

**REPUBLIC OF LIBERIA**

**THE ELECTORAL REFORM LAW**



***AN ACT SUSPENDING CERTAIN PROVISIONS OF THE  
CONSTITUTION OF LIBERIA AND AMENDING SPECIFIC  
SECTIONS OF THE NEW ELECTIONS LAW 1986 AND APPROVING  
NEW PROVISIONS RELATING TO THE BUDGET APPROPRIATIONS OF THE  
NATIONAL ELECTIONS COMMISSION***

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**AN ACT SUSPENDING CERTAIN PROVISIONS OF THE CONSTITUTION OF LIBERIA AND AMENDING SPECIFIC SECTIONS OF THE NEW ELECTIONS LAW 1986 AND APPROVING NEW PROVISIONS RELATING TO THE BUDGET APPROPRIATIONS OF THE NATIONAL ELECTIONS COMMISSION**

**WHEREAS**, in an effort to resolve the prolonged civil crisis in Liberia, the Economic Community of West African States (herein after referred to as ECOWAS), supported by the international community, convened a conference on Liberia from 4 June to 21 August 2003 in Akosombo and Accra, Ghana;

**WHEREAS**, the said conference was attended by the then Government of Liberia (GOL), the Liberians United for Reconciliation and Democracy (LURD), the Movement for Democracy in Liberia (MODEL), political parties and civil society organizations, with observers and facilitators from ECOWAS, the United Nations (UN), the African Union, herein after referred to AU, the European Union, herein after referred to EU, and other members of the international community, including Ghana and the United States of America;

**WHEREAS**, as a result of the said conference a Peace Agreement referred to as the Comprehensive Peace Agreement, herein after referred to as the CPA, was signed by the parties on 18<sup>th</sup> August 2003 in Accra, Ghana;

**WHEREAS**, Article XVIII (1) of the CPA contains the agreement of all parties to the CPA that the present electoral system in Liberia shall be reformed;

**WHEREAS**, Article XVIII (2) (a) of the CPA mandates the National Elections Commission (NEC) to operate in conformity with UN standards, in order to ensure that the rights and interests of Liberians are guaranteed and that the elections are organized in a manner that is acceptable to all;

**WHEREAS**, as provided in Article XXXV of the CPA, the parties to the CPA agreed on the need for an extra-constitutional arrangement that would facilitate the formation of a transitional government and take into account the establishment and proper functioning of the entire transitional arrangement;

**WHEREAS**, Article XXXV of the CPA also provides that provisions of the Constitution of the Republic of Liberia, the Statutes and all other Liberian laws which relate to the establishment, composition and powers of the Executive, the Legislative and Judicial branches of the Government, and provisions which are inconsistent with the provisions of the CPA, are suspended;

**WHEREAS**, pursuant to Articles XXIII (i) and XXIV of the CPA, the National Transitional Legislative Assembly, herein after referred to as the NTLA, was established as the most representative body in the NTGL, reflecting the broad spectrum of Liberian society, and is therefore the correct and proper body whose approval of the reform measures proposed by the NEC meets the requirement provided in Article XVIII (2) (a) of the CPA;

**WHEREAS**, due to the immediate post-war realities in the country manifested by the massive displacement of population, the destruction of infrastructure, and serious constraints, it is not possible to conduct a national population census prior to the 2005 elections.

**NOW THEREFORE:**

**IT IS ENACTED BY THE NATIONAL TRANSITIONAL LEGISLATIVE ASSEMBLY (NTLA) OF THE REPUBLIC OF LIBERIA IN LEGISLATURE ASSEMBLED:**

## **Chapter 1. Suspension of certain provisions of the Constitution**

### **Section 1. Electoral System**

- 1.1 Article 83(b) of the Constitution is suspended.
- 1.2 Elections to the office of President and Vice President of the Republic of Liberia shall be conducted on a two-round electoral system. The first round shall be determined by an absolute majority (50% plus one) of the valid votes cast. If no candidate obtains an absolute majority in the first ballot, a second ballot shall be conducted on the second Tuesday following the announcement of the results of the first ballot. The two candidates who obtain the highest number of valid votes at the first ballot shall be designated to participate in the run-off election. The candidate who obtains the majority of the valid votes cast at the second ballot is elected. Each voter shall have one vote.
- 1.3 Elections for the office of Senator of the Republic of Liberia shall be based on a simple majoritarian system. The two candidates who obtain the highest and second highest numbers of valid votes cast in the county shall be elected. The senator with the higher number of valid votes cast shall be senator of the first category, and the senator with the lower number of valid votes cast shall be a senator of the second category. Each voter shall have one vote.
- 1.4 Elections for Members of the House of Representatives of the Republic of Liberia shall be based on a simple majoritarian system, using single member electoral districts. The NEC shall establish the electoral districts by the amalgamation of voting precincts, provided that each electoral district shall be within a county boundary. The candidate who obtains the highest number of valid votes cast in each electoral district shall be declared elected. Each voter shall have one vote.

