are conducted in the affected Polling Units

*Supplementary
Election Due to
Over Voting.*

62. Where the total number of voters who collected their Permanent Voters' Cards (PVCs) in the Polling Units, where over voting occurred is less than the margin by which the leading candidate is ahead of the first runner-up, indicating that the outcome of the election will not be affected by the supplementary election, the Returning Officer shall make a declaration and return. *Announcement of Result Despite Supplementary Election Due to Over Voting*
63. Where an election is postponed as a result of serious breach of the peace or natural disasters or other emergencies in line with Section 24 of the Electoral Act 2026, returns for the affected constituencies shall not be made until polls are conducted in the affected Polling Units. *Postponement of Election Due to Breach of the Peace, Natural Disasters or other Emergencies*
64. Where an election is postponed as a result of serious breach of the peace or natural disasters or other emergencies in line with Section 24 of the Electoral Act 2026 and it is ascertained that the total number of voters who collected their Permanent Voters' Cards (PVCs) in the Polling Units affected by the postponement is less than the margin by which the leading candidate is ahead of the first runner-up in the election, indicating that the result of the election will not be affected by the outcome of polls in the Polling Units affected by the postponement, the Returning Officer shall make a return for the election in the constituency. *Making a Return Notwithstanding Postponement Due to Breach of the Peace, Natural Disasters, or other Emergencies*
65. Where an election is postponed in one or more Polling Units due to the non-replacement of faulty BVAS in line with Section 47(3) of the Electoral Act 2026, a new election shall be scheduled within 24 hours and a return for the concerned constituency shall not be made until polls are conducted in the affected Polling Units. *Postponement of Election Due to Non- Replacement of BVAS*
66. Where an election is postponed in one or more Polling Units due to the non-replacement of faulty BVAS in line with Section 47(3) of the Electoral Act 2026 and it is ascertained that the total number of voters who collected their Permanent Voters' Cards (PVCs) in the Polling Units affected by the postponement is less than the margin by which the leading candidate is ahead of the first runner-up in the election, indicating that the result of the election will not be affected by the outcome of polls in the Polling Units affected by the postponement, the Returning Officer shall make a return for the election in the constituency. *Making a Return Notwithstanding Postponement Due to Non- Replacement of BVAS*
67. Where the margin of lead between the two leading candidates in an election is NOT in excess of the total number of voters who collected their Permanent Voters' Cards (PVCs) in Polling Units where elections are postponed, voided or not held in line with Sections 24(2 & 3), 47(3) and 51(2) of the Electoral Act 2026, the Returning Officer shall not make a return for the constituency until polls have been conducted in the affected Polling Units and the results collated into the relevant forms for Declaration and Return. This is the Margin of Lead Principle and shall apply wherever necessary in making returns for all elections in accordance with these Regulations and Guidelines. *Margin of Lead Principle*
68. The following responses and procedures shall be used in managing the issues identified in this Clause during elections and collation of results, particularly in determining where supplementary elections may hold in line with the "Margin of Lead Principle": *Managing the Margin of Lead Principle*
- i. Where the Commission is unable to deploy to Polling Units because of logistic challenges, a date for a supplementary election shall be announced.
 - ii. Where there is willful obstruction or resistance to the distribution of Electoral materials or where there is resistance to the use of the BVAS or any Electoral device deployed by the Commission, the affected Polling Units shall be credited with zero votes at the polling unit or during collation and shall not count in the application of the Margin of Lead principle.

- iii. Whenever elections are rescheduled, Collation and Returning Officers shall ensure that the number of voters in the affected Polling Units are accounted for in compiling their results in order to prevent discrepancies in the figures for registered voters in the Register of Voters and the figures as collated.
 - iv. Where the use of the BVAS is discontinued midway into the elections due to sustained malfunction and no replacement is available before 2:30 pm or any extended period for voting approved by the Commission, a time for a supplementary election shall be announced.
 - v. Where the Commission determines that violent disruptions occurred in a substantial number of Polling Units in a constituency before the announcement of result, a fresh date for election in the affected Polling Units may be announced by the Commission, provided that further supplementary election may not hold in the case of persistent disruptions and violence.
 - (vi) Where a violent disruption occurs after announcement of results and ballot papers and result sheets are destroyed, regenerate the affected results from electronically transmitted results, or results from the IReV Portal or duplicate hardcopies (Electoral Operations or the Police copy), fill new replacement result sheets with the approval of the Resident Electoral Commissioner and proceed with collation of result.
 - (vii) Where result sheets are snatched or destroyed before they arrive at Collation Centres, regenerate the affected results from electronically transmitted results, or results from the IReV Portal or Duplicate Hardcopies (Electoral Operations or the Police copy), fill new replacement result sheets with the approval of the Resident Electoral Commissioner and proceed with collation of result.
 - (viii) Where balloting materials are still available or remaining after disruption at any stage of the election, proceed with available materials and conclude that stage of the election. However, where materials are inadequate, a new date will be announced by the Commission to conclude the election.
69. The Chief Electoral Commissioner and Returning Officer for the Presidential election shall complete Form EC8E and return the candidate who:
- (i) Has the majority (highest number) of votes cast at the election; and
 - (ii) Not less than one-quarter of the votes cast at the election in at least two-thirds of all the States in the Federation and the Federal Capital Territory (FCT), Abuja.
 - (iii) In computation of the Presidential election result, the Federal Capital Territory (FCT) shall be regarded as a State in line with section 134 (2) and 299 of the Constitution of the Federal Republic of Nigeria, 1999 (as amended).
70. Where two or more candidates poll equal number of votes, being the highest in an election, Chief Electoral Commissioner and Returning Officer for the Presidential election shall not return any of the candidates and a fresh election shall be held for the candidates who polled the equal number of votes on a date fixed by the Commission
71. Where no candidate meets the requirements of the majority of votes cast and the Electoral two-thirds, as provided in these Regulations and Guidelines, a run-off election shall be organized by the Commission within 21 days where a simple majority decides the winner in line with the provisions of Section 134 (2) to (5) of the Constitution of the Federal Republic of Nigeria, 1999 (as amended).

