



# 2025 Annual Report

## **Table of Contents**

<b>1.0 Introduction.....</b>	<b>2</b>
<b>2.0 Statement in respect of the functions of the Commission.....</b>	<b>2</b>
<b>2.1 Electoral Commission’s Strategic Plan.....</b>	<b>2</b>
<b>2.2 Management and Operation .....</b>	<b>3</b>
<b>2.2.1 Legal Framework.....</b>	<b>4</b>
<b>2.2.2 Management of Political Parties .....</b>	<b>9</b>
<b>2.2.3 Reporting legal obligations for 2025 .....</b>	<b>10</b>
<b>2.2.4 Human Resources and Administration.....</b>	<b>10</b>
<b>2.2.5 Registration of Voters .....</b>	<b>17</b>
<b>2.2.6 Innovative approaches in the use of Technology.....</b>	<b>19</b>
<b>3.0 Statement of accounts prepared under Section 30 (1)- Political Parties Financial Support Fund.....</b>	<b>20</b>
<b>4.0 Findings of the Commission on the review of the Political Parties made under Section 24(5A) .....</b>	<b>22</b>
<b>Findings/Review report on auditing of Political Parties’ financial records for the Electoral Commission for the accounting year 2024 .....</b>	<b>22</b>
<b>1. Introduction .....</b>	<b>22</b>
<b>2. Executive summary .....</b>	<b>22</b>
<b>3. Compliance as per Section 24 of Political Parties (Registration and Regulation) Act: .....</b>	<b>23</b>
<b>4. Audit review process, relevant correspondences and audit observations .....</b>	<b>25</b>
<b>5. Conclusion: .....</b>	<b>29</b>
<b>7 The recommendation of the Commission .....</b>	<b>33</b>
<b>5.0 Conclusion.....</b>	<b>34</b>

## **1.0 Introduction**

The Electoral Commission, in accordance with Section 31(1) of the Political Parties (Registration and Regulation) Act shall submit a report in respect of its functions for the immediately preceding year, to the National Assembly, on or before the 31<sup>st</sup> of March of each year.

This report will be presented in a systematic order, with focus on both the 2025 elections and the recurrent operational aspects of the entity, and shall, inter alia, include the following.

- (a) a statement in respect of the functions of the Commission.
- (b) statement of accounts prepared under Section 30(1).
- (c) findings of the Commission on the review of the political parties made under Section 24(5A).

This report shall also be made available on the website of the Electoral Commission in accordance with Section 31(3) of the Act.

In consideration of the recent amendment, which now decriminalises the publication of the type of information contained in the report, the Commission is for the first time submitting the report to the National Assembly, in the manner that is depicted in the Political Parties (Registration and Regulation) Act and making the report a public document through publication.

## **2.0 Statement in respect of the functions of the Commission**

The functions of the Electoral Commission are established in Article 116(1) of the Constitution of the Republic of Seychelles and are as follows: -

- the responsibility for the conduct and supervision of the registration of voters and of elections and referenda
- review of the number and boundaries of electoral areas of Mahe and Praslin
- review of the practices of such matters as finance, broadcasting and advertising, of political campaigns in respect of elections and referenda
- have other functions as may be prescribed by or under the Constitution of the Republic of Seychelles or an Act
- review of existing legislation governing electoral matters and making recommendations to the Government.

## **2.1 Electoral Commission's Strategic Plan**

The recurrent operation and conduct of the 2025 elections were guided by the Strategic plan.

The Strategic plan contains nine pillars, which reflect the specific areas of work that allowed the Electoral Commission to discharge its roles and responsibilities.

**Table 1: The Strategic Plan**

<b>PILLARS</b>	<b>STRATEGIC GOAL</b>	<b>INDICATOR</b>
<b>Modern Legal Framework</b>	Improved and modernised legal framework	Number of legal documents revised
<b>Elections</b>	Credible Presidential and National Assembly Elections 2025 conducted	Number of credible elections conducted
<b>Use of technologies and innovative approaches</b>	Innovative approaches and new technologies adopted	Number of new technologies and initiatives adopted
<b>Voter education</b>	High voter participation in registration and elections	Percentage of voter turnout in election
<b>Management</b>	Functional and Effective secretariat	Percentage of implemented planned activities
<b>Electoral Boundaries</b>	Reviewed electoral boundaries	Number of electoral boundary review conducted
<b>Collaboration and partnerships</b>	Local and international partnerships established and maintained	Number of partnerships maintained
<b>Leadership</b>	Effective leadership through the ECS Board of Commissioners	Number of board meetings conducted
<b>Political parties' registration</b>	An up-to-date register of political parties.	Percentage of registered political parties being in compliant

## **2.2 Management and Operation**

The Electoral Commission is fully funded by the Government and therefore is a public entity which is accountable for all expenditure in accordance with the financial legal framework established by the Government. In 2025 the Commission was granted two budget allocations for the following functions;

1. Recurrent budget: SCR 13.4 million and SCR 3.2 million for the refurbishment of the Electoral Commission Headquarters. A total of SCR 16.6 million.
2. Election Execution: SCR 21. 5 million for the first ballot and SCR 11.7 million for the second ballot.

Section 27(1) of the Political Parties (Registration and Regulation) Act establishes the Political Parties Financial Support Fund, which is administered by the Electoral Commission. The fund which is allocated for the purpose of financial assistance to registered Political Parties that have contested in the last National Assembly elections, is disbursed on a quarterly basis. For 2025, the budget for the Political Parties Funds was SCR 6.5 million.

Leading up to 2025 and the whole of the year 2025, the Commission focused on the preparation and delivery of the elections, which were held on 25<sup>th</sup>, 26<sup>th</sup> and 27<sup>th</sup> September and 9<sup>th</sup>, 10<sup>th</sup> and 11<sup>th</sup> October 2025, respectively.

The delivery of the 2025 elections was guided by the 2025 Election Calendar, from which the Calendar of Events was derived.

### **2.2.1 Legal Framework**

Pursuant to Article 116 (1)(e) of the Constitution, the Electoral Commission is mandated to review existing legislation relating to electoral matters and to recommend such amendments as may be necessary. In the execution of this constitutional responsibility, the Commission undertook a comprehensive review of the principal electoral statutes, the Elections Act and the Political Parties (Registration and Regulation) Act, during the period 2022 to 2025. This legislative review also resulted in consequential amendment to the Constitution arising from revisions to the Elections Act.

The review process was guided by the objective of strengthening the electoral legal framework, ensuring its consistency with international best practices, and addressing emerging and evolving challenges within the electoral process. Emphasis was placed on legislative reforms required in preparation for the 2025 General Elections.

In parallel with the legislative review, the Commission developed and reviewed electoral handbooks and manuals, subsidiary regulations, and codes of conduct to operationalise the amended legal provisions. A summary of the legislative amendments is provided in the table below.

