

From Recovery to Controversy: Institutional Failure and the Politics of Asset Disposal in Post-Jammeh Gambia (2017–2026).

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ABSTRACT

Yahya Jammeh's twenty-two-year authoritarian rule in The Gambia came to an end in 2016 with a political transition that was hailed as a new era of accountability and the rule of law. The Janneh Commission of Inquiry (2017–2019), which documented widespread state capture, embezzlement, and illicit asset accumulation and recommended thorough forfeiture and recovery, was essential to this promise. Most of these suggestions were accepted in the government's 2019 White Paper. However, the question of what truly happened to the forfeited assets is still unsettlingly unclear almost ten years after Jammeh's departure. This paper offers the first thorough empirical analysis of the post-Commission asset recovery process, drawing from the 2019 White Paper and the 324-page Final Report of a Special Select Committee of The Gambia's National Assembly (March 2026). It contends that a deep-rooted administrative pathology that persisted through the political shift and methodically undermined each step of the forfeiture and disposal process was the primary cause of the failure of asset recovery rather than a failure of the law. The evidence shows that the promise of accountability has been largely unfulfilled due to an implementation gap caused by a number of factors, including disjointed custodial arrangements, flawed valuation and sales procedures, systematic violations of public finance law, catastrophic record-keeping failures, and lax parliamentary oversight. In order to explain how institutional culture, not just legal frameworks, can sustain impunity and mismanagement even after political transition, the paper develops the concept of "administrative pathology" and provides practical suggestions for bolstering asset recovery mechanisms in fragile democracies.

Keywords: Janneh Commission, transitional justice, asset recovery, The Gambia, forensic auditing, state capture, parliamentary oversight, public administration, institutional failure, and post-authoritarian governance

INTRODUCTION

The Problem

On July 22, 1994, a small group of young lieutenants led by Yahya Abdul Aziz Jamus Junkung Jammeh overthrew the democratically elected government of President Sir Dawda Kairaba Jawara in a military coup d'état (Government of The Gambia, 2019, p. 1). The coup leaders created the Armed Forces Provisional Ruling Council (AFPRC). After the 1997 Constitution was passed, Jammeh became a civilian and ran for president as the Alliance for Patriotic Re-orientation and Construction (APRC) party candidate. He won each time. Adama Barrow, backed by a coalition of opposition parties, beat President Jammeh in a historic election on December 1, 2016 (Government of The Gambia, 2019, p. 1).

When Jammeh refused to give up power, there was a tense and dangerous political standoff that ended with ECOWAS member states threatening to use force. He eventually gave up and left the country on January 21, 2017 (Government of The Gambia, 2019, p. 1). When the Barrow administration took over, early reports from the Central Bank of The Gambia, the Social Security and Housing Finance Corporation (SSHFC), the Gambia Ports Authority (GPA), and other public bodies showed that large amounts of money had been taken out or spent on orders from the Office of the President during Jammeh's time in office, sometimes for reasons that were not clear (Government of The Gambia, 2019, p. 2).

On July 12, 2017, President Barrow used the powers given to him by Section 200 of the Constitution and the Commissions of Inquiry Act to set up a Commission of Inquiry into the financial activities of public bodies in relation to their dealings with former President Jammeh. This was done through Gazette Legal Notice 15 of 2017 (Government of The Gambia, 2019, p. 3). The Commission, which was led by Sourahata B.S. Janneh and included Abiosseh George and Bai Mass Saine, and was helped by Lead Counsel Amie N.D. Bensouda, sent its Report to the President on March 29, 2019. It was made up of nine volumes and 1,600 pages (Government of The Gambia, 2019, p. 6).

The Commission found that former President Jammeh bought 281 pieces of land across the country, had more than 100 bank accounts, and wasted, stole, or diverted at least D1,065,012,512, \$304,718,071, €29,475,269, and £2,250,000 (Government of The Gambia, 2019, pp. 8, 17–18). The Government's White Paper, which came out on September 13, 2019, agreed with most of the Commission's findings and recommendations. It said that the State would take over former President Jammeh's properties, assets, companies, and shares (Government of The Gambia, 2019, p. 19).

But seven years after the Commission started its work and almost ten years after Jammeh left, it's still not clear what happened to the assets that were taken. Commissions of inquiry have become a common way to bring about transitional justice across the continent. For example, South Africa has the Truth and Reconciliation Commission, and Kenya has the Truth, Justice and Reconciliation Commission. However, most of the research on these bodies has been about the investigative and truth-telling phases (Hayner, 2011; Teitel, 2000). The crucial post-Commission phase, during which findings must be translated into action, recommendations must be implemented, and forfeited assets must be converted into public benefit, has been examined far less. This is the stage of implementation where the promise of accountability is either kept or broken.