*Making a Return/
Declaration of
Result for
Presidential
Election*

*Equality of
Highest Votes by
Two or more
Candidates in
Presidential
Election*

*Run-Off Elections
for Presidential
Elections*

72. The Chief Electoral Commissioner and Returning Officer for the Presidential election shall then proceed to:
- a. Distribute copies of Form EC8E to the Electoral Operations Department, Party Agents or candidates of each Political Party in the election and the Police; and Complete the PWD status Form EC40H(V) using Form EC40H(IV)
73. Where the margin of lead between the two leading candidates is not in excess of the total number of PVCs collected for the Polling Units where elections were not held or were cancelled in line with Sections 24(2&3), 47(3) and 51(2) of the Electoral Act 2026, the Returning Officer shall not make a return until polls have taken place in the affected Polling Units and the results collated into a new Form EC8D(A) and subsequently recorded into Form EC8E for Declaration and Return.
74. Where a Presidential election is uncontested, the Commission shall follow the procedure outlined in Section 133 of the Constitution of the Federal Republic of Nigeria, 1999 (as amended).
75. The Local Government/Area Council Collation Officer for the Senatorial District Election shall:
- (i) Take delivery of all the original copies of Form EC8B(I) from the Registration Area/Ward Collation Officers together with other materials and reports relating to the election, including Forms EC40(G) and the EC40H(II) if applicable;
 - (ii) Collate the results for the Senatorial District election by entering the votes from Form EC8B(I) into Form EC8C(I) in figures and words in the space provided;
 - (iii) Add up the RA/Ward results to obtain the LGA summary;
 - (iv) Cross-check the entries and totals in Form EC8C(I) with the Collation Support and Result Verification System (CSRVS) Secretariat, for computational accuracy;
 - (v) Announce loudly the votes scored by each Political Party;
 - (vi) Sign, date and stamp the form EC8C(I) and request the Polling Agents or candidates to countersign;
 - (vii) Hand over the Electoral Operations copy [first duplicate copy] of Form EC8C(I) to the Constituency Supervisor;
 - (viii) Distribute copies of the Form EC8C(I) to the Party Agents or candidates and the Police;
 - (ix) Transfer the total number of PVCs collected for the Polling Units where election was not held or were cancelled for the respective RAs from Form EC40G into Form EC40G(I);
 - (x) Complete the PWD status Form EC40H(III) if applicable;
 - (xi) Electronically transmit or transfer the result directly to the next level of collation, as prescribed by the Commission; and
 - (xii) Take the original copies of Form EC8C(I) to the Senatorial District Collation/Returning Officer at the Senatorial District Collation Centre together with other materials and reports relating to the election, including Form EC40G(I).
76. The Senatorial District Collation/Returning Officer for the Senatorial District election shall:
- h. Take delivery of the original copies of Form EC8C(I) from the Local

Distribution of Form EC8E and Completion of Form EC40H(V) by the Chief Electoral Commissioner

Margin of Lead Principle and Supplementary Election for Presidential Election

Uncontested Presidential Election

Collation of Senatorial District Election Result at LGA/Area Council Level

Collation and Declaration of Senatorial District Election Result at Constituency Level

Government Area/Area Council Collation Officers together with other materials and reports relating to the election, including Form EC40G (I);

- i. Collate the results of the Senatorial District election by entering the votes in the original copies of Form EC8C(I) into Form EC8D(I) and enter the votes scored in both figures and words in the spaces provided;
- j. Add up the LGA/Area Council results to obtain the Senatorial District summary;
- k. Cross-check the entries and totals in Form EC8D(I) with the Collation Support and Result Verification System (CSRVS) Secretariat;
- l. Transfer the total number of PVCs collected for the Polling Units where election was not held or was cancelled for the respective LGAs from Form EC40G(I) into Form EC40G(II);
- m. Announce loudly the votes scored by each Political Party;
- n. Sign, date and stamp the Form EC8D(I) and request the Polling Agents or candidates to countersign;
- o. Hand over the Electoral Operations copy [first duplicate copy] of Form EC8D(I) to the INEC Senatorial District Supervisor;
- p. Distribute copies of Form EC8D(I) to Polling Agents or candidates and the Police;
- q. Enter the score of each candidate into the declaration of result Form EC8E(I) for the Senate and return as elected the candidate who scores the highest number of valid votes cast at the election;
 - (xi) Hand over the Electoral Operations copy (first duplicate copy) of Form EC8E(I) to the Constituency Supervisor (State);
 - (xii) Distribute copies of Form EC8E(I) to Polling Agents and the Police;
 - (xiii) Complete the PWD status Form EC40H(IV), if applicable;
 - (xiv) Where two or more candidates score exactly equal number of highest votes, the Returning Officer for the Senatorial District election shall not return any of the candidates and a fresh election shall be held for the candidates who polled the equal number of votes on a date fixed by the Commission; and
 - (xv) Submit to the Resident Electoral Commissioner, the original copies of Forms EC8D(I) and EC8E(I) together with other materials relating to the election.

77. Where the margin of lead between the two leading candidates is not in excess of the total number of PVCs collected for the Polling Unit(s) where election was not held or was cancelled in line with Sections 24(2&3), 47(3) and 51(2) of the Electoral Act 2026, the Returning Officer shall not make a return until polls have been conducted in the affected Polling Unit(s) and the results incorporated into a new Form EC8D(I) and subsequently recorded into Form EC8E(I) for Declaration and Return.

