WHAT THE ELECTORAL ACT 2026 IS ALREADY REVEALING

PLAC
POLICY AND LEGAL ADVOCACY CENTRE

ELECTION WATCH

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PART 2

VOTERS, VOTES AND RESULTS



Executive Summary

This second part of PLAC's Election Watch series examines the early implementation of the Electoral Act 2026, focusing on voter registration, accreditation, voting and results management. Drawing on developments in the nationwide voter registration exercise and experiences from the 2026 FCT, Ekiti and Osun elections, it assesses how electoral safeguards are working in practice. The assessment reveals progress alongside unresolved concerns about compliance, transparency and accountability. The key findings are as follows:

Voter registration and register integrity. INEC's removal of over 1.6 million invalid registrations demonstrates corrective action but also exposes weaknesses in registration controls. Delayed online publication of the preliminary register raised concerns about compliance with section 19, which requires timely public scrutiny both at registration areas and on INEC's website. Concerns about older records, the risk of wrongful exclusion of eligible voters and the overall accuracy of the register remain unresolved.

Accreditation and polling-unit safeguards. BVAS accreditation generally functioned during the selected elections, and some reported malfunctions were resolved. However, technical disruptions, accessibility challenges and reported incidents affecting ballot secrecy highlighted the importance of effective responses to device failures and enforcement of voting safeguards under **sections 47 and 54 of the Act**.

Electronic transmission and publication of results. Section 60(3) requires electronic transmission of signed and stamped polling-unit results to IReV. However, high publication percentages alone cannot establish timely transmission or accuracy. While INEC's newly introduced electronic result sheet (e-EC8A) and associated validation checks offer opportunities to detect errors, questions remain about the legal status of e-EC8A, the scope and limits of validation, and the safeguards governing the rejection, correction or withholding of authenticated polling-unit results.

Collation, verification and correction. Section 62 provides safeguards for verifying accreditation and vote figures and correcting disputed results during collation. However, limited public access to collation records and documented corrections makes it difficult to establish how consistently discrepancies between polling-unit results, accreditation data and collated figures were identified and resolved.

The early findings point to important priorities before 2027. These include improving the integrity of the voters' register, strengthening responses to accreditation failures and ensuring timely and accurate publication of results. Most importantly, INEC needs to clarify the role of e-EC8A and make the processes for electronic validation, result publication and correction during collation more transparent and verifiable.

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Introduction

Part 1 of PLAC's *Election Watch* Series examined how political parties select and nominate candidates. This second part follows what happens next – from the voters' register and accreditation to voting, electronic publication, collation and verification of election results. It examines what the Electoral Act 2026 has changed, how its safeguards are being applied and what remains uncertain ahead of the 2027 general elections.

The first elections under the new Act offer different kinds of evidence. The Federal Capital Territory (FCT) Area Council elections took place on 21 February 2026, only three days after the Act came into force, when most preparations were already complete. The Ekiti and Osun governorship elections followed on 20 June 2026 and 15 August 2026. Their experience offers useful early evidence, but cannot predict how the same procedures will perform during nationwide elections. [1]

Drawing on the law, official records and election observation findings, this assessment considers both new provisions and existing safeguards retained in the 2026 Act. Its purpose is not to grade the three elections, but to identify what implementation has demonstrated, where compliance remains uncertain and what requires closer attention in 2027.

2.1 Voter Registration and the Integrity of the Register

Nigeria's voters' register has come under serious scrutiny ahead of the 2027 elections. The preliminary list published in October 2026 prompted questions about duplicate entries, apparently manipulated photographs, deceased voters and missing names. INEC later confirmed that more than 1.6 million records from the latest registration exercise were invalid. The issue is therefore no longer confined to allegations circulating online. It is how questionable entries entered the system, whether the safeguards detected them in time and whether genuine voters can be protected while the register is cleaned.[2]

2.1.1 What changed and what did not?

The 2026 Act retained key safeguards from the Electoral Act 2022. INEC must maintain the register in electronic and paper formats, stop registration not later than 90 days before an election, and make the preliminary register available for public scrutiny. Under **section 19**, the display lasts seven days, with 14 days for claims and objections. These are established legal duties, not improvements introduced in 2026.[3]

The Act did change the documents accepted for registration. **Section 10(2)** now specifies a Nigerian birth certificate, Nigerian passport or National Identification Number (NIN), replacing a broader list under the 2022 Act. But the continuous voter registration exercise began on 18 August 2025, before the new law. The November clean-up cannot therefore be used as evidence that this 2026 amendment succeeded or failed. Its actual effect on applicants still needs to be established.[4]

Section 12(1)(c) introduces "and" in the requirements relating to residence, work and place of origin, raising questions about whether these are now cumulative conditions for voter registration. There is, however, no verified evidence that INEC has interpreted or applied them in this way.

Section 18(1) of the Electoral Act 2026 permits voters whose Permanent Voter Cards (PVCs) are lost or damaged to print downloadable replacement copies. INEC's registration portal confirms this limited purpose, describing the service as a means of obtaining a digital copy following a PVC replacement request, with a pilot indicated for the Osun State governorship election.