Questions for Research

- This paper tackles three questions that are all related to each other:
- What were the reasons for the asset recovery process in post-Jammeh Gambia not meeting its goals?
- What do these failures show about the deeper problems in institutions and administration that stay the same even when the government changes?
- What can we learn from this to make asset recovery systems stronger in weak democracies?

Statement of Thesis

This paper contends that the unsuccessful asset recovery in post-Jammeh Gambia was not chiefly a legal failure, but rather an institutional failure—an entrenched administrative dysfunction that persisted through the political transition and systematically compromised each phase of the forfeiture and disposal process. The evidence shows that broken custodial arrangements, faulty valuation and sales processes, consistent violations of public finance law, disastrous record-keeping failures, and weak parliamentary oversight all contributed to an implementation gap that has made the promise of accountability largely unfulfilled.

Methodology and Sources

This study is predicated on a qualitative and forensic examination of two principal documents. The first is the 92-page White Paper on the Report of the Commission of Inquiry into the Financial Activities of Public Bodies, Enterprises and Offices as Regards Their Dealings with Former President Yahya Jammeh and Connected Matters (Government of The Gambia, 2019). This paper shows that the Government agrees with the Commission's findings and suggestions. The second is the 324-page Final Report of the Special Select Committee on the Inquiry into the Sale and Disposal of Assets Identified by the Commission of Inquiry (National Assembly of The Gambia, 2026), which was sent to the National Assembly in March 2026.

The Special Select Committee Report has: statements from more than 70 witnesses, including high-ranking government officials, commissioners, receivers, and private citizens; documents from several state agencies;

financial records and bank statements; forensic analysis of electronic devices; and reports from physical site inspections. The study uses a multi-disciplinary approach that includes legal analysis, public administration theory, and transitional justice research.

Range and Restrictions

The research concentrates on the post-Commission period (2017–2026), analysing asset classifications such as livestock, wildlife, vehicles, aircraft, bank accounts, enterprises, and real estate. It does not look into the Commission's findings again; instead, it looks at how its recommendations were put into action. The committee's inquiry is limited by the fact that it only has access to incomplete institutional records and has a set amount of time to complete its work. The paper does not discuss criminal prosecutions resulting from the Commission's findings; it concentrates on the administrative and institutional aspects of asset recovery.

Structure of the work

The paper is structured as follows. Section 2 sets up the theoretical framework by using research from transitional justice, public administration, and state capture. Section 3 looks at the Janneh Commission and the important pre-compliance phase, which includes the High Court's freezing orders from May 2017. Part 4 looks at the White Paper and the creation of the Inter-Ministerial Taskforce. Sections 5 through 8 give detailed real-world examples of failures in different types of assets and institutions. Section 9 provides a comprehensive analysis of the implementation gap, while Section 10 concludes with suggestions for reform.

Theoretical Framework: Institutional Failure and Post-Authoritarian Governance

Transitional Justice and the Unnoticed Part of Asset Recovery

Traditionally, transitional justice research has focused on four main areas: finding the truth, prosecuting criminals, making amends, and making sure that the same thing doesn't happen again (Teitel, 2000; Hayner, 2011). The UN Security Council (2004) says that these are the main ways that societies deal with the effects of large-scale past abuses. Tracing, freezing, forfeiting, and returning the money made from corruption and state capture is called asset recovery. It is a part of all four pillars. It is involved in reparations (giving back stolen wealth to communities that were hurt), justice (punishment through forfeiture), and non-recurrence (taking away the economic basis for future abuse).

But there isn't much theory about asset recovery in the literature on transitional justice. Sikkink (2011) says that truth commissions have spread all over the world, but research has mostly looked at their roles in finding facts and bringing people together, not at what they actually do. Carranza (2008) says that asset recovery is "the forgotten pillar" of transitional justice because even when commissions document a lot of theft, the ways to carry it out are often weak or not there at all. This gap is especially big in Africa, where commissions of inquiry are now the norm after a conflict, but there aren't many real-life studies of what happens after a commission (Wiebelhaus-Brahm, 2010).

The case in Gambia gives us a chance to fill this gap. Many people praised the Janneh Commission for being open and thorough (Government of The Gambia, 2019, p. 7). This paper shows that a thorough investigation does not guarantee that something will be done well. In order to understand why, we need to look at the institutional and administrative aspects that transitional justice research has mostly ignored.

State Capture and the Continued Use of Informal Networks

Hellman, Jones, and Kaufmann (2000) came up with the idea of "state capture," which describes cases where companies pay public officials illegally to change the rules of the game to their advantage. In authoritarian settings, state capture becomes more personal: the dictator and his close friends take resources from state institutions, setting up parallel systems of informal decision-making and illegal accumulation (Bracking, 2009; Khan, 2006).