Supplementary Election for Senatorial District Election

78. The Federal Constituency Collation/Returning Officers for the Federal Constituency Election with less than one LGA shall:

- (i) Take delivery of the original copies of forms EC 8B(II) from the RA Collation Officers together with other materials and reports relating to the election including, where applicable forms EC 40G and EC 40H(I);
- (ii) Collate the results of the Federal Constituency election by entering the

Collation of Federal Constituency Results with Less than One LGA

votes in the original copies of forms EC 8B(II) into Form EC 8C(II) and enter the votes scored in both figures and words in the spaces provided;

- (iii) Add up the RA results to obtain the Federal Constituency summary;
- (iv). Cross-check the totals with the Collation Support and Results Verification System (CSRVS) Secretariat where available;
- (v). Transfer the total number of PVCs collected for Polling Units where election was not held/cancelled for the respective RAs from forms EC 40G into form EC 40G(I);
- (vi). Cross-check the entries in form EC 8C(II) and announce loudly the votes scored by each party;
- (vii). Sign, date and stamp the form EC 8C(II) and request the polling agents to countersign;
- (vii) Issue the originals and the first duplicate copies of forms EC 8C(II) to the Constituency Supervisor (State) and distribute other duplicate copies to party agents and the Police;
- (viii) Enter the score of each candidate into form EC 8E(II) for the Federal Constituency and return as elected the candidate who scores the highest number of valid votes cast at the Federal Constituency election;
- (ix) Issue the originals and the Electoral Operations copy (first duplicate copies) of forms EC 8E(II) to Constituency Supervisor (State) and distribute other duplicate copies to polling agents and the Police;
- (x) Complete where applicable, the EC 40H(III) using the EC 40H(II); and
- (xi) Complete the notice of result of poll poster (EC60E) and display at the Collation Centre

79. The Local Government/Area Council Collation Officer in charge of Federal Constituency (House of Representatives) election shall:

- a. Take delivery of all the original copies of Form EC8B (II) from the Registration Area/Ward Collation officers together with other materials and reports relating to the election including Forms EC40(G) and EC40H(I), if available;
- b. Collate the results for the Federal Constituency (House of Representatives) election by entering the votes in the original copies of Form EC8C(II) in figures and words in the space provided;
- c. Add up the RA/Ward results to obtain the LGA/Area Council summary;
- d. Cross-check the entries and totals with the Collation Support and Result Verification System (CSRVS) Secretariat;
- e. Announce loudly the votes scored by each Political Party;
- f. Sign, date and stamp the form EC8C(II) and request the Polling Agents to countersign;
- g. Hand over the Electoral Operations copy [first duplicate copy] of Form EC8C(II) to the Constituency Supervisor (State);
- h. Distribute copies of the Forms to the Party Agents and the Police;
- i. Transfer the total number of registered voters of Polling Units where election was not held or was cancelled for the respective RAs from Form EC40G into Form EC40G(I);
- j. Complete the PWD status Form EC40H(III), if applicable; and

***Collation of
Federal
Constituency
Election
Result at
LGA/Area
Council level***

- k. Submit the original copies of Form EC8C(II) to the Federal Constituency (House of Representatives) Collation/Returning Officer at the Federal Constituency Collation Centre together with other materials and reports relating to the election, including Form EC40G(I).
80. The Federal Constituency (House of Representatives) Collation/Returning Officer for the Federal Constituency election shall:
- i. Take delivery of the original copies of Form EC8C(II) from the LGA/Area Council Collation Officers together with other materials and reports relating to the election including Form EC40G(I);
 - ii. Collate the results of the Federal Constituency (House of Representatives) election by entering the votes in the original copies of Form EC8C(II) into Form EC8D(II) and enter the votes scored in both figures and words in the spaces provided;
 - iii. Add up the LGA/Area Council results to obtain the Federal Constituency (House of Representatives) summary;
 - iv. Cross-check the entries and totals in Form EC8D(II) with the CSRVS Secretariat;
 - v. Transfer the total number of PVCs collected for the Polling Units where election was not held or was cancelled from the respective LGAs/ Area Council from Form EC40G (I) into Form EC40G(II);
 - vi. Announce loudly the votes scored by each Political Party;
 - vii. Sign, date and stamp the form EC8D(II) and request the Polling Agents to countersign;
 - viii. Hand over the Electoral Operations copy [first duplicate copy] of Form EC8D(II) to the Constituency Supervisor (State);
 - ix. Distribute copies of Form EC8D(II) to Party Agents and the Police;
 - (ix) Enter the score of each candidate into the declaration of result from Form EC8E(II) for the Federal Constituency (House of Representatives) and return as elected the candidate who scores the highest number of valid votes cast at the Federal Constituency (House of Representatives) election;
 - (x) Hand over the Electoral Operations copy [first duplicate copy] of Form EC8E(II) to the Constituency Supervisor (State);
 - (xi) Distribute copies of Form EC8E(II) to Party Agents and the Police;
 - (xii) Complete the PWD Status Form EC40H(IV), if applicable;
 - (xiii) Where two or more candidates score exactly equal number of highest votes, Returning Officer for the Federal Constituency election shall not return any of the candidates and a fresh election shall be held for the candidates who polled the equal number of votes on a date fixed by the Commission; and
 - (xiv) Submit to the Resident Electoral Commissioner the original copies of Forms EC8D(II) and EC8E(II) together with other election materials.
81. Where the margin of lead between the two leading candidates is not in excess of the total number of PVCs collected for the Polling Unit(s) where election was not held or was cancelled in line with Sections 24, 47 and 51 of the Electoral Act, the Returning Officer shall not make a return until polls have been conducted in the affected Polling Units and the results incorporated into a new Form EC8D(II) and subsequently recorded into Form EC 8E(II) for Declaration and Return.