Furthermore, a series of capacity-building initiatives were conducted to sensitise stakeholders on the legal reforms. These training programmes targeted the Secretariat, Electoral Staff, Political Parties, members of the Media, Local and International Observers and Civil Society Organisations, with the aim of promoting a common understanding and effective implementation of the amended electoral laws.

**Table 2: Amendments made to the Elections Act and Political Parties (Registration and Regulations) Act**

<b>Elections Act</b>		
<b>Electoral reforms approved as law</b>		
1	Identification documents	The use of valid National Identity Card and valid Passport for the purpose of registration.
2	Online application for registration and mobile registration	The introduction of online registration and mobile registration services.
3	Pre-registration	The introduction of the Pre-Registration of voters. Pre-registration caters for individuals aged 17 who will turn 18 between the closure of the Register of Voters and the conduct of the elections, including any re-run (second ballot).
4	Registration – exception to 3 months residency	The amendment allows citizens working overseas on diplomatic missions and students studying abroad to register as voters, provided they submit the necessary documentation to verify their eligibility.
5	List of Prisoners from the Prison Authority	A provision that formalises the existing practice; the submission of a list of prisoners serving a sentence of imprisonment from the Prison authority.
6	Voters Census	Amendment to the Act to give the Electoral Commission the discretion to cause the conduct of a Voters census at such interval as the Commission may decide.
7	Automatic registration	Repeal of Section 7(5) concerning automatic registration, that conflicted with the Act.
8	Online inspection	The Electoral Commission considered extending its services for online inspection services for the Register of voters, allowing individuals to verify their details conveniently.
9	Office hours	Given the move to online use in electoral processes, office hours which usually means 8am to 4pm becomes redundant for certain procedures. The Electoral Commission

		recommended amending Section 8 to reflect the proposed changes.
10	Registration of voters residing overseas	Amendment to Section 10A, B and C to change the notwithstanding clause to Section 5, given that the Electoral Commission required the conditions set out in Section 5 with respect to registration to be taken into account first, instead of being completely disregarded.
11	Nomination Day - Exceptional circumstances for collecting nomination credentials	Amendment to permit the submission of nomination documents by persons other than the candidate in exceptional circumstances.
12	Nomination of candidates	Prior to the amendment, the Act did not clearly state whether an individual could be nominated for only one type of election when multiple elections were held concurrently. To address this ambiguity, the Act was amended to specify that an individual may be nominated as a candidate in only one form of election during concurrent election periods. Furthermore, a provision was introduced to prevent a candidate being nominated for the office of Vice President from being nominated for any other type of election
13	Withdrawal of candidates	An amendment to change the period for withdrawal of candidates from 7 to 14 days before election day.
14	De-link announcement date and Register of Voters closure	An amendment to de-link the announcement of election dates and the closure of the Register of Voters.
15	Special Stations	An amendment to Section 18(2)(d) and Schedule 2 of the Act to ensure that only individuals who fall within the category of essential services and who are working on election days are allowed to vote at special stations.
16	Polling and Counting Agents	An amendment to Section 20(2) of the Elections Act to extend the notification period from 7 days to 14 days for the submission of

		details of candidate's polling and counting agents.
17	Identification documents for voting	An amendment to Section 25(1)(a)(ii) of the Act to specify that only a valid, National Identity Card and a valid, physical Passport will be accepted as identification documents at polling stations.
18	Prohibition of mobile phones and electronic devices	An amendment to include a provision in the Act that will place a legal prohibition on the use of mobile phones and electronic devices at polling stations. This further supports past practices, whereby this was merely mentioned in civic education prior to an election but did not have proper legal basis.
19	Use of ballot bags	An amendment to allow for the use of ballot bags rather than ballot boxes for outer islands voting.
20	Designated Electoral Officer	To reflect the process expressed in S.I 140 of 2020.
21	Braille and sign language	An amendment to Section 23(1) to make available braille folders that may be placed over ballot papers to be used by visually impaired persons on voting day.
<b>Political Parties (Registration and Regulations) Act</b>		
1	Registration fee for political parties	An amendment for the introduction of a registration fee as may be prescribed by the Electoral Commission for political parties at the time of registration.
2	Registration submission for the registration of political parties	An amendment to include additional items; party symbol, logo, acronym, slogan and party colour, that needed to be submitted upon registration and that all supporting documents be provided in both digital and hard-copy formats.
3	Notification of changes to the Electoral Commission	Section 11 of the Political Parties Act sets out the timeframe within which a political party must notify the Electoral Commission of specified changes. The Electoral Commission proposed expanding this list to also require notification of any changes to:

		<p>i) the party’s symbol, logo, slogan, acronym, or colour; and</p> <p>ii) the name of the political party.</p>
4	Amendment to the confidentiality clause	<p>Amending Section 14 to include the party’s Constitution as information that may be disclosed; and expanding the provision to specify additional circumstances in which disclosure shall apply.</p> <p>Information or documents may be disclosed only under specific circumstances, including:</p> <ul style="list-style-type: none"> <li>i) When permitted or required by the Act or other Seychelles laws;</li> <li>ii) With the prior written consent of the political party concerned;</li> <li>iii) When provided in statistical or anonymized form;</li> <li>iv) Pursuant to a court order; or</li> <li>v) For the purpose of investigating an offence under the Act.</li> </ul> <p>Employees of the Electoral Commission who breach the above confidentiality requirements commit an offence and may face a fine of SCR 10,000 and dismissal. A Commission Member who fails to comply shall be reported to the Constitutional Appointments Authority.</p>
<b>Regulations</b>		
1	Elections (Conduct of Registered Political Parties and Candidates During Election and the Remainder of the Electoral Cycle) Regulations, 2025	This Regulation was amended to cater only for the conduct of the political parties during election and introduced the conduct to be extended in the remainder of the electoral cycle.
2	Elections (Placement of Campaign Materials) Regulations, 2025	This Regulation was introduced to incorporate the guidance note used for the placement of campaign materials issued in 2020 and to review and formalise the process.
3	Elections (Code of Conduct of Election Observers) Regulations, 2020	This Regulation was reviewed, and the Electoral Commission did not make any changes to that of 2020. The same Regulation was used in the 2025 elections.

4	Elections (Code of Conduct of Polling and Counting Agents) Regulations, 2020	This Regulation was reviewed, and the Electoral Commission did not make any changes to that of 2020. The same Regulation was used in the 2025 elections.
---	--	--

### 2.2.2 Management of Political Parties

During the year under review, the Commission recorded significant progress in strengthening compliance among registered Political Parties. Notably, in 2025, the Commission achieved 100 per cent compliance in the submission of audited financial statements by political parties for the 2024 financial year, in accordance with Section 24 of the Political Parties Act. This outcome was achieved through sustained engagement and follow-up by the Commission.

To ensure further adherence to the requirements of the Political Parties (Registration and Regulation) Act, the Commission engaged the services of an external auditor to review the financial submissions of Political Parties. The audit process comprised a review of each political party’s audit report, the request for additional information where necessary, and the publication of findings in accordance with the provisions of the Act.