### **Section 2. Eligibility for offices of President and Vice-President**

- 2.1 Article 52 (c) of the 1986 Liberian Constitution is suspended.

2.2 The President and the Vice-President shall not come from the same county.

### **Section 3. Eligibility for membership in the Legislature**

3.1 Article 30(b) of the 1986 Liberian Constitution is hereby suspended.

3.2 For the purpose of the 2005 elections, citizens of Liberia who meet the qualifications set out in Article 30(a) of the Constitution and who are taxpayers in Liberia are eligible to become members of the Legislature.

### **Section 4: Allocation of Seats in the House of Representatives.**

4.1 Article 80 (d) of the Constitution is suspended.

4.2 For the 2005 elections, the number of members of the House of Representatives shall be fixed at sixty-four (64).

4.3 For the 2005 elections, and in the absence of results of a recent population census, the sixty-four seats shall be distributed among the 15 counties on the basis of the total number of voters registered, provided that no county receives less than 2 seats.

4.4 Based on the number of voters registered, the National Elections Commission shall define and publish the number of electoral districts for each county.

4.5 Electoral districts which fall into territory of newly created counties shall be allocated to such new counties.

## **Chapter 2. Amendments to the New Elections Law 1986**

### **Section 5. Amendments to Definitions**

Section 1.2 of the New Elections Law 1986 is hereby amended by deleting the existing sub-sections 1.2(a), (b), (c), (l), (p) and (w), and inserting in their stead the following:

- (a) "Commission" shall refer to the National Elections Commission of the Republic of Liberia.
- (b) "NEC" shall be the abbreviation used to refer to the National Elections Commission.
- (c) "Political Party" shall refer to an association with a membership of not less than five hundred (500) qualified voters in each of at least twelve (12) counties of Liberia in the case of new political parties, or such membership in each of at least six (6) counties in the case of existing political parties. The activities of a political party which has met the minimum registered requirements laid down by the Elections Commission by filing with the said Elections Commission, its articles of

incorporation and by-laws in the Archives of the Republic of Liberia shall include canvassing for votes on any public issue, or in support for a candidate for elective office.

- (l) "Constituency" means the whole of the country when referring to the presidential election, each of the fifteen counties in the country when referring to the elections for the Senate, and each of the electoral districts designated by the National Elections Commission when referring to the elections for the House of Representatives.
- (p) "Voting Precinct" means a designated area containing no more than 2,000 registered voters.
- (w) "Commissioner" means a member of the Commission.
- (x) "Alliances and coalitions" shall refer to two or more political parties working together for a particular political purpose pursuant to section 8.5 of this Law."
- (y) "Electoral district" means the amalgamation of voting precincts by the National Elections Commission, the registered voters of which shall elect a member of the House of Representatives.

#### **Section 6. Verification of Eligibility to Register.**

- 6.1 Section 3.1 of the New Elections Law 1986 is hereby amended by inserting the following immediately after the first sentence of section 3.1:

"Principal means of verifying whether an applicant is a citizen of Liberia may include:

- (a) production of a valid Liberian passport;
- (b) production of a birth certificate and, where applicable, evidence of renunciation of a second nationality, proving that the applicant is a Liberian citizen;
- (c) production of a certificate of naturalization to be accompanied by all relevant legal documents from the court;
- (d) sworn statements by two other registered voters, who shall appear in person before the appropriate elections officer, confirming that the applicant is a Liberian citizen;
- (e) Confirmation by a Liberian traditional leader, who shall appear in person before the appropriate elections officer, that the applicant is a Liberian citizen.

The NEC may issue regulations to establish the procedures in which these means, and any other means the NEC deems necessary and appropriate, will be applied."