Collation and Declaration of Federal Constituency Election Result at Constituency Level

Supplementary Election for Federal Constituency Election

82. The Local Government Area Collation Officer for the Governorship Election shall:

**Collation of
Governorship
Election
Result at LGA
Level**

- (i) Take delivery of all the original copies of Form EC8B from the Registration Area/Ward Collation Officers together with other materials and reports relating to the election including the Forms EC40(G) and EC40H(II), if any;
- (ii) Collate the results for the Governorship election by entering the votes in the original Form EC8B into Form EC8C in figures and words;
- (iii) Add up the RA/Ward results to get the LGA summary;
- (iv) Crosscheck the entries and totals in Form EC8C with the CSRVS Secretariat;
- (v) Announce loudly the votes scored by each Political Party;
- (vi) Sign, date and stamp the Form EC8C and request the Polling Agents to countersign;
- (vii) Transfer the total number of PVCs collected for the Polling Units where election was not held or was cancelled for the respective RAs/Wards from Forms EC 40G into Form EC 40G(I);
- (viii) Distribute copies of the Form EC8C to the Party Agents and the Police;
- (ix) Complete the PWD status Form EC40H(III) using Form EC40H(II); and
- (x) Submit the original copy of Form EC8C to the Governorship Collation Officer at the State Collation Centre together with other materials and reports relating to the election, including Forms EC40G(I) and EC40H(III), where applicable.

83. The State Collation/Returning Officer for the Governorship election shall:

**Collation of
Governorship
Election
Result at State
Level**

- (i) Take delivery of the original copies of Form EC8C from the LGA Collation Officers together with other materials and reports relating to the election, including Forms EC40G (I) and EC40H (III) where available;
- (ii) Transfer the votes scored by each Political Party from Form EC8C into Form EC8D and enter the votes scored in both words and figures in the spaces provided;
- (iii) Add up the LGA results to obtain the State summary;
- (iv) Cross-check the totals of entries in Form EC8C with the CSRVS Secretariat;
- (v) Transfer the total number of PVCs collected for the Polling Units where election was not held or was cancelled from Form EC40G(I) into Form EC40G(II) in respect of all LGAs where available;
- (vi) Announce loudly the votes scored by each party;
- (vii) Sign, date and stamp the form EC8D and request the party agents to countersign;
- (viii) Hand over the Electoral Operations copy [first duplicate copy] of Form EC8D to the Constituency Supervisor (State);
- (ix) Distribute copies of Form EC8D to Polling Agents and the Police;
- (x) Compare the total number of votes on Form EC40G (II) with the margin of lead between the two leading candidates;
- (xi) If the margin of lead is more than of the figure recorded in Form EC40G (III), proceed to enter the scores of the candidates in Form EC8E for

the declaration of the Governorship election result;

84. The State Collation/Returning Officer for the Governorship election shall then complete Form EC8E, sign, date, stamp and declare the result of the Governorship election and return the candidate who:
- (i) Has the majority of votes cast at the election; and
 - (ii) Has not less than one-quarter of the votes cast at the election in each of at least two-thirds of all the LGAs in the State.
85. The State Collation/Returning Officer shall proceed to:
- (i) Hand over the Electoral Operations copy [first duplicate copy] of Form EC8E to the Constituency Supervisor (State);
 - (ii) Distribute copies of Form EC8E to Party Agents of each party in the election and the Police;
 - (iii) Complete the PWD status Form EC40(H) using Form EC40H(III);
 - (iv) Submit to the State Resident Electoral Commissioner the original copy of Form EC8D and the declaration of result (Form EC8E) together with other election materials.
86. Where two or more candidates score exactly equal number of highest votes, the Returning Officer for the Governorship election shall not return any of the candidates and a fresh election shall be held for the candidates who polled the equal number of votes on a date fixed by the Commission
87. Where no candidate meets the requirements of the majority of votes cast and the Electoral two thirds, as provided for in Clause 76 (i) and (ii) in these Regulations and Guidelines, a run-off election will be organized by the Commission within 21 days in line with the provisions of Section 179(2) to (5) of the 1999 Constitution (as amended).
88. Where the margin of lead between the two leading candidates is less than the total number of PVCs collected in the Polling Unit(s) where election was not held or was cancelled in line with Sections 24(2&3), 47(3) and 51(2) of the Electoral Act 2026, the Returning Officer shall not make a return until polls have taken place in the affected Polling Unit(s) and the results incorporated into new Form EC8D and subsequently recorded into Form EC8E for Declaration and Return.
89. Where a Governorship election is uncontested, the Commission shall follow the procedure outlined in Section 179(1) of the Constitution of the Federal Republic of Nigeria, 1999 (as amended).
90. The LGA Collation Officer/Returning Officer for the State Constituency (House of Assembly) Election shall:
- a. Take delivery of the original copies of Form EC8B(I) from RA/Ward Collation Officers together with other materials and reports relating to the election including Forms EC40G and EC40H, where applicable;
 - b. Collate the results for the State Constituency (State House of Assembly) election by entering the votes in the original copies of Form EC8B(I) into Form EC8C(I) in words and figures in the space provided;
 - c. Add up the RA results to obtain the LGA summary;
 - d. Cross-check the totals of entries in Form EC8C(I) with the Collation Support and Results Verification System (CSRVS) Secretariat;
 - e. Transfer the total number of PVCs collected for the Polling Units where election was not held or was cancelled for the respective RAs from Form EC40G into Form EC40G(I) where applicable;