With respect to Political Party registration, the Commission registered one new Political Party during 2025. The registration process is conducted in line with the procedures and timeframes stipulated in the Political Parties Act, which provide for a registration period of up to three months.

As at the end of 2025, a total of eight Political Parties were registered with the Commission, namely:

**Table 3: Total number of registered Political Parties**

	<b>Political Party</b>	<b>Acronym</b>
1	Linyon Demokratik Seselwa	LDS
2	United Seychelles	US
3	One Seychelles	OS
4	Seychelles United Movement	SUM
5	Lalyans Nouvo Sesel	LNS
6	Mouvman Lavwa Seselwa	MLS
7	Laliberte	IBT
8	Seychelles Party National Movement	SPNM

### 2.2.3 Reporting legal obligations for 2025

The Electoral Commission met all its legal obligations for the year 2025, in accordance with the requirements of the legal framework.

- i. Certification of the Register of Voters on 31<sup>st</sup> March 2025
- ii. Certification of the Register of Voters on 18<sup>th</sup> August 2025 for the 2025 elections
- iii. Annual Performance Report
- iv. Statement of receipt and expenses by Political Parties and candidates
- v. 2025 Elections Report for the First Ballot
- vi. 2025 Elections Report for the Second Ballot

### 2.2.4 Human Resources and Administration

#### 2.2.4.1 Staffing

The Electoral Commission Secretariat has a workforce of 21 employees. The staff members provide support, expertise, and coordination throughout the electoral cycle.

For the 2025 elections, the Electoral Commission recruited additional temporary staff.

**Figure 1: Total number of full-time staff**



### 2.2.4.2 Changes in composition of Secretariat staff and Commissioners

**Table 4: New appointments, recruitments and resignation**

<b>NEW APPOINTMENTS &amp; RECRUITMENT</b>			
<b>Commissioners</b>		<b>Secretariat staff</b>	
Mrs. Wendy Didon	Chairperson	Customer Service Assistant	1
Mrs. Bernadette Furneau	Commissioner	Registration officer	1
Mr. Steve Pointe	Commissioner	IT Manager	1
Mr. Bernard Monnaie	Commissioner		
<b>RESIGNATION</b>			
Mr. Danny Lucas	Chairperson	IT Manager	1

### 2.2.4.3 The First Ballot

In addition to the staff of the Secretariat there were additional recruitment of 1,166 staff to allow for a workforce that could deliver fully. There were three categories of recruitment, firstly for electoral staff to work in the voting stations, secondly for technical staff based at the Headquarters and lastly support staff for both the HQ and station level.

**Table 5: Part-time staff for the first ballot**

<b>Electoral Staff</b>	<b>Quantity</b>
<b>Voting Station level</b>	
Electoral Officers	27
Deputy Electoral Officers	81
Assistant Electoral Officers	957
Driver	19
Cleaner	28
<b>Technical teams based at the HQ</b>	
Ballot Control Electoral Officer	1
Ballot Control Deputy Officers	2
Ballot Control Assistant Officers	17
Statistic Electoral Officer	1

Statistics Deputy Officer	3
Statistics Assistant Officer	1
Complaint Electoral officer	1
Complaint Deputy Officer	1
Complaint Assistant officer	1
Support team Based at HQ	
Communication & PR Consultant	1
Communication & PR- Support	1
Deputy Logistics officer	1
Logistics Assistant	4
Accounts Support	1
IT Support	10
Accreditation Support	2
HR & Admin Support	1
HQ Driver	3
HQ Cleaner	2
<b>Total staff</b>	<b>1,166</b>

To cater for additional service requirements at Station level, the Commission outsourced private Service Providers.

#### ***2.2.4.4 The Second Ballot***

During the second ballot, the Electoral Commission experienced a slight reduction in staffing resulting in a total of 1153 staff. Approximately 5% of the workforce that conducted the first ballot, did not work in the second ballot. To maintain operational continuity, the Electoral Commission redeployed remaining personnel, ensuring that all polling stations remained fully staffed and the electoral process proceeded without interruption.

**Table 6: Part time staff for the second ballot**

<b>Electoral Staff</b>	<b>Quantity</b>
<b>Voting Station level</b>	
Electoral officers	27
Deputy Electoral officers	80
Assistant Electoral officers	945
Driver	19
Cleaner	28
<b>Technical teams based at the HQ</b>	
Ballot Control Electoral Officer	1
Ballot Control Deputy Officers	2
Ballot Control Assistant Officers	17
Statistics Electoral Officer	1
Statistics Deputy Officer	3
Statistics Assistant Officer	1
Complaint Electoral officer	1
Complaint Deputy Officer	1
Complaint Assistant officer	1
<b>Support team Based at HQ</b>	
Communication & PR Consultant	1
Communication & PR- Support	1
Deputy Logistics officer	1
Logistics Assistant	4
Accounts Support	1
IT Support	10
Accreditation Support	2
HR & Admin Support	1
HQ Driver	3

HQ Cleaner	2
<b>Total staff</b>	<b>1,153</b>

#### 2.2.4.5 Training, Conferences and Workshops

In the year 2025, the Electoral Commission engaged in both local and international platforms to ensure capacity building. There was also attendance which pertained to international forums of which the Commission is a member. In preparation for the 2025 elections, the Commission interacted intensively with the key stakeholders to ensure a holistic state of readiness.