6.2 The second sentence of Section 3.1 of the New Elections Law 1986 is hereby amended to read as follows:

“Every voter shall be allowed to vote only in the voting precinct of the electoral district for which he/she is registered”.

**Section 7. Registration and voting of displaced persons and returnees within Liberia for the 2005 elections**

Chapter 3 Sub-Chapter A of the New Elections Law 1986 is hereby amended, by adding sub-section 3.3(A) as set out below, to be inserted immediately after sub-section 3.3:

“Section 3.3(A): Internally displaced persons/returning refugees:

The NEC is hereby authorized to adopt administrative and operational measures which are necessary and expedient consistent with this Act. These measures may be necessary to facilitate the registration and voting of those Liberians who are qualified to register to vote under sub-section 3.1 of the New Elections Law 1986, and who have been displaced from their home community, or are returnees who had previously been exiled, as a result of war, civil disorder or human rights abuses.

In particular, and as an exception to the provisions in sections 3.1, 5.1 and 5.2 of the New Elections Law 1986 as amended pursuant to the provisions of this law, the NEC shall adopt appropriate measures to allow eligible internally displaced persons and returnees to register in the county in which they reside for their county of origin. The NEC shall also adopt measures to facilitate the registration of internally displaced persons and returnees after the registration deadline where justifiable reasons for failure to register before the deadline are shown. Further, the NEC shall define the categories of persons who may benefit from such measures and the conditions under which they may do so.

An extension of the time period to register, if deemed appropriate by the NEC in accordance with this section, shall be limited to those returnees whose return to Liberia is directly facilitated by the UN High Commissioner for Refugees (UNHCR), and to other Liberians who can satisfy the registrar that they are returnees and eligible to register.”

**Section 8. Access to voters with Disabilities**

8.1 Section 3.2 of the New Elections Law 1986 is hereby amended by adding two subsections 3.2(b) and (c) and re-numbering the existing section 3.2 as 3.2(a), thus:

“3.2 (b) Registration officers shall give preference to persons with disabilities at registration centers.

- 3.2 (c) The location and arrangement of the registration centers shall, to the extent which is reasonably and practicably possible, be accessible to persons with disabilities.”
- 8.2 Section 4.2(1) of the New Elections Law 1986 is hereby amended by re-numbering the existing subsection as 4.2(1)(a) and adding two subsections 4.2(1)(b) and 4.2(1)(c) as follows:
- “4.2(1)(b) Polling officers shall give preference to persons with disabilities at the polling places.
- 4.2(1)(c) The location and arrangement of the Polling Places shall, to the extent which is reasonably and practicably possible, be accessible to persons with disabilities.”
- 8.3 Section 5.8 of the New Elections Law 1986 is hereby amended by deleting the existing section and inserting in its stead the following:
- “5.8 Casting of Ballot: Assistance to Unlettered and Physically Incapacitated:  
A voter who is unlettered or incapacitated may request the assistance of a person of his/her choice to mark his/her ballot in secret, provided that the person giving assistance shall be a registered voter. The Clerk shall enter on the register opposite the name of the assisted voter, the reason of such assistance. The one assisting the voter shall retire with him/her in an unoccupied compartment and, at the direction of the voter, help in preparation and marking of his/her ballot paper and return the ballot paper properly folded for deposit in the ballot box.”
- 8.4 Section 10.1(d) of the New Elections Law is hereby amended by deleting the existing sub-section and inserting in its stead the following;
- “10.1(d) Unlawful disclosure of any knowledge officially acquired touching the vote of any voter, or acquired through assisting a person with disabilities pursuant to Chapter 5 Section 5.8 of the New Elections Law.”

**Section 9. Number of Registered Voters in Voting Precincts**

Section 4.1(2) of the New Elections Law 1986 is hereby amended to read as follows:

“Section 4.1(2): The number of registered voters in every precinct shall be approximately equal, and unless the Commission in any particular case so determines, the number of registered voters in any precinct shall not exceed two thousand (2000).”



### **Section 10. NEC Presiding Officer**

The New Elections Law 1986 is hereby amended as follows: wherever the word "Sheriff" appears in the New Elections Law 1986, the same shall be deleted and replaced with the words "NEC Presiding Officer".

### **Section 11. Ballot Boxes**

Section 4.2(3) of the New Elections Law 1986 is hereby amended to read as follows:

"Each polling place shall be provided with a transparent ballot box or boxes, which can be sealed."

