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ELECTION MONITOR

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INEC REGULATIONS & GUIDELINES 2026

Plain Language Summary

A clear, plain-English guide to INEC's Regulations and Guidelines for the Conduct of Elections, 2026, and how voting, results, and collation will work at the 2027 polls.

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WHAT THIS DOCUMENT IS

INEC has issued new Regulations and Guidelines for the Conduct of Elections, 2026. It made them under Section 160(1) of the 1999 Constitution (as amended) and Section 151 of the Electoral Act 2026. They replace the 2022 Regulations, which were made under the now-repealed Electoral Act 2022.

The Regulations set out, in practical terms, how INEC will run general elections, off-cycle and bye-elections, re-run and supplementary elections, and Federal Capital Territory Area Council elections. They take effect now and stay in force until INEC replaces or revises them. The Chairman, Professor Joash Ojo Amupitan, SAN, signed them on 30 April 2026.

This is a plain-language summary of the main rules. It is a guide, not the law itself. Where it matters, rely on the Regulations and the Electoral Act 2026.

WHAT IS NEW IN 2026

INEC introduced several changes to strengthen the integrity and transparency of the process:

- **Official mark on ballots.** The Regulations spell out what makes a ballot official: the stamp, signature, date, and the serial number traceable to the ballot booklet. They set out how to handle, record, and report ballots rejected for missing the mark, and they keep the rule that lets a returning officer count such ballots only to break a tie.
- **Electronic transmission and verification.** Presiding officers send validated polling unit results and scanned EC8A forms straight from the polling unit, through the BVAS, to the IReV portal, with clear backup steps if transmission fails.
- **Simpler collation forms.** Several result and collation forms have been merged, for example EC8B and related forms, to speed up collation and cut delays.
- **Large polling units.** Where a unit has many voters, more than one BVAS can be deployed, with rules for assigning voters and combining the counts.
- **Better access.** New provisions give priority and support to persons with disabilities, the elderly, pregnant women, and nursing mothers.
- **Review of results.** The Commission can review a declaration or return that was made involuntarily or against the law, through an Election Review Committee.

PART I: ELECTIONS AND HOW THEY ARE ARRANGED

Offices and dates

The Regulations cover elections for President and Vice President; Governor and Deputy Governor; the Senate and House of Representatives; State Houses of Assembly; and the Chairmen, Vice Chairmen, and Councillors of the FCT Area Councils.

Election	When it holds
President & National Assembly	Third Saturday of January, or as INEC sets
Governor & State Assembly	Three weeks after the presidential poll
Off-cycle governorship	Saturday after the 100th day before the term ends
FCT Area Council	With the governorship poll when terms align; otherwise, the 100-day rule

Who can vote

To vote, a person must be a Nigerian citizen and a registered voter whose name is on the Register of Voters. They must present a valid PVC or a downloadable copy under Section 18(1) of the Electoral Act 2026, and their biometrics must be confirmed by the Bimodal Voter Accreditation System (BVAS).

Officials and security

Poll officials, collation and returning officers, and security personnel take an oath of neutrality under Section 26(1) of the Electoral Act 2026. Security agents protect polling units and collation centres, follow lawful INEC directions, escort materials and results, and must not interfere with the process. Each polling unit has a Presiding Officer and three Assistant Presiding Officers; APO I is the poll clerk and stands in if the Presiding Officer has to leave.

Polling agents

A candidate, through the party, may appoint one agent for each polling unit and each collation centre. The party gives written notice to the Resident Electoral Commissioner through the Electoral Officer at least 14 days before the election, with names, contacts, photographs, and sample signatures, and uploads it to INEC's portal. Only an accredited agent receives a copy of the result sheet. Serving office holders and public servants who have not resigned at least three months before the election cannot serve as agents. An agent who aids malpractice can be removed and prosecuted.

Polling unit locations and materials

Polling units sit in accessible public places such as schools, civic centres, town halls, and open communal spaces. They are never sited in places of worship, palaces of traditional rulers, or private homes. Before the election, INEC shows the parties samples of election

materials to confirm their names, logos, and acronyms. A party that does not approve or object in writing within two days, or does not take part, is treated as having approved.

PART II: ACCREDITATION AND VOTING

Voting follows the Continuous Accreditation and Voting System (CAVS). A voter casts a ballot only at the unit where they registered, after presenting a PVC or downloadable copy and being authenticated by the BVAS. The Presiding Officer controls entry and admits only accredited agents, candidates acting as their own agent, officials, security, accredited observers and media, and anyone with a lawful reason. Officials, agents, security, observers, and media sign an attendance register.

Opening the poll

From 8:00am the Presiding Officer checks materials. Between 8:00 and 8:30 the officer opens and shows the empty ballot box, confirms the BVAS accreditation reads zero, seals the box, explains the procedure, and sets up the queues, including priority queues for persons with disabilities, pregnant and nursing women, and the elderly. The unit opens at 8:30.

Accreditation

BVAS use is mandatory under Section 47(2) of the Electoral Act 2026, and a poll official who fails to verify voters properly can be prosecuted. Accreditation and voting run from 8:30am to 2:30pm, and everyone in the queue by 2:30 may still vote. Accreditation checks the PVC or downloadable copy, identifies the voter on the BVAS, authenticates by fingerprint or facial recognition, confirms the voter on the register, and applies indelible ink. A voter who cannot be matched after three tries is not allowed to vote and is marked "Failed Accreditation."