Read together, **sections 16, 18 and 47** suggest that a replacement PVC downloaded and printed through an INEC-authorised process could qualify as a valid card for voter accreditation, provided the prescribed

1 Electoral Act 2026, commencement provision, official gazette; INEC, FCT post-election statement, 22 February 2026.
2 INEC, Clarification on Alleged AI-Generated Photographs in the Preliminary Register of Voters, 27 October 2026; TheCable report of INEC's registration audit, 9 November 2026.
3 Electoral Act 2026, sections 9 and 19, official gazette; Electoral Act 2022, official PLAC copy, corresponding provisions.
4 Electoral Act 2026, section 10(2), official gazette; PLAC, Electoral Act 2022, section 10; INEC, 2025–2026 CVR timetable, specifying 18 August 2025 commencement.

requirements are met. The amendment does not, however, establish downloadable PVCs as a general option for all voters, including first-time registrants. Its application is limited to the replacement of lost or damaged cards.[5]

2.1.2 Public scrutiny, delayed publication and the clean-up

The first concern was INEC's delayed online publication of the preliminary voters' register. **INEC** reported that it displayed the register physically at registration areas nationwide from **9 to 15 October 2026**, but did not publish it on its website until **26 October 2026**, eight days after the statutory deadline of **18 October 2026**. Under **section 19(1)** of the Electoral Act 2026, the register must be made available for public scrutiny both at registration areas and on INEC's website during a seven-day period appointed not later than 90 days before a general election.[6]

INEC presented the later online release as an additional transparency measure complementing physical display. Critics argued that online publication was a statutory duty, not a matter of discretion or an optional extra. The resulting compliance question is significant as delayed access may have narrowed the time available for the public to inspect entries and challenge errors. No court finding on the legal consequences has been established in this research, and the number of people affected is unknown. The underlying concern nevertheless goes to the value of **section 19**, which is that public scrutiny must take place while corrections are still possible.[7]

The online release sharpened the controversy. Citizens and observers flagged suspicious photographs, apparent duplicates, deceased persons and other irregularities. On 27 October 2026, INEC said the published file was the original preliminary register and did not reflect all corrections in progress.

Although questionable entries appeared in the preliminary register, this does not necessarily mean they will remain in the final certified register to be used for the 2027 elections. INEC nevertheless needs to explain how these entries arose and whether its screening processes were effective in detecting them.

On 9 November 2026, INEC Chairman Joash Amupitan reported that 11,088,238 records had been collected during the 2025–2026 continuous registration exercise. Biometric screening initially flagged 1,545,052 for review, of which 1,277,052 were confirmed invalid. A further 217,722 were rejected after review, while 50,278 were confirmed valid. Subsequent checks identified another 113,886 invalid entries, bringing the total excluded from the exercise to 1,608,660. INEC separately reported removing 873 deceased-voter records.[8]

The findings show that INEC identified and removed some invalid registrations while also protecting some valid entries from wrongful deletion. However, the scale of the irregularities raises questions about the effectiveness of registration controls and earlier screening. The exercise also leaves unresolved longstanding concerns about older voter records, which may still contain duplicate entries.

INEC reported suspected circumvention of procedures by personnel, including misuse of arrangements intended for persons with disabilities, and identified 54 people across ten states for investigation and possible prosecution. So far, these are official allegations of misconduct, not concluded findings of criminal liability.

2.1.3 The Unresolved Test Before 2027

A more serious concern is INEC's acknowledgement that the register for the 2027 elections may still contain duplicate entries dating from earlier registration exercises between 2011 and 2023. With comprehensive revalidation deferred until after the elections, the clean-up of recent registrations leaves significant questions about the accuracy of the register that will be used for voting.

5 Electoral Act 2026, sections 12(1)(c), 18 and 47, official gazette; PLAC, Downloadable PVC: What the New Electoral Law Really Says, 19 February 2026; INEC, CVR portal (downloadable PVC pilot status).

6 Electoral Act 2026, section 19(1), official gazette; INEC, Update on Display and Publication of the Preliminary Register, 26 October 2026.

7 INEC, Clarification on Alleged AI-Generated Photographs in the Preliminary Register of Voters, 27 October 2026.

8 INEC chairman's 9 November 2026 briefing as reported by TheCable and Punch. The stated combined total for 1,608,660 invalid and 873 deceased records differs by 20 from their sum; the breakdown is used here.

INEC also reported cases where voters who relocated registered afresh rather than requesting a transfer. Their new registrations were rejected as duplicates, leaving their original records tied to their previous locations. This could prevent otherwise eligible voters from voting where they now reside.[9]

Sections 19 and 20 provide for objections, corrections and appeals against decisions by revision officers. However, these remedies depend on voters being able to identify errors and have them corrected in time. INEC has scheduled publication of the final register for **15 December 2026**. Its accuracy, the resolution of outstanding complaints and the protection of eligible voters from wrongful exclusion will be the more meaningful tests of the registration safeguards ahead of 2027.[10]

2.2 Accreditation and Voting Safeguards

The Electoral Act 2026 provides safeguards intended to ensure that eligible voters can be accredited and cast their ballots freely and in secret. Experience from the FCT, Ekiti and Osun elections highlights the importance of how these protections operate in practice, particularly when accreditation devices malfunction, voters require assistance or ballot secrecy is compromised. The effectiveness of these safeguards depends not simply on having the required procedures and technology in place, but on how problems are addressed and whether voters' rights are protected.