**Table 7: Training, Conferences and workshops**

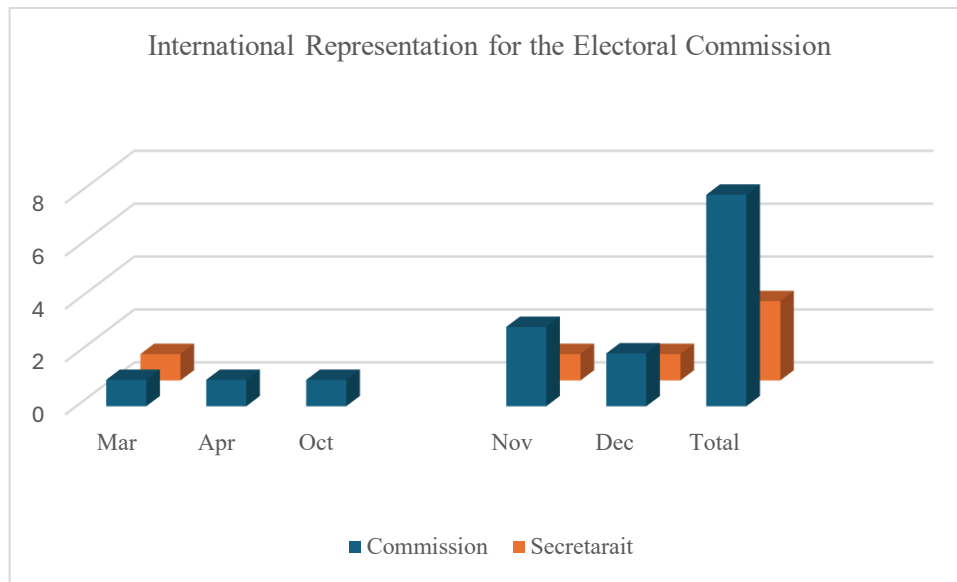
<b>TRAINING AND MEETINGS</b>		
<b>No.</b>	<b>Type of Programme</b>	<b>Participants</b>
1.	Team Building	All staff
2.	Anti-corruption awareness	All staff
<b>ELECTION TRAININGS AND MEETINGS</b>		
3.	Training – Voting Process- Electoral Officer, Deputies	Electoral Officers, Deputies, Management
4.	Meeting – Election Preparedness- Electoral officer, Deputies	Electoral Officers, Deputies, Management
5.	Regional Training- Electoral staffs	Electoral Officers, Deputies, Assistant Electoral Officers
6.	Electoral Areas Training	Electoral Officers, Deputies, Assistant Electoral Officer
7.	Training/Meeting – Ballot Team	Electoral Officers, Deputies, Management
8.	Training/Meeting- Statistics Team	Electoral Officers, Deputies, Assistant Electoral Officer, Management
9.	Training/Meeting– Complaint Team	Electoral Officers, Deputies, Assistant Electoral Assistant, Management
10.	Meeting – Polling Agents	Electoral Officers/ Deputies/ Management/ 2 representatives of each Political Parties
11.	Electoral Areas Training – Polling and Counting Agents	Electoral Officers/ Deputies/ Assistant Electoral Officers
12.	Meeting /Training – Political Parties	Political Parties and Independent candidates, Management
13.	Meeting- Potential candidates	Political Parties and Independent candidates, Management
14.	Meeting- Department of health	Health officers and Management

15.	Meeting- Seychelles Police Force	Police officers and Management
16.	Meeting- Red Cross society of Seychelles	Red cross official and Management
17.	Meeting- Seychelles Fire Rescue Services Agency	SFRSA officers and Management
18.	Meeting/Training – Media Houses/Media Commission	Media Houses & administration of social media platforms and Management
19.	Meeting- Disaster Risk Management Division	DRMD officers and Management
20.	Training/Meeting CEPS & SIFCO	CEPS & SIFCO officers and Management
21.	Meeting Observers mission/ Diplomatic Corps	ARID & CDWS and Management
22.	International Stakeholders	SADC, ECF-SADC, AU COMESA, OIF and Management

**Table 8: International representations**

<b>Month</b>	<b>Topics</b>	<b>Dates</b>	<b>Participants</b>
<b>MARCH</b>	9th Annual Continental Forum of Election Management Bodies (EMBs) and the AAEA General Assembly, in Accra, Ghana	12 <sup>th</sup> -14th March 2025	Commissioner Mr. Henry Bastienne CEO Mrs. Manuella Amesbury
<b>APRIL</b>	Executive Workshop AI Literacy for Electoral Actors, scheduled Johannesburg, South Africa	7th –8th April	Commissioner Norlis Rose Hoareau
<b>OCTOBER</b>	ECONEC peer support and learning Mission Cote D’Ivoire	21- 28 October	Commissioner Steve Pointe
<b>NOVEMBER</b>	Meeting to formally launch the Cyber and Information Resilience Elections Network (CIREN) Southern Africa, Zambia	13-14 <sup>th</sup> November	Commissioner Mr. Elvis Julie IT Manager Mr. Christopher Anthony
<b>NOVEMBER</b>	Rencontre d’évaluation entre les Présidents des Commissions électorales, à Maurice	13- 14th November	Chairperson Mrs. Wendy Didon Commissioner Mr. Steve Pointe
<b>DECEMBER</b>	ECF-SADC 27 <sup>th</sup> Annual General Conference Kingdom of Eswatini	1 <sup>st</sup> December – 5 <sup>th</sup> December	Chairperson Mrs. Wendy Didon Commissioner Ms. Jenny Adrienne CEO Mrs. Manuella Amesbury

**Figure 2: International representations**



**Table 9: 2025 elections – Ballot printing missions**

Month	Mission	Dates	Participants
<b>SEPTEMBER</b>	Ballot Printing First Ballot	6th –12th September	CEO Manuella Amesbury IT Manager Mr. Christopher Anthony Representative of 7 Political Parties LDS- x1 US -x1 LMS- x1 SPNM- x1 SUM- x1 MLS- x1 IBT- x1  Independent Candidate  Mr. France Sophola Mr. Yvon Esther Ms. Florie Larue Mr. Keneth Pierre

			Ms. Librannete Palmyre
<b>OCTOBER</b>	Ballot Printing Second Ballot	30th September – 5th October	Commissioner Dr. Bernard Monnaie CEO Manuella Amesbury IT Manager –Mr. Christopher Anthony Representatives of political parties: LDS - x1 US - x1

**2.2.5 Registration of Voters**

The registration of voters and the revision and certification of the Register of Voters is prescribed in the Elections Act. For the year 2025, since it was an election year, the Commission certified two Registers, one on the 31<sup>st</sup> of March and the other one on the 18<sup>th</sup> of August, in preparation for the elections. In an election year, the process is required to allow for the conduct of the election as stipulated in Section 9(1) of the Elections Act.

**Figure 3: The Register of Voters in an election year**



### ***2.2.5.1 The Register of Voters***

After the closing of the Register of Voters for submission of applications on the 31<sup>st</sup> of December 2024, the Register of Voters re-opened on Friday the 3<sup>rd</sup> of January 2025. The applications submitted from the mentioned date up to the closing of the Register of voters on the 19<sup>th</sup> of July, featured in the certified Register of Voters that were used for the 2025 elections.

### ***2.2.5.2 Inspection of the provisional Register of Voters***

The inspection exercise prior to the certification of the 2025 Register of Voters was conducted from Tuesday 16<sup>th</sup> January to Friday 7<sup>th</sup> February 2025. The inspection of the Register could be done at 10 registration centres between 9am to 5pm.

Throughout this entire period, voters who had submitted applications for any transaction during the year 2024 were able to inspect the provisional register to ensure that their respective transactions had been included in the Register of Voters prior to its certification on the 31<sup>st</sup> of March 2025. A total of 1,597 transactions were recorded.