### **Section 12. Election Writs**

The last sentence of Section 4.3 (1) (c) of the New Elections Law 1986 shall be amended to read as follows:

"Such date to be not later than fifteen (15) days after election."

### **Section 13. Observers**

Section 4.10 of the New Elections Law 1986 is hereby amended by deleting the existing section and inserting in its stead the following:

"Section 4.10: Persons present at polling places: No one other than the elections officers, the party representatives appointed under paragraph 2, section 4.9, or elections observers, police officers or other persons accredited or authorised by the NEC, and voters voting or about to vote shall be permitted to enter or remain in a polling place during the polling.

### **Section 14. Endorsement of Elections Tally**

Section 4.14 of the New Elections Law 1986 is hereby amended to read as follows:

"Section 4.14: Endorsement of Elections Tally:  
When the Magistrate of Elections has received or been notified of the tally of the votes cast at each polling place in accordance with the register prepared, he/she shall total all the votes cast for each candidate in the constituency after the tally at the polling places and endorse each tally. He/she shall forward the writ forthwith to the Commission and, not later than the date for return, endorse thereon under section 4.3 of this Chapter and directly notify the Commission by the fastest means possible, in writing.  
The Commission shall collect all the tabulated results from every constituency received from the Magistrates; and announce the returns of the elections not later than fifteen (15) days after the day of elections."

### **Section 15. Determination of Election Results**

Section 4.15 of the New Elections Law 1986 is hereby deleted and replaced with sections 4.15(a), (b), and (c) as set out below;

“Section 4.15(a): Elections to the office of President and Vice President of the Republic of Liberia shall be conducted on a two-round electoral system. The first round shall be determined by an absolute majority of the valid votes cast. If no candidate obtains an absolute majority (fifty percent plus one vote) in the first ballot, a second ballot shall be conducted on the second Tuesday following the announcement of the results of the first ballot. The two candidates who obtain the highest number of valid votes at the first ballot shall be designated to participate in the run-off election and the candidate who obtains the majority of the valid votes cast at the second ballot is elected.”

“Section 4.15(b): Elections for the office of Senator of the Republic of Liberia shall be based on a simple majoritarian system. The two candidates who obtain the highest and second highest numbers of valid votes cast in the county shall be elected.”

“Section 4.15(c): Elections to the office of Representative of the Republic of Liberia shall be based on a simple majoritarian system. The candidate with the highest valid votes cast shall be declared the winner.

### **Section 16. Who May Vote**

Section 5.1 of the New Elections Law is hereby amended by deleting the existing section, and inserting in its stead the following:

“Section 5.1: Who May Vote: Except one who has been judicially declared to be incompetent or of unsound mind, or who has been barred from voting as a result of his/her conviction and imprisonment for an infamous crime which disenfranchised him as a voter and has not been restored to full citizenship, a Liberian citizen who has attained the age of 18 years or above with a valid registration card may vote at any election in the voting precinct of the electoral district for which he/she is registered.”

### **Section 17. Where to Vote:**

Section 5.2 of the New Elections Law is hereby amended by deleting the existing section, and inserting in its stead the following:

“Section 5.2: Where To Vote: A Liberian citizen who has attained the age of 18 years or above with a valid Registration card shall vote only in the voting precinct of the electoral district for which he/she is registered.”

### **Section 18. Absentee Voting**

Section 5.5 of the New Elections Law 1986 is hereby deleted.

### **Section 19. Recognizance**

Section 6.8 of the New Elections Law 1996 is hereby amended to read as follows:

“Section 6.8: Recognizance

The contestant shall enter into a recognizance for payment of costs incurred on the appeal in the following amounts:

- (a) With respect to the election of a President or Vice-President, the Liberian dollar equivalent of five thousand United States dollars (US\$ 5,000.00);
- (b) With respect to the election of a Senator, the Liberian dollar equivalent of three thousand United States dollars (US\$ 3,000.00);
- (c) With respect to the election of a member of the House of Representatives, the Liberian dollar equivalent of two thousand United States dollars (US\$ 2,000.00);
- (d) With respect to any other elective public office, the amount shall be determined by the Commission and shall not exceed the Liberian dollar equivalent of two hundred United States dollars (US\$ 200.00).