Making a Return/ Declaration for Governorship Election

Distribution and Custody of Result Sheets for Governorship Election

Equality of Highest Votes by Two or more Candidates in Governorship Election

Run-off election for Governorship election

Supplementary election for Governorship election

Uncontested Governorship Election

Collation and Declaration of Election Results in State Constituency with one LGA

- f. Announce loudly the votes scored by each Political Party;
 - g. Sign, date and stamp the form EC8C(I) and request the Polling Agents to countersign;
 - h. Hand over the Electoral Operations copy [first duplicate copy] of Form EC8C(I) to the Constituency Supervisor (State);
 - i. Distribute duplicate copies of the form to the party agents or candidates and the Police;
 - j. Enter the score of each candidate into Form EC8E(I) for the State Constituency (State House of Assembly) and return as elected the candidate who scores the highest number of valid votes cast at the State Constituency (State House of Assembly) election;
 - k. Hand over the Electoral Operations copy (first duplicate copy) of Form EC8E(I) to the Constituency Supervisor (State);
 - l. Distribute copies of Form EC8E(I) to Party Agents or candidates and the Police;
 - m. Complete where applicable, the PWD status Form EC40H(III) using Form EC40H(II);
 - n. Where two or more candidates score exactly equal number of highest votes, the Returning Officer of the State Constituency (House of Assembly) election shall not return any of the candidates and a fresh election shall be held for the candidates who polled equal number of votes on a date fixed by the Commission; and
 - o. Submit the original copies of Form EC8C(I) to the State Constituency (State House of Assembly) Collation/Returning Officer at the State Constituency Collation Centre together with other materials and reports relating to the election, including Forms EC40G(I) and EC40H(III) where applicable (Submit to the EO the original copies of Forms EC8C(I) and EC8E(I) together with other election materials).
91. Where the margin of lead between the two leading candidates is less than the total number of PVCs collected for the Polling Unit(s) where election was cancelled or not held in line with Sections 24(2&3), 47(3) and 51(2) of the Electoral Act 2026, the Returning Officer shall not make a return until polls have been conducted in the affected Polling Unit(s) and the results incorporated into the new Form EC8C(I) and subsequently recorded into Form EC8E(I) for Declaration and Return.
92. The State Constituency Collation/Returning Officer for the State House of Assembly election comprising of more than one LGA shall:
- (i) Take delivery of the original copies of Form EC8C(I) from the LGA Collation Officers together with other materials and reports relating to the election including Forms EC40G(I) and EC40H(III), where available;
 - (ii) Collate the results of the State House of Assembly election by entering the votes in the original copies of Form EC8C(I) into Form EC8D(I) and enter the votes scored in both figures and words in the spaces provided;
 - (iii) Add up the LGA results to obtain the State Constituency summary;
 - (iv) Cross-check the totals with the Collation Support and Result Verification System (CSRVS) Secretariat;
 - (v) Transfer the total number of PVCs collected for the Polling Units where election was not held/cancelled for the respective LGA from Form EC40G(I) into Form EC40G(II);

*Supplementary
Election for
State
Constituency
Election*

*Collation of
Election Results
in State
Constituency
with more than
one LGA*

- (vi) Cross-check the entries in Form EC8D(I) and announce loudly the votes scored by each Political Party;
 - (vii) Sign, date and stamp the Form EC8D(I) and request the polling agents to countersign;
 - (viii) Hand over the Electoral Operations' copy [first duplicate copy] of Form EC8D(I) to the Constituency Supervisor (State);
 - (ix) Distribute copies of Form EC8D(I) to party agents and the Police;
 - (x) Enter the score of each candidate into Form EC8E(I) for the State House of Assembly and return as elected the candidate who scores the highest number of valid votes cast at the State Constituency election;
 - (xi) Distribute copies of Form EC8E(I) to Party Agents and the Police;
 - (xii) Complete where applicable, the PWD status Form EC40H(IV) using Form EC40H(II);
 - (xiii) Where two or more candidates score exactly equal number of highest votes, the Returning Officer of the State Constituency (House of Assembly) election shall not return any of the candidates and a fresh election shall be held for the candidates who polled the equal number of votes on a date fixed by the Commission;
- (XIV) Submit to the Electoral Officer the original copies of Form EC8D(I) and Form EC8E(I) together with other election materials.

93. Where the margin of lead between the two leading candidates is less than the total number of PVCs collected for the Polling Unit(s) where election was not held or cancelled in line with Sections 24(2&3), 47(3) and 51(2) of the Electoral Act 2026, the Returning Officer shall not make a return until polls have taken place in the affected Polling Unit(s) and the results incorporated into the new Form EC8D(I) and subsequently recorded into Form EC8E(I) for Declaration and Return.

Supplementary Election for State Constituency Election

94. The State Constituency Collation/Returning Officer for the State House of Assembly Constituency election comprising more than one LGA shall:

Collation of Election Results in State Constituency with more than one LGA

- i. Take delivery of the original copies of Form EC8B(I) from the RA Collation Officers together with other materials and reports relating to the election including Form EC40G(I);
- ii. Collate the results of the State House of Assembly election by entering the votes in the original copies of Form EC8B(I) into Form EC8C(I) and enter the votes scored in both figures and words in the spaces provided;
- iii. Collate the results of the State House of Assembly election by entering the votes in the original copies of Form EC8C(I) into Form EC8D(I) and enter the votes scored in both figures and words in the spaces provided;
- iv. Add up the LGAs results to obtain the State Constituency summary;
- v. Cross-check the totals of entries with the CSRVS Secretariat;
- vi. Transfer the total number of PVCs collected for the Polling Units where election was cancelled/not held from Form EC40G into Form EC40G (I);
- vii. Cross-check the entries in Form EC8D(I) and announce loudly the votes scored by each Political Party;
- viii. Sign, date and stamp the form EC8C(I) and request the Party Agents to countersign;

- ix. Hand over the Electoral Operations' copy (first duplicate copy) of Form EC8D(I) to the Constituency Supervisor (State);
- x. Distribute copies of Form EC8C(I) to Party Agents and the Police;
- xi. Enter the score of each candidate into Form EC8E(I) for the State House of Assembly and return as elected the candidate who scores the highest number of valid votes cast at the State Constituency election;
- xii. Distribute copies of Form EC8E(I) to Party Agents and the Police;
- xiii. Complete where applicable, the PWD Status Form EC40H(III) using Form EC40H(II);
- xiv. Where two or more candidates score exactly equal number of highest votes, the Returning Officer of the State Constituency (House of Assembly) election shall not return any of the candidates and a fresh election shall be held for the candidates who polled the equal number of votes on a date fixed by the Commission;

(XIV) Submit to the Electoral Officer the original copies of Form EC8C(I) and Form EC8E(I) together with other election materials.