### ***2.2.5.3 Certification of the 2025 Register of Voters***

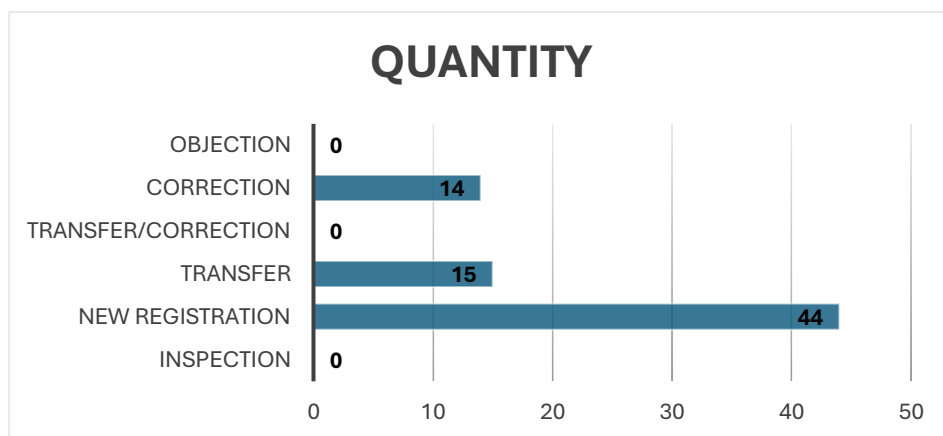
The Register of Voters, which contained a total of 73,627 registered voters in which 38,056 were female and 35,571 were male, was certified on the 31<sup>st</sup> of March 2025 by the Chief Registration Officer.

The Electoral Area with the highest voter was Anse Etoile with a total of 4,032 registered voters and Port Glaud being the Electoral Area with the lowest number of voters had 1,980 registered voters.

### ***2.2.5.4 Re-opening of the Register of Voters for transactions***

After the announcement of the election result for the second ballot, the notice for re-opening of the Register of voters for transactions was published in the official gazette on Tuesday 14<sup>th</sup> October 2025. This therefore meant that the Commission was now able to accept applications for any transactions from the date of the notice. The table below shows the number of transactions received from the date of the opening of the Register to 31<sup>st</sup> December 2025.

**Figure 4: Types and number of transactions received**



The transactions received as per the table above will be included in the Register of Voters to be certified on the 31<sup>st</sup> of March 2026.

### **2.2.6 Innovative approaches in the use of Technology**

The 2025 elections marked a significant advancement in the use of technology compared to previous elections.

To obtain a system that is compatible to the needs of the Seychelles, the Electoral Commission conducted intensive research and consultations with key stakeholders. As a result of this the following were implemented; online registration portal, asset management system and voter tagging.

#### **2.2.6.1 Online registration portal**

The amendment to the Elections Act enabled the Electoral Commission to implement the online registration portal. Through this system, eligible voters could now submit applications for any transactions without having to physically report to the registration centres.

#### **2.2.6.2 Voter tagging system**

The voter tagging system was used to electronically record voter participation in real time. Each voting stream was equipped with a tablet, and voter identification documents were scanned and synchronised to a central database. This enabled the Electoral Commission to monitor voter turnout nationally and by electoral area, as well as to generate demographic and statistical reports.

#### **2.2.6.3 Election asset management**

The election asset management system assisted towards the promotion of accountability throughout the process, from the maintenance, monitoring, distribution and returning of election equipment and materials. Critical election assets were barcoded, tracked and reconciled through system-generated reports, ensuring that all equipment were accounted for.

### **3.0 Statement of accounts prepared under Section 30 (1)- Political Parties Financial Support Fund**

The reporting on the statement of account under Section 30(1) originates from Section 27(1) of the Political Parties (Registration and Regulation) Act, which establishes the Political Parties Financial Support Fund.

The 2020 National Assembly election qualified 4 Political Parties, namely Linyon Demokratik Seselwa, United Seychelles, One Seychelles and Lalyans Seselwa, to benefit from the fund.

From 2021 until the 3<sup>rd</sup> quarter of 2025, due to the cancellation of Lalyans Seselwa, only 3 Political Parties benefited from the funds.

***Table 11: Political Parties that benefited from the Financial Support Fund***

<b>Political Party</b>	<b>% of valid votes in 2020</b>	<b>Quarterly Amount</b>
1. Linyon Demokratik Seselwa	54.80%	890,500.00
2. United Seychelles	42.30%	687,375.00
3. One Seychelles	2.20%	35,750.00
4. Lalyans Seselwa	0.11%	1,787.50

In accordance with Section 29 (3) of the Political Parties (Registration and Regulations) Act, 5 additional Political Parties that participated in the 2025 National Assembly Elections, were allocated a pro- rata sum each, from the last quarterly disbursement of 2025. This therefore meant that disbursement for the third quarter of 2025 was made to 8 Political Parties as per table below.

**Table 12: Third quarter disbursement in 2025**

	<b>Political Party</b>	<b>%</b>	<b>3rd Quarter Disbursement in 2025</b>
<b>Payment as per 2020 elections</b>	Linyon Demokratik Seselwa	54.80%	890,500.00
	United Seychelles	42.30%	687,375.00
	One Seychelles	2.20%	35,750.00
<b>Pro rata</b>	Lalyans Nouvo Sesel	0.11%	796.60
	Laliberte	0.11%	796.60
	Mouvman Lavwa Seselwa	0.11%	796.60
	Seychelles People’s National Movement	0.11%	796.60
	Seychelles United Movement	0.11%	796.60
	<b>Total</b>	<b>99.96%</b>	<b>1,617,608.00</b>

Based on the National Assembly Election results in September 2025, the following Political Parties are now being supported through the Political Parties Support Funds as of 4<sup>th</sup> quarter of 2025 until the next National Assembly Elections scheduled for September 2030.

**Table 13: Allocation of support funds after the 2025 elections**

<b>Political Party</b>	<b>% of valid votes</b>	<b>Amount</b>
1. United Seychelles	49.47%	803,887.50
2. Linyon Demokratik Seselwa	45.11%	733,037.50
3. Seychelles United Movement	2.11%	34,287.50
4. Lalyans Nouvo Sesel	1.36%	22,100.00
5. Mouvman Lavwa Seselwa	1.12%	18,200.00
6. Seychelles People’s National Movement	0.52%	8,450.00
7. Laliberte	0.30%	4,875.00

## **4.0 Findings of the Commission on the review of the Political Parties made under Section 24(5A)**

### **Findings/Review report on auditing of Political Parties' financial records for the Electoral Commission for the accounting year 2024**

#### **1. Introduction**

“Electoral Commission” or “Commission” means the Electoral Commission established under Article 115 of the Constitution of the Republic of Seychelles. The Electoral Commission of Seychelles may register a Political party, the symbol, logo and the acronym of the party as per Section 3 of the Political parties (Registration and Regulation) Act 1991, as amended.

The functions of Electoral Commission as per Article 116 of the Constitution of the Republic of Seychelles:

The Electoral Commission:

- a) shall be responsible for the conduct and supervision of the registration of voters and of elections and referenda under this Constitution;
- b) shall keep under continuous review the number and boundaries of the electoral areas into which Mahé and Praslin are divided having regard to article 112(3);
- c) shall keep under continuous review the practices and working, including such matters as finance, broadcast and advertising, of political campaigns in respect of elections and referenda under this Constitution;
- d) shall have such other functions as may be prescribed by or under this Constitution or an Act.
- e) shall review existing legislation governing electoral matters and make recommendations to the Government.