2.2.1 BVAS accreditation – what happens when the system fails?

The 2026 Act retains the use of the Permanent Voter Card and the Bimodal Voter Accreditation System (BVAS), or another device prescribed by INEC, under **section 47**. The purpose is to confirm that the person presenting to vote is the registered voter and to provide a record of accreditation against which votes cast can subsequently be checked. The law also anticipates technological failure. Under **section 47(3)**, where the device fails and a replacement is not deployed, cancellation and a fresh poll are required if INEC determines that voting in the affected unit could substantially affect the constituency result.[11]

The early elections illustrate why **the effectiveness of these safeguards cannot be assessed simply by reporting the percentage of devices that functioned**. During the FCT Area Council elections on **21 February 2026**, The Nigeria Civil Society Situation Room (a.k.a Situation Room) reported generally efficient accreditation in several observed locations but also identified equipment problems and authentication difficulties. Similar concerns arose in Ekiti, where CDD-West Africa and Situation Room documented BVAS failures affecting accreditation, including difficulties experienced by elderly voters. These reports point to a recurring operational challenge: even where a device is eventually restored, delays may leave voters waiting for prolonged periods or unable to complete accreditation.[12]

The Osun governorship election of **15 August 2026** offers a clearer example of corrective action. The EU-SDGN Election Observation Hub reported that 58 BVAS devices malfunctioned in the 726 polling units covered by its midday assessment. Of those, 41 were reportedly rectified and accreditation resumed. This demonstrates that technical interventions were made, but the report does not establish what ultimately happened in the remaining 17 affected units or whether any failures resulted in the application of **section 47(3)**. The Nigerian Bar Association also documented slow authentication, equipment difficulties and problems involving elderly voters in some of its observed locations.[13]

The experience of the FCT, Ekiti and Osun elections shows that BVAS malfunctions did not necessarily prevent accreditation from continuing, as some disruptions were resolved and voting resumed. However, while the observation reports documented corrective action, they did not consistently establish how all reported failures

9 INEC briefing, 9 November 2026, TheCable; The Guardian. See Electoral Act 2026, section 13 on transfers.
10 Electoral Act 2026, sections 19–20, official gazette; INEC, 26 October 2026 statement, giving 15 December 2026 as the planned final-register date.
11 Electoral Act 2026, section 47(1)–(3), INEC Regulations for the Conduct of Elelctions, Regulations 22 and 26
12 Nigeria Civil Society Situation Room, Statement as Voting Progresses in the 2026 FCT Area Council Election, 21 February 2026; CDD-West Africa, Ekiti preliminary statement, 21 June 2026.
13 EU-SDGN Election Observation Hub, Preliminary Election Day Statement on the Osun State Governorship Election, 15 August 2026; Nigerian Bar Association, Osun Governorship Election Observation Report, 16 August 2026.

were eventually resolved, whether affected voters were able to vote or whether any polling units required a fresh election under **section 47(3).**

The findings therefore point to the importance of prompt technical intervention, effective replacement arrangements and clear records of how accreditation failures are resolved. These safeguards are essential to ensuring that technical difficulties do not unnecessarily deprive eligible voters of the opportunity to vote.

This is particularly important ahead of the 2027 general elections. Ekiti and Osun were single-state governorship elections in which INEC could concentrate personnel, equipment and technical support within a limited geographical area. A nationwide election will place much greater demands on those resources. The early experience therefore raises a legitimate question about whether contingency arrangements can respond to failures across many polling units at the same time. The evidence supports closer scrutiny of those arrangements, rather than a general conclusion that BVAS has succeeded or failed.

2.2.2 Accessibility, ballot secrecy and the limits of polling-unit protection

Voting safeguards must also protect people who face difficulties accessing or completing the process. **Section 54** permits voters with visual impairments or other disabilities to receive assistance from a person of their choice, while prohibiting candidates, party officials and party agents from entering the voting compartment to assist them. It also requires INEC to take reasonable steps to provide appropriate facilities and communication support for persons with disabilities and other vulnerable voters. These provisions are intended to make voting accessible without compromising the voter's independence or secrecy.[14]

The experience of the early elections suggests that these objectives have not always been achieved together. During the Ekiti election, the EU-SDGN Election Observation Hub reported that assistive voting devices were available in **71.4%** of the polling units covered by its midday assessment. Situation Room similarly identified missing accessibility materials in some FCT polling units, while the Osun reports documented authentication difficulties affecting elderly voters. These findings do not establish the experience of all affected voters, but they show why the availability of assistive materials and the reliability of accreditation technology must be considered together.[15]

Ballot secrecy presents a related challenge. Section 50(1) of the Electoral Act, 2026 requires voting to be conducted by open secret ballot, while **section 126(1)–(3)** requires polling officials, party agents and other persons present at polling units to protect the secrecy of voting and prohibits interference with voters or attempts to discover their voting choices. **Section 54(1)** expressly prohibits political party agents, candidates and party officials from accompanying voters into the voting compartment.