95. Where the margin of lead between the two leading candidates is less than the total number of PVCs collected for the Polling Unit(s) where election was not held or was cancelled in line with Sections 24(2&3), 47(3) and 51(2) of the Electoral Act 2026, the Returning Officer shall not make a return until polls have taken place in the affected Polling Unit(s) and the results incorporated into the new Form EC8C(I) and subsequently recorded into Form EC8E(I) for Declaration and Return.

Supplementary Election for State Constituency with Less than One LGA

96. (a) Collation of Results and the Return of a winner to the Office of the Chairman and Vice Chairman of an Area Council of the Federal Capital Territory (FCT) shall follow, with necessary modifications, the same procedure for the final collation of the Governorship or Presidential election.

Collation of Federal Capital Territory Area Council Election Result

- (b) Collation of Results and Return of winner to the Office of the Councillor of an Area Council of the Federal Capital Territory (FCT) shall follow, with necessary modifications, the same procedure for the final collation of the State Constituency seat of the House of Assembly of a State.

97. PROCEDURE FOR THE COLLATION OF RESULT AT A SUPPLEMENTARY ELECTIONS.

Procedure for the collation of result at a supplementary election

- i. That collation at the RA and LGA levels will be for the affected PUs and RAs only.
- ii. That the merging of the saved results with the supplementary results is only at RA and Constituency Collation Centre.
- iii. That Collation forms (EC 8B, EC 8C and EC 8D) in use are the standard summary sheets during Supplementary Elections.

a. RA Level

At the RA level the RA Collation officer after formally opening the collation centre shall:

- I. Announce the PUs affected in the RA, at the supplementary election.
- II. Receive Forms EC 8A and any reports of discrepancies from the presiding officer(s) of the affected Pus.
- III. Proceed with the collation process as prescribed for RA level collation.

- IV. Merge the PU result with the already collated result for the RA with result sheet form EC8B (merged)
- V. Merge the PU results with the already collated result for the RA int result sheet Form EC8B (Merged) provided

b. LGA Level

The LGA after the formalities of opening the Collation Centre shall:

- Announce the number of RAs and PUs affected in the LGA at the supplementary elections.
- Receive Forms EC 8B from the affected RA Collation Officer(s) and any reports of discrepancies at the PUs and RAs.
- Proceed with the Collation process as prescribed for LGA Collation.

c. Constituency Level

The Collation Officer/Returning Officer before receiving the results from LGA Collation Officer(s) shall:

- Announce the affected LGAs at the Supplementary election.
- Announce the saved results and the votes scored as saved, party by party, LGA by LGA.
- Transfer the saved result into the supplementary EC 8D collation sheet, leaving blank the rows for the affected LGAs.
- Receive the results of the supplementary election from the LGA Collation Officer(s).
- Add the saved results to the supplementary results, party by party
- LGA by LGA.
- Transfer the summary of the saved result and supplementary election result to the merged result sheet and add them together.
- Proceed with the Collation process and the return of a winner in line with prescribed procedures.

98. A Polling Agent may request leave from the Collation Officer or Returning Officer, as applicable, to comment or raise objection on any issue during collation. The Collation Officer or Returning Officer shall rule on the merit of the comment or objection, provided that no comment or objection shall be allowed to disrupt the process of collation.

Request for Leave to Comment or Raise Objection by Polling Agents

99. Rejection, cancellation or voiding of any result shall be strictly in accordance with the Electoral Act 2026 and this Regulations and Guidelines and shall be recorded in the appropriate Form EC40G.

Rejection, Cancellation or Voiding of Results

100. As much as practicable, Collation and Returning Officers who have commenced collation of the result of an election shall continue with the collation when it resumes. However, the Commission shall appoint new Collation and Returning Officers if the former ones are not available or if in the determination of the Commission it has become necessary to replace them.

Collation and Returning Officers to Complete Result Collation after Disruption

101. The Collation or Returning Officer shall have the power to request security officials to remove any person from the Collation Centre who, in his/her determination, is acting in a disruptive manner. Such a person may be readmitted, with the approval of the Collation or Returning Officer upon assurance of good behaviour.

Power of Collation and Returning Officers to Remove Persons from the Collation Centre

102. (a) Where the Commission receives a report and it is satisfied that a declaration/ return may have been made involuntarily or contrary to law, regulations and guidelines, the Commission shall withhold the publication of

Declaration/Return Made Involuntarily or Contrary to Law, Regulations and Guidelines

the result(s) and issuance of Certificate of Return to the candidate declared the winner of the election.

- (b) The Commission shall within seven (7) days review such reports and the concerned result(s) and mandate the original Collation Officer or Returning Officer or a new one to make a declaration/return, which may entail the conduct of a supplementary or a rerun election.

- 103. Where the Chairman of the Commission receives a report pursuant to section 65 of the Electoral Act 2026 indicating that a declaration/return may have been made under duress, or knowingly and willfully contrary to the procedures prescribed in section 62 (4) – (8) of the Electoral Act 2026, the Chairman of the Commission shall within 24 hours of receiving the report, convene an emergency Executive Session of the Commission to consider the report. The report can only be made by the following Officials of the Commission namely:

Power of the Commission to review declaration (Section 65 of the Electoral Act 2026)

- a. The Returning Officer directly involved in the election or
- b. The Resident Electoral Commissioner of the State where the election took place or a person acting ad interim in that capacity.