### **Section 20. Limitation of Election Expenses**

Section 7.3 of the New Elections Law 1986 is hereby amended to read as follows:

“Section 7.3: Limitation of Election Expenses:

Expenses per candidate:

1. Elections expenses shall not be incurred or authorized by a candidate and or party beyond the Liberian dollar equivalent of the following amounts:
  - (a) For President in excess of Two Million United States Dollars (US\$2,000,000.00).
  - (b) For Vice President in excess of One Million United States Dollars (US\$1,000,000.00).
  - (c) For a Senator in excess of Six Hundred Thousand United States Dollars (US\$600,000.00).
  - (d) For a Representative in excess of Four Hundred Thousand United States Dollars (US\$400,000.00).
  - (e) For any other elective public office, in excess of Seventy Five Thousand United States Dollars (US\$75,000.00).

This section shall not be construed to mean that political parties and/or candidates shall be required to have a defined amount deposited in support of a given candidate for the positions in 7.3.1.

2. **Application and Registration Fees:**  
Application and Registration fees of aspirants and candidates shall amount to the Liberian dollar equivalent of the following:
  - (a) For the office of President, two thousand five hundred United States dollars (US\$ 2,500.00);
  - (b) For the office of Vice-President, one thousand five hundred United States dollars (US\$ 1,500.00);
  - (c) For the office of Senator, seven hundred fifty United States dollars (US\$750.00);
  - (d) For the office of member of the House of Representatives, five hundred United States dollars (US\$ 500.00);
  - (f) For any other elective public office, the amount shall be determined by the Commission and shall not exceed the Liberian dollar equivalent of fifty United States dollars (US\$ 50.00).”

All application and registration fees shall be paid to the National Elections Commission, and shall form an integral part of its budget.

### **Section 21. Alliances and Coalitions**

Chapter 8 of the New Elections Law 1986 is hereby amended by inserting the following as section 8.5, immediately after section 8.4:

“Section 8.5: Alliances and coalitions: Registered political parties may be allowed to form alliances and coalitions as provided by this Section.

(1) **Procedure**

Registered political parties wishing to form an alliance or coalition shall each pass a resolution consenting to the alliance or coalition signed by an absolute majority (50% of the votes plus one vote) of the members of the executive committee.

(2) **Plan of alliance or coalition**

The Executive Committee of each registered political party proposed to participate in the alliance or coalition shall approve a plan of alliance or coalition setting forth:

- (a) The name of each constituent registered political party
- (b) Terms and conditions of the proposed alliance or coalition, including the intended duration of the alliance or coalition.

(3) **Filing of plan of alliance or coalition**

The plan of alliance or coalition shall be filed with the National Elections Commission (NEC) in accordance with regulations and guidelines laid down by the NEC. The plan shall be accompanied by certified copies of the resolution, pursuant to clause 1 above, of each constituent party consenting to the alliance or coalition, and the votes taken by each constituent party authorizing the alliance or coalition.

(4) When alliance or coalition effective

Upon the filing of the plan of alliance or coalition with the National Elections Commission, the NEC shall approve the plan if it is satisfied that each constituent party consenting to the alliance or coalition has fully complied with the provisions of this section and with chapter 7 of the New Elections Law of 1986. The NEC shall issue a certificate of accreditation in the name of the alliance or coalition.

(5) When alliances or coalitions may be formed

Alliances or coalitions may be formed not later than eight (8) weeks prior to the first ballot.”

## **Section 22. Penalties**

Section 2.9 of the New Elections Law 1986 is hereby amended by deleting the existing sub-sections 2.9 (w) and (x) and inserting in their stead the following:

2.9 (w) To issue citation for the appearance before it of any political party or its leaders, or other natural persons in connection with any complaint cognizably before it; to issue subpoenas for the purpose of obtaining witnesses in any hearing, including subpoenas ad testificandum and subpoenas duces tecum; to punish for contempt for any obstruction or disobedience of its orders in an amount not less than the Liberian dollar equivalent of two thousand five hundred US dollars (US\$2,500), nor more than the Liberian dollar equivalent of fifty thousand US dollars (US\$ 50,000) in the case of a political party, alliance or coalition, or in an amount of no more than the Liberian equivalent of five hundred US dollars (US\$500) in the case of a natural person.