Yet CDD-West Africa reported incidents of agents improperly assisting voters during the Ekiti election, including disputes over assistance to elderly voters. In Osun, Situation Room documented incidents in which voters reportedly disclosed their voting choices or provided identifying details to party agents in connection with suspected inducement. The EU-SDGN Election Observation Hub also recorded incidents involving exposed ballot papers. These are observer findings and allegations from particular locations, not established findings of criminal responsibility or evidence of statewide prevalence.[16]

The concern is nevertheless substantial. Where assistance is not properly supervised, it may become a means of influencing a voter's choice, contrary to the safeguards under **section 54(1) of the Electoral Act, 2026**. Similarly, where voters are encouraged to reveal their ballots as evidence of how they voted, the protection offered by secret voting under **sections 50(1) and 126(1)–(3)** is weakened. This requires more than instructions to voters. **Section 58(1)–(2)** empowers Presiding Officers to maintain order at polling units and remove persons who behave in a disorderly manner or disobey lawful instructions. INEC officials must therefore enforce these

14 Electoral Act 2026, sections 50 and 54.
15 EU-SDGN Election Observation Hub, Joint Situational Statement on the Ekiti State Governorship Election, 20 June 2026; Nigeria Civil Society Situation Room, FCT election-day statement, 21 February 2026.
16 CDD-West Africa, Ekiti preliminary statement, 21 June 2026; Nigeria Civil Society Situation Room, Final Statement on the Osun State Governorship Election, 17 August 2026; EU-SDGN Election Observation Hub, Osun preliminary statement, 15 August 2026.

safeguards, while political parties must ensure that their agents understand the limits of their authority. The Commission's **Regulations and Guidelines for Political Parties, 2026**, particularly **Regulations 19(2)(c), 19(5)(a) and 19(12)**, prohibit polling agents from interfering with election officials or influencing voters, and empower Presiding Officers to remove agents who violate the rules or disrupt proceedings.[17]

The early elections showed encouraging progress in the provision of assistive voting materials, although gaps remain in accessibility support for voters with disabilities and elderly voters, alongside concerns about interference with voting and breaches of ballot secrecy. Ahead of 2027, INEC should build on these gains by ensuring more consistent availability of assistive materials, strengthening procedures for addressing accreditation difficulties and enforcing safeguards that protect voters' independence and ballot secrecy. Importantly, **sections 126 and 129 of the Electoral Act, 2026** criminalise breaches of voting secrecy and disorderly conduct at elections, respectively. INEC should therefore ensure that polling officials are equipped to identify, document and respond to suspected violations, including referring potential electoral offences for investigation and prosecution where warranted.

2.3 From Polling-Unit Results to Electronic Publication

The express **requirement to transmit polling-unit results electronically is one of the most consequential changes introduced by the Electoral Act 2026**. It gives statutory force to the use of INEC's Result Viewing Portal (IReV), which had previously operated within the Commission's administrative arrangements. The change is important because it creates a clearer legal obligation to make polling-unit results electronically available, strengthening the opportunity for candidates, political parties, observers and the public to scrutinise the figures produced at the close of voting.

The early experience of the Federal Capital Territory (FCT), Ekiti and Osun elections shows that electronic publication was achieved on a substantial scale. However, it also exposes an important distinction between uploading a result, making it publicly accessible, verifying its accuracy and using it for formal collation. These are related processes, but they are not interchangeable. The effectiveness of the new requirement must therefore be assessed beyond the percentage of results eventually uploaded.

2.3.1 What changed in 2026?

Under **section 60(1)–(2)** of the Electoral Act 2026, the Presiding Officer must record the votes scored by each candidate on the prescribed result form, sign and stamp it, and obtain countersignatures from candidates or polling agents where available. Form EC8A remains the principal record of the polling-unit result.

The major change is in **section 60(3)**, which expressly requires the Presiding Officer to transmit polling-unit results electronically to IReV after Form EC8A has been signed and stamped. Unlike the Electoral Act 2022, which did not expressly identify IReV as the destination for electronic publication, the 2026 Act now places this obligation in the primary legislation. This reduces the uncertainty about whether electronic transmission is merely an administrative procedure or a statutory requirement.

The provision nevertheless recognises that transmission may fail because of communication difficulties. Where such failure makes electronic transmission impossible, the signed and stamped Form EC8A remains the primary source for collation and declaration. This safeguard preserves the paper record as the legal basis for determining results where electronic communication cannot be completed. It does not, however, expressly resolve every possible failure, including delayed uploads, technical rejection of submitted forms or differences between electronic and physical records.

A further distinction is necessary. **Section 60(5)** requires the Presiding Officer to transmit the results, including the total number of accredited voters, to the next level of collation. This is separate from the obligation under **section 60(3)** to upload polling-unit results to IReV.