#### **2. Executive summary**

As per Section 24(5) of the Act, a registered Political Party shall, on or before the 30<sup>th</sup> June in each year, send to the Commission a copy of the statement prepared under subsection (2), together with a copy of the report made by the auditor on the statement, for the period from the 1st January to the 31<sup>st</sup> December of the immediately preceding year. Section 24(5A) of the Act states that after the receipt of the statement under Section 24(5), the Electoral Commission shall make review of the statement and may in making such review demand clarification or records to ensure the compliance of the provisions of this section by the registered political party.

Further, Section 31(2) (c) of the Act states that the report of the Electoral Commission under subsection (1) shall, inter alia, include findings of the Commission on the review of the political parties made under Section 24(5A).

The Commission appointed Paradise Business Solutions as auditor ‘ECS auditor’ to supply services of Chartered Accountant to carry out the auditing of political parties’ financial records for the year ended December 2024 for the Commission to comply with Section 24(5A) of the Act.

The following political parties are registered with the Commission:

- a) United Seychelles
- b) Linyon Demokratik Seselwa
- c) One Seychelles
- d) Seychelles United Movement
- e) Mouvman Lavwa Seselwa
- f) Lalyans Nouvo Sesel
- g) Laliberté
- h) Seychelles People's National Movement

### **3. Compliance as per Section 24 of Political Parties (Registration and Regulation) Act:**

Section 24 of the Act:

**(1)** A registered political party shall keep proper accounts of all money received and paid by the political party in each year in such manner and form as the Commission may direct.

**(2)** A registered political party shall, before the 31st March of each year, prepare a statement from the 1st January to the 31st December of the immediately preceding year of all receipts and expenditures of the political party in that preceding year and of all assets and liabilities of the political party existing on the 31st December of that preceding year.

**(2A)** The statement prepared under subsection (2) shall contain –

- (a) Approved financial report of the executive committee of the political party;*
- (b) Balance sheet;*
- (c) Statement of receipts and expenditure;*
- (d) Cash flow statement;*
- (e) Notes to the statement; and*
- (f) Details of bank accounts with the name of the bank and account number.*

**(3)** A registered political party shall disclose in the statement prepared under subsection (2) -

- (a) the source of the receipts of the registered political party; and*
- (b) the identity of the person in respect of whom the expenditure was incurred the value of which exceed SR5,000.*

**(3A)** Repealed.

**(3B)** Repealed.

**(4)** The statement prepared under subsection (2) shall be audited by an auditor appointed by the registered political party.

**(4A)** The auditor shall audit the statement of the registered Political Party prepared under subsection (2) and submit his report before 31st May of each year.

**(4B)** A registered Political Party shall retain records of statement prepared under subsection (2) and auditor's report, including the receipt book, bank records, receipt and expenditure registers and other relevant records for a minimum period of 5 years.

**(4C)** The Schedule shall, subject to subsection (3), have effect with regard to the manner of keeping records by the registered Political Parties.

**(4D)** For the purposes of this section, the receipt in relation to a Political Party, inter alia, include the following –

- (a) moneys received in the form of contribution, donation, gift or loan;*
- (b) subscription for membership of the party;*
- (c) returns of investments;*
- (d) proceeds from the sale of assets; and*
- (e) public fund received from the Political Parties Support Fund established under Section 27.*

**(5)** A registered Political Party shall, on or before the 30th June in each year, send to the Commission a copy of the statement prepared under subsection (2), together with a copy of the report made by the auditor on the statement, for the period from the 1st January to the 31<sup>st</sup> December of the immediately preceding year.

**(5A)** After the receipt of the statement under subsection (5), the Electoral Commission shall make review of the statement and may in making such review demand clarification or records to ensure the compliance of the provisions of this section by the registered Political Party.

**(6)** A registered Political Party which fails to comply with subsection (5) is guilty of an offence and is liable on conviction to a fine of R10,000 and to a further fine of R100 for each day the offence continues after conviction.

**(7)** The Electoral Commission shall, on receipt of the statement and its review under subsection (5A), maintain the records of such statements and review and may, from time to time, issue public reports disclosing the total funds received by each candidate or Political Party and the number of persons from whom such funds were received.

**(8)** Where the total funds received from a person exceeds R50,000, the details of the disclosure made in the statement under this section shall be made public and posted on the website of the Electoral Commission.

#### **4. Audit review process, relevant correspondences and audit observations**

The Electoral Commission initiated the audit review procedure by sending notices to inform parties of deadline 30<sup>th</sup> June 2025 to submit their financial statements. The following Political Parties submitted their Audited Financial Statements for the year ended December 2024 to the Commission:

- a) United Seychelles
- b) Linyon Demokratik Seselwa
- c) One Seychelles
- d) Seychelles United Movement
- e) Mouvman Lavwa Seselwa

One Political Party listed below did not submit its Audited Financial Statements for the year ended December 2024. Similarly, no Audited Financial Statements were submitted for the year ended December 2023 in previous year. Instead, the party provided an Excel file titled “Record 2024.”

- a) Lalyans Nouvo Sesel

Since the 1 Political Party listed below was registered in October 2024, they will be submitting their first Audited Financial Statements to the Commission by June 31, 2026, for the year ended December 2025. Hence, the audit review process is not covered for this 1 party in this report.

- a) Laliberte

Since the 1 Political Party listed below was registered in June 2025, they will be submitting their first Audited Financial Statements to the Commission by June 31, 2026, for the year ended December 2025. Hence, the audit review process is not covered for this 1 party in this report.

- a) Seychelles People’s National Movement

The Electoral Commission reviewed the Audited Financial Statements/Reports for the year ended December 2024 submitted by the above stated 5 Political Parties.

**On 22<sup>nd</sup> December 2025**, the Commission issued the emails to the five Political Parties by requesting to submit the necessary details by 29<sup>th</sup> December 2025 to complete the needful compliance review further. The responses from each party are detailed below:

##### **4.1 United Seychelles (US):**

**On 01<sup>st</sup> July 2025**, Electoral Commission received the letter dated 27<sup>th</sup> June 2025 along with the audited financial statement for the year ended December 2024 and the related supporting documents, as requested in accordance with Section 24 of the Political Parties (Registration and Regulation) Act.

Electoral Commission observed that certain expenditure relating to staff salaries and other expenses did not clearly disclose the names of the payees. Accordingly, further details were requested from the Political Party on 22<sup>nd</sup> December 2025.

Electoral Commission also observed a significant deficit of SR 9.96 million in the Statement of Income and Expenditure for the year ended 31<sup>st</sup> December 2024. The total expenditure recorded for the year was approximately double the income reported in the financial statements.

As of 29<sup>th</sup> December 2025, the party had not provided a response to Electoral Commission on the review points submitted on 22<sup>nd</sup> December 2025, despite the deadline set for that date.

#### **4.2 Linvon Demokratik Seselwa (LDS):**

**On 01<sup>st</sup> July 2025**, Electoral Commission received the letter dated 27<sup>th</sup> June 2025 along with the audited financial statement for the year ended December 2024 and the related supporting documents, as requested in accordance with Section 24 of the Political Parties (Registration and Regulation) Act.