The Jammeh government was a good example of this. The Commission found that he wasted, misappropriated, and diverted too many resources during his 22 years in power. He also ran private businesses that broke the law and ignored procurement rules (Government of The Gambia, 2019, p. 17). The White Paper said that "the management of key institutions" was given to the Office of the President, that revenue from State Owned Enterprises was taken, and that "OP controlled bank accounts" were set up to move money around (Government of The Gambia, 2019, p. 17).

A very important question for transitions after authoritarian rule is whether these informal networks go away when the dictator leaves or stay in place within institutions. This paper shows that the evidence from The Gambia points to persistence. The Ministry of Justice worked as a second financial authority, separate from the Ministry of Finance. The Registrar General did what a lower-ranking officer told him to do informally. Without talking about it with the board, the Gambia Tourism Board gave out land based on what people said. These are not signs of "capacity constraints"; they are signs of an institutional culture that has been shaped by decades of personalised governance.

Administrative Pathology: A Framework for Thinking

This paper uses ideas from organisational sociology and public administration theory to come up with the idea of administrative pathology to explain these patterns. Selznick's (1949) examination of the Tennessee Valley Authority illustrated how organisations cultivate unique cultures and informal practices that influence their operations. Crozier's (1964) study of French bureaucracies showed how power dynamics and a desire to avoid uncertainty create patterns of dysfunction that make it hard to make changes. Wilson's (1989) research on bureaucratic culture stressed that organisations are not neutral tools; they create "critical tasks" and "operating philosophies" that affect how they deal with outside requests.

Using these ideas as a starting point, I define administrative pathology as patterns of dysfunction that are built into the culture, procedures, and practices of an organization. Some important signs are:

Documentary amnesia is the inability to make records at the same time and the need to recreate documents after the fact. The Special Select Committee found that reports about the livestock sales were made in late 2023, almost four years after the event, "in anticipation of demands for accountability" (National Assembly of The Gambia, 2026, p. 52). The Sheriff's report had signature blocks dated 10/1/18, but the former Sheriff said it was made long after the sales.

Informality in procedures means making decisions outside of official channels and using spoken instructions instead of written ones. The Gambia Tourism Board gave land to MOAB Capital Company G Limited and then took it back without talking about it or writing anything down, just following verbal orders. The Director General said that if an investor agreed to move, "there is no need to consult the board" (National Assembly of The Gambia, 2026, p. 199).

Institutional capture is when personal relationships take precedence over legal requirements and outside forces affect core functions. The Office of the Sheriff let private people have a say in how things were run. Evidence showed that "an official from the Ministry of Justice influenced aspects of the Sheriff's operational work" and "a private individual who was not a public servant played an operational role in aspects of the sales process" (National Assembly of The Gambia, 2026, p. 285).

Historical erasure: actions that make it impossible to trace. In The Gambia, when a lease is cancelled, a new lease is given out without looking at the old one. The Committee said, "Cancellation of a lease should not erase historical traceability." If this isn't done, the registry could give the wrong impression that there is no previous history" (National Assembly of The Gambia, 2026, p. 268).

Custodial failure: not being able to protect assets even when the court says so; assets getting worse while the state is in charge. The High Court's order to freeze assets on May 22, 2017, gave the Gambia Livestock Marketing Agency (GLMA) control over the animals. GLMA was not served, asked for clarification, and did not get a response, so they did nothing. Outcome: the military kept control of the livestock, and there was no official custodian (National Assembly of The Gambia, 2026, pp. 30–31).

This framework goes beyond the talk about "capacity building" to look at deeper patterns of behaviour and culture. It says that reform needs more than just new laws or training; it needs to change the way people work and the culture of the organization.

The Gap in Implementation of Post-Authoritarian Reform

Andrews (2013) criticises how international donors and post-conflict states often use "best practice" solutions without taking into account the political and administrative realities that are at the heart of the problem. He supports "problem-driven iterative adaptation" (PDIA), which means finding solutions that work in specific situations and learning from mistakes. The case of The Gambia shows how dangerous it is to focus on solutions instead of problems when making changes. The White Paper followed best practices, but the changes didn't work because they didn't deal with the root problems.

Fukuyama (2013) talks about how hard it is to "get to Denmark"—to create effective institutions in developing countries. He makes a difference between the range of state functions and the strength of state capacity. After Jammeh, the Gambian state had a lot of power and responsibility, but it couldn't carry out policies well. The implementation gap is the space between formally adopting a policy (accepting the White Paper) and getting real results (recovering assets). This is where this weakness is most clear.

Institutional coordination, technical capacity, political will, and oversight mechanisms are some of the things that affect implementation. In The Gambia, each of these factors showed major problems.