17 INEC, Regulations and Guidelines for Political Parties, 2026, regulations 18–19; Electoral Act 2026, sections 54 and 58.

The former concerns the movement of results into the formal collation process; the latter creates an electronic record accessible for public scrutiny. Compliance with one obligation does not, by itself, establish compliance with the other.

The significance of the 2026 amendment is therefore not that IReV replaces Form EC8A or becomes the platform for declaring election results. Rather, the law now expressly requires electronic transmission as an additional safeguard in a process that continues to depend on signed polling-unit records and legally prescribed collation procedures.[18]

2.3.2 What did early implementation reveal?

The FCT Area Council elections of **21 February 2026** and the Ekiti and Osun governorship elections of **20 June and 15 August 2026** provide useful early evidence of how electronic publication operated. In all three elections, polling-unit results became available on IReV while the results-management process was still underway. The available information nevertheless shows differences in the pace of publication and the extent to which the public could follow transmission as it happened.

Table 2.3: Selected IReV publication snapshots from major 2026 elections

Election	Time of observation	Results publicly reported as uploaded
FCT Area Council – 21 February	22 February, 5:55 a.m.	2,602 of 2,822 chairmanship polling-unit results (92.2%)
Ekiti – 20 June	20 June, 7:45 p.m.	2,208 of 2,445 polling-unit results (approximately 90%)
Osun – 15 August	15 August, approximately 8:48 p.m.	3,292 of 3,763 results (87.48%)
Osun – 16 August	16 August, approximately 8:30 a.m.	3,701 of 3,763 results (98.35%)

Sources: Contemporary IReV monitoring reported by Channels Television, The Guardian, Premium Times, CJID and TheCable. These are selected, time-specific observations rather than final *audits*. The FCT figures relate to chairmanship elections, while Ekiti and Osun concern governorship elections.[19]

In the FCT elections, result publication was already underway on the evening of polling. By 7:35 p.m., 847 of Abuja Municipal Area Council's (AMAC) 1,401 expected results had been uploaded, with differing levels of progress across the other five area councils. By the following morning, the number of published chairmanship results across the FCT had reached 2,602, representing 92.2% of expected polling-unit results. This demonstrates that the system supported large-scale publication, although the figures also show that publication was incomplete several hours after polling closed.

Ekiti recorded substantial same-day publication. The Situation Room reported that the first polling-unit result appeared on IReV at approximately 4:30 p.m. on 20 June 2026, with over 85% of results uploaded by 7:30 p.m. This is consistent with monitoring published by The Guardian, which showed that approximately 90% of the expected polling-unit results were available by 7:45 p.m. that evening.[20]

18 Electoral Act 2026, **section 60(1)–(6)**; Federal Republic of Nigeria, Electoral Act 2026, Official Gazette. See also PLAC, *From Accreditation to Declaration: Election Day Processes and Results Management under the 2026 Electoral Act* (2026).

19 Channels Television, "INEC Uploads 92.2% of FCT Chairmanship Election Results" (22 February 2026); The Guardian, "Ekiti 2026: INEC Uploads 90% of Results on IReV" (20 June 2026); TheCable, Osun IReV upload monitoring (16 August 2026).

20 Nigeria Civil Society Situation Room, 'Final Statement by Situation Room on the Ekiti State 2026 Governorship Election', section titled 'Functionality of Election Technology'.

This indicates substantial same-day publication, although the figures do not establish when the remaining results became available or whether all published records accurately reflected the signed polling-unit results.

This indicates that most polling-unit records could be accessed on election night, while leaving questions about the timing, circumstances and eventual publication of the remaining results. It also does not establish whether each uploaded record accurately reproduced the signed Form EC8A or whether any errors identified during transmission were corrected.

Osun provides the clearest illustration of both the value and limitations of electronic publication. Results began appearing on IReV during the afternoon of 15 August. According to monitoring reported by the Centre for Journalism Innovation and Development (CJID), 437 of the expected 3,763 results were available at approximately 4:12 p.m., increasing to 2,463 later that evening. By about 8:48 p.m., the number had reached 3,292, or 87.48%.

However, publication then appeared to stall for approximately three hours, with the number of uploaded results remaining unchanged until shortly before midnight. Uploading subsequently resumed, and by the following morning, 3,701 results – approximately 98.35% – were available. The interruption was therefore temporary, but it occurred at a particularly sensitive point in the results-management process.[21]

This episode is analytically significant for two reasons.

First, independent monitoring made it possible to identify the interruption, establish its approximate duration and observe when publication resumed. This demonstrates the accountability value of public electronic results: an interruption that might otherwise have remained an internal administrative matter became observable and open to scrutiny.

Second, the public record does not conclusively establish what caused the interruption. A pause in the appearance of new results does not necessarily mean that polling officials stopped attempting transmission. The delay could have arisen at the polling unit, during network communication, within an INEC electronic validation process or at the point of public display. These possibilities have different implications for compliance with **section 60(3)** and should not be treated as evidence of the same failure.