- 104. The Report shall:

Report to the Chairman of the Commission

- a. Be in writing or as otherwise acceptable to the Commission.
- b. Made within 48 hours after declaration/return.
- c. Contain specific evidence to support that the declaration and return was made involuntarily or knowingly and willfully contrary to the procedures outlined in section 62 (4)-(8) of the Electoral Act 2026.
- d. Be submitted confidentially directly to the Chairman of the Commission.

- 105. a) If the Commission determines that there is prima facie evidence in support of a report to review a declaration and return, it shall:

Establishment of election review committee (ERC)

- (i) Establish a Committee of National Commissioners consisting of Chairperson and three members to be called “Election Review Committee” to investigate and submit its report(s) on the constituency/constituencies in dispute.
- (ii) Give the Committee a maximum of four days to complete the investigation and submit its report to the Commission.
- (iii) Withhold the publication of the result and issuance of the Certificate of return to the candidate declared the winner of the election until the conclusion of the review.

- b) The Commission may set up one Election Review Committee to review the declaration and return of more than one constituency or as it may otherwise deem fit.

- 106. A) Where the Commission cannot meet within 24 hours of the report, and the Chairman of the Commission determines there is a prima facie evidence in support of the report, he/she shall proceed to establish the Review Committee (ERC) in line with paragraph 105 above.

Where the Commission cannot meet

- B) The Chairman of the Commission shall report the establishment of the Election Review Committee (ERC) to the next meeting of the Commission for ramification.

- 107. The Election Review Committee:

The Election Review Committee

- i. May, with the approval of the Chairman of the Commission, co-opt any staff of the Commission as a support staff for the investigation in

- whatever capacity it determines.
- ii. Shall call for evidence or witnesses as it deems fit from staff and officials of the Commission, or the Security Agents present at the scene.
 - iii. Shall conduct the review at the Commission's Headquarters in Abuja.
108. a). The Election Review Committee shall submit its findings to the Commission in writing or as otherwise acceptable to the Commission within six days following the declaration and return of the election in question. *Report of the Review*
- b). The report containing its findings shall make clear recommendations to the Commission, which may include whether to rerun the election in its entirety, conduct supplementary election in some parts of the constituency (polling units), alter the declaration and return in any particular manner, or that no further action be taken. The recommendations may also include any other action to be taken by the Commission.
109. While the review of a declaration and return is ongoing and it becomes necessary to publish the result of the election, the Commission shall indicate against that constituency "Under Review". *Under Review*
110. On receipt of the report of the Election Review Committee, the Commission shall immediately convene an Emergency Executive Session to consider the report. *Emergency Review Committee*
- i. Where the Commission determines that no further action shall be taken on the declaration and return, or modifies the declaration and return, it shall immediately publish the result of the election accordingly.
 - ii. Where the Commission decides to conduct a rerun or supplementary election in the constituency, it shall immediately set a date for the election and notify the voters, political parties that contested the earlier election and other stakeholders.
 - iii. The rerun or supplementary election shall be conducted in line with the extant Electoral Act and Regulations and Guidelines for the Conduct of Elections.
111. The following shall be allowed access to the Electoral material distribution centres, Polling Units, Polling Stations and Collation Centres, provided that they are properly documented or identified: *Access to Polling Units, Collation Centres, etc.*
- (i) Registered Voters (at Polling Units only)
 - (ii) Designated INEC Officials on Election Duty
 - (iii) Approved and Designated Security Officials
 - (iv) One Polling Agent per Political Party
 - (v) Accredited Journalists and Media Organizations.
 - (vi) Accredited Domestic and Foreign Observers.
112. Polling Agents may: *Role of Polling Agents*
- (vii) Observe the distribution of election materials, conduct of accreditation, voting, counting of ballots and the collation and declaration of results;
 - (viii) Call the attention of an election official to any irregularities, but not interfere;
 - (ix) Countersign the appropriate result forms at Polling Units and the appropriate results collation forms at Collation Centres; and

- (x) Comply with lawful directives issued by, or under the authority of, INEC and generally conduct themselves in an orderly manner.

113. Duly accredited Election Observers who are wearing the observer badges issued by the Commission for the election are entitled to:

Role of Election Observers

- (xi) Observe the process including the distribution of election materials, conduct of the voting, sorting and counting of ballots, collation of results and announcement and declaration of results;
- (xii) Call the attention of an election official to any irregularities, but shall not interfere; and
- (xiii) Ask questions for clarification where necessary.

114. It shall be the responsibility of election officials at all levels to ensure the safe return of all election materials placed in their custody to designated locations after every election. Reverse logistics should be carefully monitored, and materials returned should be audited by the relevant units of the Commission.

Reverse Logistics

115. In these Regulations and Guidelines for the Conduct of Elections, 2026, unless the context otherwise requires—

Interpretation

“Accreditation” means the process of verifying and authenticating the identity and eligibility of a voter at a Polling Unit using the Bimodal Voter Accreditation System (BVAS) or any other device approved by the Commission before such voter is allowed to vote.

“Act” means the Electoral Act, 2026.

“Assistant Presiding Officer (APO)” means an election official appointed by the Commission to assist the Presiding Officer in the conduct of accreditation, voting, counting of votes and such other functions as may be assigned under these Regulations and Guidelines.

“Bimodal Voter Accreditation System (BVAS)” means the electronic device approved and deployed by the Commission for the accreditation and authentication of voters through fingerprint and facial recognition technology and for such other electoral functions as may be prescribed by the Commission.

“Bye-Election” means an election conducted by the Commission to fill a vacancy occurring in an elective office before the expiration of the tenure of the holder of that office.

“Candidate” means a person validly nominated by a Political Party and whose name has been submitted to and accepted by the Commission for an election under the Constitution, the Act and these Regulations and Guidelines.

“Certificate of Return” means the certificate issued by the Commission to a candidate returned as elected in an election conducted under the Constitution, the Act and these Regulations and Guidelines.

“Chairman” means the Chairman of the Commission appointed pursuant to section 154 of the Constitution or any person appointed to act in that capacity for the time being.