2.9 (x) To revoke the Certificate of Accreditation of any political party, alliance or coalition, or to impose a fine of not less than the Liberian dollar equivalent of two thousand Five Hundred United States dollars (US\$2,500), nor more than the Liberian dollar equivalent of fifty thousand United States dollars (US\$ 50,000), or both, with respect to election offences committed by a political party, alliance or coalition, or to impose a fine of no more than twenty-five thousand Liberian dollars (LD\$ 25,000.00) with respect to election offences committed by a natural person, according to the gravity of the offences committed.”

## **Section 23. Election Offences and Fines**

21.1 Chapter 10 of the New Elections Law 1986 is hereby amended by the deletion of all provisions and references which are inconsistent with new section 10.27 of the New Elections Law 1986 as set out in section 22.2 below.

21.2 The National Elections Law 1986 is hereby amended to add the following as section 10.27:

“Section 10.27: Wherever this Law refers to election offences punishable by fines:

- (a) With respect to election offences committed by a political party, including alliances and coalitions, the fine shall not be less than the Liberian dollar equivalent of US\$2,500 (two thousand five hundred US dollars) and not exceed the Liberian dollar equivalent of US\$50,000 (fifty thousand US dollars).
- (b) With respect to election offences committed by a natural person, the fine shall not exceed the Liberian dollar equivalent of US\$500 (five hundred US dollars).”

#### **Section 24. Fraudulent Registration**

Chapter 10 of the New Elections Law 1986 is hereby amended by re-numbering the existing Section 10.2 (Offences in Relation to Registration Cards) as Section 10.2(2), and by inserting the following as Section 10.2(1) immediately after Section 10.1:

“Section 10.2(1): Offences in Relation to Fraudulent Registration:

Any person who does any of the following acts shall be guilty of an election offence:

- (a) Making a false statement to an Elections Officer at any point during the voter registration process
- (b) Impersonating another person when applying to register to vote
- (c) Registering or attempting to register to vote more than once in relation to an election
- (d) Any other fraudulent act relating to voter registration”.

#### **Section 25. Bribery**

Section 10.4: (Bribery) of the New Elections Law 1986 is hereby amended by the addition of the following:

“In addition to the forgoing penalty, anyone guilty of bribery as an election offence shall be disqualified from holding any elective public office in the Republic of Liberia, or from voting in any elections held under this law for a period of seven years.”

#### **Section 26. Undue Influence**

Section 10.5: (Undue Influence) of the New Elections Law 1986 is hereby amended by the addition of the following:

“In addition to the forgoing penalty, anyone guilty of aforementioned acts shall be disqualified from holding any elective public office in the Republic of Liberia, or from voting in any elections held under this law for a period of seven years.”

**Section 27. Stirring Up Unrest and Rebellion in Lieu of Protest After Declaration of Elections Results**

Section 10.18 (Stirring up Unrest and Rebellion in Lieu of Protest after Declaration of Elections Results) of the New Elections Law 1986 is hereby amended by the addition of the following:

“In addition to the foregoing penalty, any person who is guilty of stirring up unrest rebellion in lieu of protest after declaration of election results shall be disqualified from holding any elective public office in the Republic of Liberia, or voting in any elections held under this law for seven years.”

**Chapter 3. Budgetary Appropriations for the NEC**

**Section 28. Election Expenditure to be Charged on the National Revenue**

The election expenditure and the recurrent expenditure of the National Elections Commission (including salaries and allowances of the employees) shall be a charge upon the National Revenue of the Republic of Liberia.

**Section 29. Submission of Annual Budget and Establishment of Account by NEC**

- (a) The NEC shall submit an annual budget to the NTLA for consideration and approval.
- (b) Upon approval of the budget and for the purposes of the 2005 elections, the Chairman of the NTGL shall cause the funds to be paid quarterly, in a timely manner, according to the planned expenditure, into an account established by NEC.

**Section 30. Publication of Annual Plan and Audited Accounts**

- (a) The NEC shall publish annually an updated strategy, together with an annual plan to which shall be attached the funding provision for that year, as agreed with the Budget Bureau; and,
- (b) At the end of each year, the NEC shall publish an annual report and an externally audited set of accounts, which shall relate to its achievements and activities against the annual plan.
- (c) The report shall reflect, in addition to Liberian Government, sources and usage of external funds and other resources.

**Section 31. Establishment of Finance and Audit Committee**

The NEC shall establish a Finance and Audit Committee to oversee spending and provide assurance of regularity and propriety.

This Law shall take effect immediately upon publication in handbills.

**ANY LAW TO THE CONTRARY NOTWITHSTANDING.**