The three elections therefore demonstrate considerable operational capacity to publish polling-unit results electronically. They do not, on the available evidence, establish complete or timely compliance at every polling unit. Nor can aggregate upload percentages answer whether the published figures were accurate, whether missing results were subsequently reconciled or whether the correct records were used during collation.

The important distinction is between the eventual availability of results and their availability when independent scrutiny is most valuable – while collation and declaration are still taking place.

2.3.3 Electronic validation and public visibility

The 2026 elections also brought greater attention to what happens to polling-unit results between their preparation and publication on IReV. **Clause 40 of INEC's 2026 Regulations and Guidelines for the Conduct of Elections** now provides for an electronic result sheet (e-EC8A) alongside the prescribed physical Form EC8A. Under this arrangement, the Presiding Officer enters the results recorded on the physical form into the e-EC8A interface on the BVAS device. The electronically entered figures are subjected to validation checks and transmitted alongside an image of the signed Form EC8A to IReV. These arrangements are reportedly intended to identify inconsistencies in result figures before electronic transmission is completed.

21 Premium Times, "Analysis: IReV Performance in the 2026 Osun Governorship Election" (2026); TheCable, Osun upload monitoring (16 August 2026).

At a meeting with Resident Electoral Commissioners in Abuja on 25 February 2026, INEC Chairman Professor Joash Amupitan explained that the upgraded BVAS checks whether votes entered exceed the number of accredited voters, verifies mathematical consistency and flags over-voting. According to INEC, these safeguards had been tested during the FCT Area Council elections and selected by-elections.[22]

The legal status of e-EC8A has nevertheless generated debate. Some election observers have questioned its introduction because the Electoral Act 2026 does not expressly provide for a separate electronic Form EC8A. Others regard it as an administrative tool for improving the accuracy of results transmitted to IReV.

In PLAC's assessment, **sections 60(1) and 151** provide a reasonable legal basis for INEC to prescribe result-recording procedures and introduce supporting electronic safeguards. However, **section 60(3)** expressly recognises the signed and stamped Form EC8A as the record from which polling-unit results are transmitted. The e-EC8A can therefore be understood as a supporting administrative and verification tool, rather than a separate result sheet with independent legal authority to replace or override the signed physical form.

This distinction matters where the electronically entered figures differ from the physical Form EC8A or a result fails electronic validation. While INEC may prescribe procedures for identifying and correcting errors, these should not permit unexplained changes to authenticated polling-unit results. The absence of sufficiently clear and publicly accessible procedures for resolving such discrepancies leaves questions that may ultimately require judicial interpretation.

Electronic validation could improve the accuracy of transmitted results by detecting data-entry errors and numerical inconsistencies. However, mathematical checks cannot, by themselves, establish that the figures correctly reflect the votes counted. There is also a distinction between checks performed on the BVAS device and any further processing of submitted results before their public display on IReV.

These concerns were raised ahead of the Osun election. On 10 August 2026, organisations under the EU Support to Democratic Governance in Nigeria programme (EU-SDGN II), alongside the Nigeria Civil Society Situation Room and other civil society groups, called for clarification of the e-EC8A and the backend validation process. They sought greater transparency about the checks performed after transmission, who conducted them, how long validation could take and how discrepancies would be resolved. [23]

The concerns remained relevant after the election. In its post-election analysis of Osun, Kimpact Development Initiative (KDI) identified arithmetic inconsistencies in 260 polling-unit results and registered-voter mismatches in 11 polling units. These findings do not necessarily establish that electronic validation failed, since the checks may not cover every type of discrepancy. They nevertheless raise questions about the scope of the safeguards and how inconsistencies that remain in published results are identified and reconciled.[24]

The concern is not that electronic checks are inherently undesirable. Rather, a control designed to prevent erroneous results from being published must itself be sufficiently transparent to demonstrate that it does not introduce an unexplained opportunity for delaying, withholding or altering records.

The existence of several related records makes this especially important. A physical Form EC8A, its scanned image, electronically entered result figures and the record eventually displayed on IReV may represent the same polling-unit outcome, but they are not necessarily identical forms of evidence. Clear procedures are needed to establish how discrepancies are detected, resolved and documented, including which record is relied upon where differences persist.

22 News Agency of Nigeria (NAN), 'INEC upgrades BVAS to eliminate election result manipulation, says chairman', Peoples Gazette, 25 February 2026.
23 EU-SDGN, "EU-SDGN Cohort Joins Situation Room, Other CSOs in Call for Transparency in Election Results Management" (10 August 2026).
24 Kimpact Development Initiative (KDI), Osun 2026 Post-Election Statement, p. 12.

Table 2.4: Understanding the different result records and processes

Record or process	Main purpose	What it does not establish
Form EC8A	Signed polling-unit record of votes counted	Does not, on its own, prove subsequent collation was accurate
IReV	Public access to electronically published polling-unit result images	Is not the formal collation or declaration process
e-EC8A and electronic validation	Electronic entry and checking of result figures	Does not independently authenticate the underlying vote count
Formal collation	Verification and aggregation of results through prescribed levels	Cannot be assessed solely from IReV upload percentages

The distinction is also relevant to **section 62**, which provides for verification during formal collation, including checks against polling-unit records and accreditation information where results are disputed. This serves a different purpose from the numerical checks performed during electronic transmission. Electronic validation may identify inconsistencies in submitted figures, but it does not replace the statutory process for verifying and collating results.