Large units and BVAS failure

Where a unit has more than 1,250 voters, INEC may deploy more than one BVAS. It publishes the affected units at least 14 days before the election, assigns voters (for example, by surname), and keeps one Presiding Officer and one result sheet per unit, combining the counts. If a BVAS fails for good, the officer suspends accreditation, reports it, and waits for a replacement. If none arrives by 2:30pm, accreditation and voting continue the next day, and data from the faulty device is merged with the replacement.

Voting and conduct

A voter thumb-prints the ballot and must not add any identifying mark, or the ballot is rejected. A spoilt ballot can be replaced, with the spoilt one cancelled and recorded. Anyone using another person's PVC, or suspected of impersonation or underage voting, is handled under set procedures and may be arrested. Phones and cameras are not allowed in the

voting cubicle. Ballot boxes sit within two metres of the cubicle. After voting, a voter may stay nearby to watch the count if orderly.

Counting

At 2:30pm security stands behind the last person in the queue, and voting closes once everyone in the queue has voted. Only ballots bearing the official mark are counted. The official mark is the stamp, signature, date, and booklet serial number. Ballots without it are marked "rejected." A returning officer may count rejected ballots only to break a tie, and only if they came from the booklet used and carry a serial number. The Presiding Officer cancels unused ballots, sorts and counts aloud, allows one recount on demand, records the scores in figures and words on the EC8A series, signs, stamps, announces the results, and invites agents to countersign. Refusal to countersign does not void the result.

Sending results to IReV

The Presiding Officer uses the BVAS to transmit the validated result (the e-EC8A) and a scanned copy of the EC8A to the IReV portal. If transmission fails, the officer tells everyone present, reports the failure, and delivers the BVAS and the original EC8A to the RA/Ward collation officer, where the failure is confirmed. If it still cannot be fixed, the signed and countersigned physical EC8A becomes the primary source for collating that unit. The officer must also paste the EC60(E) result poster at the unit; failing to do so can be treated as dereliction of duty.

Over-voting and discrepancies

If the votes cast exceed the accredited voters, the unit's result is cancelled and a supplementary election is held, unless the Commission is satisfied that the overall result is not substantially affected. If the over-voting came from resistance to or non-use of the BVAS, the unit is credited with zero votes. Where the ballot figures cannot be reconciled, the Presiding Officer cancels the result, files a report, and transmits Form EC40G to the IReV portal.

PART III: COLLATION AND RETURNS

Where and how collation happens

Collation takes place at locations INEC designates, level by level: RA/Ward, then LGA/Area Council, then State Constituency, Federal Constituency, Senatorial District, Governorship, and finally Presidential. Personal staff and assistants of collation or returning officers are barred from collation centres.

The principles

Polling unit forms (the EC8A series) and the EC60(E) poster are the building blocks of collation. The process must be open and transparent, complaints are heard if they are not

disruptive, and the Commission's officers have the final say. A result is collated only if the accredited-voter count matches the BVAS and the scores reconcile with the results transmitted from the unit. If a lower-level result is wrong, the officer re-collates it from the underlying figures. Where INEC hardcopies are missing, the officer uses the transmitted results, the IReV portal, or the BVAS, and then the duplicate hardcopies held by INEC, the police, and the party agents. If none of these exist, the election is cancelled. No phone calls are allowed during collation.

Returns and supplementary elections

Officers add up the results level by level into the EC8 series of forms and announce them aloud. Under the Margin of Lead Principle, a returning officer cannot make a return where the gap between the two leading candidates is smaller than the number of PVCs collected in units where elections were postponed, voided, or not held, until those units have voted. Where INEC cannot deploy for logistical reasons, it announces a supplementary election date. Where there was obstruction or resistance to the BVAS, those units are credited with zero votes and do not count toward the margin of lead. If no presidential candidate meets the constitutional requirement, INEC holds a run-off within 21 days.

REVIEW OF RESULTS

Under Section 65 of the Electoral Act 2026, the Commission can review a declaration or return that was made involuntarily or against the law. Where there is prima facie evidence, it withholds the certificate of return and sets up an Election Review Committee. If the Commission cannot meet within 24 hours, the Chairman can set up the committee, which then reports back for ratification. The Regulations also provide for an emergency review.

ROLES AND FINAL PROVISIONS

Polling agents may observe and raise concerns through the proper channel but must not interfere. Observers may watch and note irregularities without interfering. Officials must return all materials safely after the election, and reverse logistics are monitored and audited. The Regulations define key terms, including accreditation, BVAS, downloadable copy, IReV portal, margin of lead, PVC, and supplementary election. INEC may add amendments, supplements, or schedules, which form part of the Regulations. These Regulations repeal the 2022 Regulations.

A NOTE ON THE PVC AND THE "DOWNLOADABLE COPY"

One point is worth flagging for readers comparing documents. These Regulations refer throughout to a "PVC or downloadable copy" for accreditation, and they define a downloadable copy as an electronically issued voter credential recognised under the Act.

That wording reads more openly than a strict "PVC only" reading of Section 47 of the Electoral Act 2026. Where the two appear to differ, the Electoral Act governs, so this is an area to watch in practice.

About NGelectionpolls

Nigeria's democracy needs active citizens more than ever. NGelectionpolls helps people report, verify, and share what is happening at elections in real time across more than 176,000 polling units. It is an independent, non-partisan, citizen-powered platform.

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