The Electoral Commission reviewed the documents submitted and observed a discrepancy in the Constituency Allowance for the month of November 2024. As per the general ledger, the amount recorded was SR 414,375 (dated 26<sup>th</sup> November 2024), whereas the schedule of member account details for the same month provided by the party reflected an amount of SR 419,375. This results in a difference of SR 5,000. Clarification was requested from the party on 22<sup>nd</sup> December 2025.

As of 29<sup>th</sup> December 2025, the party had not provided a response to Electoral Commission on the review points submitted on 22<sup>nd</sup> December 2025, despite the deadline set for that date.

#### **4.3 One Seychelles (OS):**

Electoral Commission received the letter dated 07<sup>th</sup> July 2025 along with the audited financial statement for the year from 01<sup>st</sup> June 2024 to 30<sup>th</sup> May 2025 and the related supporting documents, as requested in accordance with Section 24 of the Political Parties (Registration and Regulation) Act.

Electoral Commission observed that the party submitted financial statements as of 30<sup>th</sup> April 2025, whereas the previously submitted financial year ended on 31<sup>st</sup> May 2024. The rationale for adopting an 11-month reporting period is not clear. In addition, the Auditor's Report heading refers to the year ending 30<sup>th</sup> April 2024, and the Opinion paragraph also states the financial position as of 30<sup>th</sup> April 2024, which is inconsistent with the financial statements submitted.

The financial statements submitted were not signed by the party's management.

The Electoral Commission further observed that the party did not prepare the financial statements on a calendar-year basis, i.e. for the year ended 31<sup>st</sup> December 2024, which affects uniformity and comparability of reporting.

On 22<sup>nd</sup> December 2025, Electoral Commission requested clarification on the above points from the party.

On 23<sup>rd</sup> December 2025, the party had provided a response to Electoral Commission stating that ‘they will check with their auditor and revert to the Electoral Commission on the review points submitted by Electoral Commission on 22<sup>nd</sup> December 2025.

As of 29<sup>th</sup> December 2025, the party had not provided a further response to Electoral Commission despite the deadline set for that date.

The party provided the revised financial statements as of 31<sup>st</sup> May 2025 in January 2026. However, only the content page was signed by the party’s management and statement of financial position remains unsigned.

#### **4.4 Seychelles United Movement (SUM):**

**On 28<sup>th</sup> May 2025**, Electoral Commission received the letter dated 27<sup>th</sup> May 2025 along with the audited financial statement for the year ended December 2024 and the related supporting documents, as requested in accordance with Section 24 of the Political Parties (Registration and Regulation) Act.

The Electoral Commission observed that - It was stated in the Notes to the Financial Statement that ‘the party confirmed that they do not have a bank account as of 31<sup>st</sup> December 2024. However, it was observed that the bank statement is attached as supporting documents along with the audited financial statement for the year ended December 2024.

The Electoral Commission observed that Bank statement was provided by the party for the financial year ended December 2024. However, it is not readable properly.

On 22<sup>nd</sup> December 2025, Electoral Commission requested clear bank statement as of 31<sup>st</sup> December 2024 from the party and another review point as per 4.22 was raised to the party.

On 24<sup>th</sup> December 2025, the party submitted a clear bank statement to the Electoral Commission by email.

As of 29<sup>th</sup> December 2025, the party had not provided further response to the Electoral Commission on the review point submitted on 22<sup>nd</sup> December 2025, despite the deadline set for that date.

#### **4.5 Mouvman Lavwa Seselwa:**

The Electoral Commission received the audited financial statement for the year ended December 2024 and the related supporting documents, as requested in accordance with Section 24 of the Political Parties (Registration and Regulation) Act.

The Electoral Commission observed that the banker's name Nouvobanq was stated in the audited financial statement 2024, bank account numbers were not stated. Hence, the bank account numbers were requested from the party on 22<sup>nd</sup> December 2025.

As of 29<sup>th</sup> December 2025, the party had not provided a response to the Electoral Commission on the review points submitted on 22<sup>nd</sup> December 2025, despite the deadline set for that date.

#### **4.6 Lalyans Nouvo Sesel:**

**On 17<sup>th</sup> June 2025**, the party submitted a letter to the Electoral Commission. The letter mainly stated the following:

- i. On 30<sup>th</sup> April 2025, the Seychelles National Alliance Party changed its name to Lalyans Nouvo Sesel. Hence, all the previous transactions for the year 2024 was held under the party name Seychelles National Alliance Party.
- ii. Bank account was activated effectively on 07<sup>th</sup> February 2025.
- iii. In the absence of bank transactions records, the party auditor declined a proper audit due to lack of verifiable bank document.
- iv. In 2024, the party executive members loaned all the expenses of the party.

The party did not submit its Audited Financial Statements for the year ended December 2024. Similarly, no Audited Financial Statements were submitted for the year ended December 2023 in previous year. Instead, the party provided an Excel file titled "Record 2024."

#### **4.7 Laliberte:**

**On 03<sup>rd</sup> July 2025**, the party submitted a letter to the Electoral Commission. The letter mainly stated the following:

- i. The party was registered in October 2024.
- ii. No bank account in the year 2024. Bank account was activated effective February 2025.
- iii. The party did not have members collection fee or donation or sponsor from any companies in Seychelles.

#### **4.8 Seychelles People’s National Movement:**

The party has provided financial statement for the year ended December 2024 which only includes statement of income and expenditure with NIL figures.

The party has stated that bank account opening process is still in the process.

#### **5. Conclusion:**

The Electoral Commission concluded the following from the correspondences/supporting documents stated in the above points 4.1 to 4.25, in compliance as per Section 24 of Political Parties (Registration and Regulation) Act:

#### **5.1 United Seychelles:**

The party has provided the details as requested as per Section 24 as follows:

<b><u>Section details</u></b>	<b><u>Compliance by the party</u></b>
Section 24(2A) (a) to (e)	Approved AFS 2024 submitted to the Electoral Commission
Section 24(2A) (f)	Bank details were provided
Section 24(3) (b)	Payees for which payment exceed SR5,000
Section 24(4D) & 24(3) (a) & 24(8)	Source of the receipts & Receipts exceed SR50,000

#### **5.2 Linyon Demokratik Seselwa:**

The party has provided the details as requested as per Section 24 as follows:

<b><u>Section details</u></b>	<b><u>Compliance by the party</u></b>
Section 24(2A) (a) to (e)	Approved AFS 2024 submitted to the Electoral Commission
Section 24(2A) (f)	Bank details were provided
Section 24(3) (b)	Payees for which payment exceed SR5,000
Section 24(4D) & 24(3) (a) & 24(8)	Source of the receipts & Receipts exceed SR50,000

### **5.3 One Seychelles:**

The party has provided the details as requested as per Section 24 as follows:

<b><u>Section details</u></b>	<b><u>Compliance by the party</u></b>
Section 24(2A) (a) to (e)	Financial statements for the period ended 31 <sup>st</sup> May 2025 submitted to the Electoral Commission
Section 24(2A) (f)	Bank details were provided
Section 24(3) (b)	Payees for which payment exceed SR5,000
Section 24(4D) & 24(3) (a) & 24(8)	Source of the receipts & Receipts exceed SR50,000

### **5.4 Seychelles United Movement:**

The party has provided the details as requested as per Section 24 as follows:

<b><u>Section details</u></b>	<b><u>Compliance by the party</u></b>
Section 24(2A) (a) to (e)	Approved AFS 2024 submitted to the Electoral Commission
Section 24(2A) (f)	Bank details were provided
Section 24(3) (b)	Payees for which payment exceed SR5,000
Section 24(4D) & 24(3) (a) & 24(8)	Source of the receipts & Receipts exceed SR50,000

### **5.5 Mouvman Lavwa Seselwa:**

The party has provided the details as requested as per Section 24 as follows:

<b><u>Section details</u></b>	<b><u>Compliance by the party</u></b>
Section 24(2A) (a) to (e)	Approved AFS 2024 submitted to the Electoral Commission
Section 24(2A) (f)	Bank details were not provided fully
Section 24(3) (b)	Payees for which payment exceed SR5,000
Section 24(4D) & 24(3) (a) & 24(8)	Source of the receipts & Receipts exceed SR50,000

### **5.6 Lalyans Nouvo Sesel:**

The party has provided the details as requested as per Section 24 as follows:

<b><u>Section details</u></b>	<b><u>Compliance by the party</u></b>
Section 24(2A) (a) to (e)	No AFS 2024 was submitted. Excel sheet for the expenses, Income and debt was provided
Section 24(2A) (f)	Bank details were not provided
Section 24(3) (b)	Payees for which payment exceed SR5,000
Section 24(4D) & 24(3) (a) & 24(8)	Source of the receipts & Receipts exceed SR50,000

### **5.7 Laliberte:**

The party has provided the details as requested as per Section 24 as follows:

<b><u>Section details</u></b>	<b><u>Compliance by the party</u></b>
Section 24(2A) (a) to (e)	No transactions of expense or income as stated by the party
Section 24(2A) (f)	Bank details were provided. Bank account was activated effective February 2025.
Section 24(3) (b)	Payees for which payment exceed SR5,000
Section 24(4D) & 24(3) (a) & 24(8)	Source of the receipts & Receipts exceed SR50,000

### **5.8 Seychelles People's National Movement:**

The party has provided the details as requested as per Section 24 as follows:

<b><u>Section details</u></b>	<b><u>Compliance by the party</u></b>
Section 24(2A) (a) to (e)	Statement of income and expenditure. Registered in June 2025.
Section 24(2A) (f)	Bank details were not available. Bank account opening process is still in the process
Section 24(3) (b)	Payees for which payment exceed SR5,000
Section 24(4D) & 24(3) (a) & 24(8)	Source of the receipts & Receipts exceed SR50,000

## **6. Failure to provide requested information/clarification by the parties, resulting impact and recommendations**

### **6.1 Failure to provide requested information:**

Non-response or incomplete response: The following political parties failed to submit the requested information or clarifications within the prescribed timeframe, despite formal written request in email:

- United Seychelles
- Linyon Demokratik Seselwa
- One Seychelles
- Mouvman Lavwa Seselwa (failure to provide bank account details)
- Lalyans Nouvo Sesel (failure to submit audited financial statements entirely)

These failures relate specifically to:

- Clarification of material discrepancies
- Disclosure of payees and identities as required under Section 24(3)(b)
- Providing bank account details under Section 24(2A)(f)
- Submission of audited financial statements in the prescribed form under Sections 24(2), 24(2A), and 24(4).

### **6.2 Resulting impact of non-submission:**

The failure by political parties to provide the requested information has the following material and legal consequences:

- a) Inability of the Commission to complete its statutory review fully: The Commission is unable to conclude its review under Section 24(5A) due to missing or unclear information.
- b) Compromised transparency and accountability: Non-disclosure of payees, bank details, and supporting records undermines the objectives of transparency and public accountability that the Act seeks to uphold.
- c) Limitations on public disclosure obligations: Under Section 24(7) and 24(8), the Commission may publish details of funds received. Incomplete information prevents accurate and lawful disclosure.
- d) Regulatory and enforcement risk: Continued non-compliance may expose the concerned Political Parties to offences under Section 24(6), which provides for financial penalties for failure to comply with reporting obligations.
- e) Impact on the Commission's reporting to oversight bodies: The Commission's report prepared under Section 31(2)(c) may remain incomplete due to unresolved findings.

### **6.3 Professional assessment**

The failure to respond to formal requests from the Electoral Commission within the stipulated timeframe demonstrates:

- Weak internal financial governance within certain Political Parties;
- Insufficient record-keeping practices, contrary to Section 24(4B);
- Non-adherence to statutory timelines, which are mandatory rather than discretionary.
- Lack of understanding of legal obligations under the Political Parties (Registration and Regulations) Act.

### **6.4 Recommendations for obtaining the required information**

In order to safeguard compliance with the Act and enable completion of the statutory review, it is recommended that the Electoral Commission consider the following actions:

- Referral for enforcement action;
- Adverse findings recorded in the Commission’s public report;
- Flagging the party as non-compliant in the Commission’s annual report.

### **6.5 Concluding statement:**

The documented failures to provide requested information materially hinder the Commission’s ability to fulfil its statutory mandate under the Political Parties (Registration and Regulations) Act. Timely enforcement and structured follow-up are essential to ensure compliance, transparency, and integrity in the financial reporting of registered Political Parties.

## **7 The recommendation of the Commission**

In addition to the payment and receipt lists currently submitted under Section 24(3) of the Political Parties (Registration and Regulations) Act (which requires identity of the person in respect of whom the expenditure was incurred the value of which exceeds SR5,000), it is recommended that the Commission also request each Political Party to submit the full accounting general ledger for the year ended 31<sup>st</sup> December 2024 for the next audit cycle.

Providing the full accounting general ledger will allow the Commission to reconcile and verify the completeness and accuracy of reported transactions above the reporting threshold and confirm they align with the audited financial statements. This will strengthen audit evidence and enhance the reliability and transparency of Political Party financial reporting.

## **5.0 Conclusion**

In conclusion, the year 2025 has been one of commitment, resilience and implementation of innovative approaches.

The preparation process equipped the Commission to tackle the challenges which arose. The Commission, in the delivery of its recurrent operational activities and the conduct of the elections, remained focused on its strategic objectives and continued to deliver on its mandate with integrity and accountability.

The achievements highlighted reflect the dedication of the Commission, its partners, and stakeholders which collective efforts assisted in the strengthening of the Commissions' operation and the principles of democracy which guide free, fair and credible elections.

As the Commission looks ahead to the year 2026, it remains committed to continuous effective delivery, accountability and dedication to upholding the democracy process.

The Electoral Commission extends its sincere appreciation to all stakeholders for their ongoing support and confidence in its work.