The effectiveness of e-EC8A will therefore depend not only on its ability to detect errors but also on how those errors are resolved. Where a submission is rejected or figures do not agree, there must be clear procedures for correcting the error against the signed Form EC8A, documenting any changes and ensuring that the correct result is published on IReV. **Transparent and verifiable procedures for handling these exceptions are essential to maintaining confidence in the integrity of electronically published results.**

2.3.4 What remains unclear?

The early elections leave several questions about the practical application of **section 60(3)**, particularly where electronic publication is delayed, interrupted or unsuccessful.

- **The first concerns the causes of delayed publication.** IReV statistics show when results become publicly available but do not necessarily reveal whether a delay occurred during transmission from the polling unit or after INEC received the result. This distinction matters because the cause of a delay determines which statutory or administrative procedures should apply. The interruption observed during the Osun election illustrates why greater transparency is needed.

- **A second issue concerns the statutory exception for communication failure.** **Section 60(3)** preserves the signed Form EC8A as the primary source for collation where electronic transmission is impossible because of communication failure. However, the provision does not expressly address delays arising from validation failures or subsequent processing (introduced in the INEC Regulations). A result that cannot be transmitted from a polling unit is different from one successfully submitted but not yet publicly displayed on IReV. Clear procedures are needed for handling both situations, i.e. an inability to transmit versus an inability to publish.[25]

- **The third issue is the treatment of discrepancies.** INEC's e-EC8A validation arrangements are intended to detect numerical inconsistencies, but the publicly available information does not fully explain how rejected submissions are corrected, who authorises corrections or how the final electronic record is reconciled with the signed Form EC8A. These safeguards are important for distinguishing genuine error correction from unexplained changes to electoral records.

25 A polling-unit result might be successfully submitted electronically but remain unavailable on the public portal. Conversely, a Presiding Officer might be unable to complete transmission from the polling unit.

These questions are relevant to both the integrity of the process and the protection of election officials acting in good faith. An error detected and corrected transparently is materially different from an unexplained change to an electoral record. A reliable system should make it possible to distinguish the two.

- **Finally, the legal consequences of non-compliance remain uncertain.** **Section 60(6)** creates an offence where a Presiding Officer wilfully contravenes the section. However, not every delayed or unsuccessful upload automatically invalidates a polling-unit result or an election. The consequences depend on the applicable law, the nature of the failure and the available evidence. **The precise judicial treatment of the new IReV obligation has yet to be firmly established under the 2026 Act.**

These uncertainties do not negate the progress demonstrated by the FCT, Ekiti and Osun elections. Rather, they highlight the need for INEC to publish clear procedures for electronic transmission, validation, correction and publication, including how failures are documented and resolved ahead of the 2027 general elections.

Overall, the introduction of e-EC8A seems to offer an additional safeguard against errors, but it must remain consistent with the statutory status of the signed hard copy Form EC8A. Clear procedures for electronic validation, correction and reconciliation are therefore necessary to ensure that the technology strengthens, rather than complicates, the legal framework for results management. This leads to the next question in the results-management process – whether the safeguards governing verification, collation and correction of results are being applied in a manner that can be independently established.

2.4 Collation, Verification and Correction of Results

Collation involves verifying and aggregating polling-unit results at designated centres, beginning at ward level and progressing through local government and other prescribed levels before declaration. It is a particularly vulnerable stage of Nigeria's electoral process, given longstanding concerns about interference with election materials, alteration of result sheets and manipulation of figures between polling units and collation centres. The safeguards under **sections 62 and 71** of the Electoral Act 2026 are intended to address these risks.

2.4.1 What must be verified during collation?

Section 62(1) requires polling-unit results and election materials to be delivered under security to designated collation officers, accompanied by candidates or their agents where available. **Section 71** requires completed collation forms to be signed, stamped and countersigned, with copies given to agents and police officers where available.

Under **section 62(4)–(8)**, Collation and Returning Officers must verify accredited-voter figures and votes against polling-unit records and electronically transmitted information before announcing results. Where discrepancies arise, they must examine the original result forms, BVAS accreditation data and transmitted records, and re-collate results found to be incorrect. **Section 62(9)** further criminalises the intentional collation or announcement of false results, prescribing a minimum ten-year prison term without an option of fine.

2.4.2 Were discrepancies identified and corrected?

The Ekiti governorship election illustrates the importance of these safeguards. Situation Room reported inconsistencies between the 14 political parties announced by INEC, the 19 appearing on ballot papers and the 15 reflected on result sheets.[26] These discrepancies raised questions about the consistency of election documents and how the figures would be reconciled during collation.

However, the observation does not establish that incorrect results were collated or that **section 62** was breached. The available report does not explain whether the discrepancies were resolved, what corrective measures INEC took or whether any formal verification procedures were invoked.