“Chief Electoral Commissioner” means the Chairman of the Commission who serves as the Returning Officer for the Presidential Election pursuant to the Constitution, the Act and these Regulations and Guidelines.

“Collation Officer” means a person appointed by the Commission to collate election results at a designated Collation Centre.

“Collation Support and Result Verification System (CSRVS)” means the system established or approved by the Commission to support the collation, verification, computation and validation of election results at the various levels of collation.

“Commission” means the Independent National Electoral Commission established under section 153 of the Constitution of the Federal Republic of Nigeria, 1999 (as amended).

“Downloadable Copy” means an electronically generated or digitally issued voter credential or document approved by the Commission and recognised under the Act for the purpose of voter identification and accreditation.

“Election Review Committee” means the committee established by the Commission to review election declarations, returns, complaints, reports or related electoral matters in accordance with the Act and these Regulations and Guidelines.

“Election Observers” means individuals, a group of individuals, or an entity duly accredited by the Commission to observe an election conducted by the Commission.

“Electoral Officer” means the officer appointed by the Commission to oversee and coordinate electoral activities within a Local Government Area or Area Council.

“Failed Accreditation (FA)” means the inability of a voter to be successfully authenticated by the BVAS after the prescribed verification procedure.

“Form EC40” means the series of forms prescribed by the Commission for recording electoral incidents, cancellations, postponements, discrepancies, protests, reports and related electoral occurrences.

“Forms EC8A, EC8B, EC8C, EC8D and EC8E” mean the official forms prescribed by the Commission for the recording, collation, declaration and return of election results at the various levels of election administration.

“General Election” means an election conducted for the offices of President, Governor, National Assembly, State Houses of Assembly and such other elective offices as may be determined by law and the Commission.

“IReV Portal” means the INEC Result Viewing Portal or any electronic result viewing platform designated by the Commission for the upload, transmission, viewing and verification of Polling Unit election results.

“Margin of Lead” means the numerical difference between the votes scored by the candidate with the highest number of votes and the candidate with the second highest number of votes in an election for the purpose of determining whether a return may be made or a supplementary election conducted.

“National Commissioner” means a member of the Commission appointed pursuant to the Constitution of the Federal Republic of Nigeria, 1999 (as amended).

“Off-Cycle Election” means an election conducted outside the timetable for a General Election, including Governorship or Area Council elections held on dates different from the General Election period.

“Permanent Voter’s Card (PVC)” means the voter identification card issued by the Commission to a registered voter for the purpose of accreditation and voting at an election.

“Person with Disability (PWD)” means a person with physical, visual, hearing, intellectual or other impairment who may require assistive devices, priority voting or special accommodation during elections.

“Political Party” means any association registered by the Commission as a political party pursuant to the Constitution and the Act.

“Poll Clerk” means the Assistant Presiding Officer I (APO I) designated to perform clerical and administrative functions at a Polling Unit and to act in the absence of the Presiding Officer where necessary.

“Poll Officials” means all officials appointed or engaged by the Commission for the conduct of elections at Polling Units, Collation Centres and other election venues.

“Polling Agent” means a person appointed by a candidate or Political Party and accredited by the Commission to represent and observe the electoral process at a Polling Unit, Collation Centre or distribution point for electoral materials.

“Presiding Officer (PO)” means the election official appointed by the Commission to take charge of the conduct of election proceedings at a Polling Unit.

“Registration Area (RA)” means a Registration Area or Ward established by the Commission for electoral administration and collation purposes.

“Registration Area Centre (RAC)” means a location designated by the Commission for the deployment, distribution, retrieval and coordination of election personnel and materials before and after elections.

“Register of Voters” means the official record of persons qualified and registered to vote in an election as compiled, maintained and certified by the Commission pursuant to the Constitution and the Act.

“Rerun Election” means a fresh election ordered by a competent court or conducted by the Commission in accordance with the law following the nullification, cancellation or invalidation of a previous election in whole or in part.

“Resident Electoral Commissioner (REC)” means the Commissioner appointed for a State of the Federation or the Federal Capital Territory pursuant to the Constitution and charged with responsibility for supervising the activities of the Commission within the State or the Federal Capital Territory.

“RATECHS” means Registration Area Technical Support Staff appointed or engaged by the Commission to provide technical support for electoral technologies and devices during elections.

“Return” means the official declaration and certification by a Returning Officer of the result of an election and of the candidate elected.

“Returning Officer” means a person appointed by the Commission to receive, collate where necessary, declare and make returns of election results for a constituency or elective office.

“Security Agent” means a member of any security agency deployed by lawful authority and approved by the Commission for election security duties at Polling Units, Collation Centres and other election venues.

“Supplementary Election” means an election conducted in one or more Polling Units after the main election where voting was cancelled, postponed, not held or could not be concluded and the outcome of the election may be substantially affected by the number of affected voters.

“Uncontested Election” means an election in which only one candidate is validly nominated for the office concerned in accordance with the Constitution and the Act.

“**Voter**” means a person whose name appears on the Register of Voters and who is qualified to vote in an election under the Constitution and the Act.

116. These Regulations and Guidelines are made pursuant to the provisions of the Constitution of the Federal Republic of Nigeria, 1999 (as amended) and the Electoral Act 2026. The Commission may from time to time make additional regulations and guidelines for purposes of conducting elections in the form of amendments to these Regulations and Guidelines, supplements to it or as Schedules all of which shall form part and parcel of these Regulations and Guidelines.
117. These Regulations and Guidelines for the Conduct of Elections, 2026 hereby repeal the Regulations and Guidelines for the Conduct of Elections, 2022.

*Amendments,
Supplements
and Schedules*

Repeal

Dated at Abuja this **30th** day of **April** 2026

Professor Joash Ojo Amupitan, SAN
Chairman,
Independent National Electoral Commission (INEC)