26 Nigeria Civil Society Situation Room, Final Statement on the Ekiti State 2026 Governorship Election

2.4.3 What remains untested or undocumented?

A significant limitation in assessing compliance with **section 62** is the availability of evidence from the collation process. Election observation is often concentrated at polling units, with more limited coverage of ward and local government collation centres. Even where observers report irregularities, their accounts may not establish whether the discrepancies were subsequently examined and corrected.

A fuller assessment often requires access to the original result forms across the collation chain (EC8A–EC8E), BVAS accreditation records, documented objections and corrections, and accounts from polling or collation agents who witnessed the proceedings. Such evidence may become available through post-election audits, requests for official electoral records or judicial proceedings where documents are produced and witnesses examined.

These can provide a clearer picture of whether results were properly verified and collated in accordance with **section 62**.

For the selected 2026 elections, the available evidence does not yet establish when formal verification, recounts under **section 61**, or re-collation procedures were invoked and what outcomes they produced. This limits an assessment of the effectiveness of these safeguards, but does not establish that INEC failed to apply them.

Public access to results also remains uneven across the collation process. While Form EC8A can be viewed on IReV, ward and local government collation results on Forms EC8B and EC8C are not routinely published there. Civil society groups have recommended extending IReV publication to these forms, allowing the public to compare polling-unit totals with the figures announced at successive collation levels.[27]

This gap makes the presence of trained and properly accredited party agents at ward and local government collation centres particularly important. It also limits what citizens and independent observers can verify without access to the original collation records. Although **section 62(2)–(3)** provides for a National Electronic Register of Election Results and access to certified copies, that is not the same as timely public visibility of results as collation progresses.

Overall, **section 62(4)–(8) of the Electoral Act 2026** requires collation officers to verify accreditation and vote figures against polling-unit records and transmitted data, and to re-collate results where disputed figures are found incorrect. **Section 62(9)** further imposes substantial penalties for intentionally collating or announcing false results. Reported inconsistencies in election records, particularly in Ekiti, demonstrate the importance of these safeguards. However, the available evidence does not establish whether differences between polling-unit records and higher-level collation figures were consistently identified, verified and corrected. The central concern is therefore the limited transparency surrounding the application of these safeguards, rather than their absence in law. Greater public access to collation-level results and documented corrections would strengthen accountability ahead of the 2027 elections.

Conclusion

The FCT, Ekiti and Osun elections provide early evidence of how the Electoral Act 2026 is being implemented and where improvements are needed. INEC's removal of invalid voter registrations demonstrates corrective action, but its delayed online publication of the preliminary register raised concerns about compliance with **section 19(1)**, which requires a seven-day period of public scrutiny of the register at registration areas and on INEC's website, within the statutory timeframe before a general election. Questions also remain about irregularities in older registration records.

BVAS accreditation generally functioned, with some reported malfunctions successfully resolved. However, disruptions and accessibility challenges tested the safeguards under **section 47**, which requires technology-

27 EU-SDGN Election Observation Hub, *Osun 2026 Post-Election Report*, p. 42; see also its *Ekiti 2026 Post-Election Report*, Consolidated Recomendations, p. 38.

based voter accreditation and provides for a fresh poll in specified circumstances where a device fails and is not replaced, and **section 54**, which protects the right of voters with disabilities to receive assistance and requires INEC to make reasonable provisions for accessible voting.

Section 60(3) expressly requires electronic transmission of the signed and stamped polling-unit Form EC8A to IReV, but does not define the legal status of INEC's newly introduced e-EC8A entry or the procedures governing validation before public display. Although substantial publication of results was recorded in the FCT, Ekiti and Osun elections, reported delays and uncertainty over how submitted results are validated, withheld or corrected raise concerns about transparency and the ability to verify compliance with the statutory transmission requirement.

Section 62(4)–(8) provides safeguards for verifying accreditation and vote figures and correcting disputed results during collation. However, the available records do not establish how consistently discrepancies between polling-unit results, accreditation data and collated figures were identified and resolved.

Ahead of the 2027 elections, INEC should prioritise a more reliable voters' register, effective responses to accreditation failures, timely and accurate publication of results, and greater transparency in electronic validation and the verification and correction of results during collation.

Publication Note

This assessment reflects official records, election observation findings and other developments identified up to the research cut-off date of 13 November 2026. Given the ongoing preparations for the 2027 general elections, subsequent developments and emerging concerns may not be reflected in the analysis.

PLAC
POLICY AND LEGAL ADVOCACY CENTRE

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Policy and Legal Advocacy Centre (PLAC) is a non-governmental organization committed to strengthening democratic governance and citizens' participation in Nigeria. PLAC works to enhance citizens' engagement with state institutions, and to promote transparency and accountability in policy and decision-making process.

The main focus of PLAC's intervention in the democratic governance process is on building the capacity of the legislature and reforming the electoral process. Since its establishment, PLAC has grown into a leading institution with capacity to deliver cutting-edge research, policy analysis and advocacy. PLAC receives funding support from donors and other philanthropic sources.

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