Legislative Oversight and the Lack of Accountability

Pelizzo and Stapenhurst (2008) look at how parliaments help keep an eye on budgets and fight corruption. They name three important tasks: approving budgets, checking spending, and holding executives accountable. But in systems based on Westminster, "executive dominance" often makes parliament less effective. The Gambian National Assembly, which has constitutional oversight powers, clearly failed to keep a close eye on how the White Paper was being carried out. The Special Select Committee said, "the National Assembly did not, during the relevant period, exercise structured and sustained oversight over the implementation of the White Paper" (National Assembly of The Gambia, 2026, p. 288).

Framework Summary

This paper brings together these different types of writing to make the case that post-authoritarian asset recovery needs more than just laws and political will; it also needs a major change in the way that government works. The Gambian case is a very important test: what deeper problems are at work if asset recovery fails even with a well-funded Commission, the government following its advice, and formal institutional structures? The idea of administrative pathology helps us understand these failures and gives us a starting point for coming up with better ways to make changes.

The Jannah Commission and the Phase Before Compliance

The Two-Track Approach: Freezing Orders from the Courts and Questions from the Executive

The process that led to the Commission's creation started long before Legal Notice No. 15 of 2017 was published. The Government filed a civil lawsuit against the former President on May 18, 2017, in Attorney General v Alh Yahya A.J.J Jammeh, suit No HC/168/17/CO/09/F1. They were asking for freezing orders under the Anti-Money Laundering and Combating of Terrorist Financing Act, 2012 (National Assembly of The Gambia, 2026, p. 22). On May 22, 2017, the High Court issued an interim injunction, giving Augustus Prom, the Receiver, and other state agencies the legal power to take control of assets to stop them from being lost.

The Order gave custody and control to certain departments: the Registrar General for movable and immovable property; the Gambia Livestock Marketing Agency (GLMA) for livestock; the Department of Parks and Wildlife Management for wildlife; and Augustus Prom for the companies listed in the annexure (National Assembly of

The Gambia, 2026, p. 22). These institutional assignments were meant to bring order, responsibility, and stability to the preservation of properties that would later be the Commission's job.

The Legal Notice that set up the Commission had the same assets attached to it as the Court Order, which shows that the judicial preservation effort and the administrative mandate given to the Commission were the same (National Assembly of The Gambia, 2026, p. 23). The Committee noted that the Executive was involved in "two parallel processes, one in the courts and the other through executive action, both dealing with the same subject matter" (National Assembly of The Gambia, 2026, p. 22).

Failure to Keep the Commission Safe Before It Started

The Order clearly protected all assets within its scope, but some institutions and individuals did not follow it very well. The Registrar General did not follow the Court's order; instead, he only did an inventory exercise to record a few properties (National Assembly of The Gambia, 2026, p. 22). The Department of Parks and Wildlife and GLMA also did not follow the rules.

GLMA said in court that the Agency did not receive the High Court Order. Instead, the Ministry of Agriculture sent them a letter letting them know about the Order, but they didn't get a copy of it. GLMA sent a formal reply asking for a copy and more information about the "modalities" for putting the Order into effect. The Ministry didn't answer, and GLMA didn't follow up (National Assembly of The Gambia, 2026, p. 30). Because of this, the Court's order did not start the institutional chain of custody, which meant that the livestock did not have a legally recognised custodian.

The Court Order was also not known to the Department of Parks and Wildlife. They only decided to take over the animals in Kanilai after hearing that they were dying. When they finally got to the Park in early 2017, they saw a lot of different animals, like zebras, elands, hyenas, and crocodiles. However, they also saw signs of severe neglect, such as dead animals, underfed animals, and no organised feeding program (National Assembly of The Gambia, 2026, p. 53).

As the Government's main legal adviser, the Attorney General's Chambers was in charge of making sure that all of the institutions that were supposed to act under the High Court's preservation order got it. The Ministry's failure to ensure full and timely notification led to gaps in institutional awareness and action, which went against the protective purpose for which judicial intervention was sought (National Assembly of The Gambia, 2026, p. 23).

The Commission's Structure and How People Are Chosen

Section 200 of the Constitution and Section 2 of the Commissions of Inquiry Act set up the Commission in a legal way. The President chose three commissioners: Bai Mass Saine, Abiosseh George, and Sourahata B.S. Janneh. The National Assembly of The Gambia (2026, pp. 25–26) named Mr. Alhaji Mamadi Kurang as Secretary and Mrs. Amie N.D. Bensouda as Lead Counsel.

The Committee saw two problems with appointments. First, the Secretary did not have a background in administration in the public service. The Committee thought that hiring a senior administrator with a public service background would probably have made the institution more aligned and the operations clearer. Second, people thought there was a conflict of interest with the Lead Counsel because their law firm was representing SSHFC, which was the subject of the Commission's investigation. The Committee found that Bensouda's firm still showed up against the Receiver that the Court had chosen, even after she was appointed. The Committee said that "due consideration was not given to public perception of bias and conflict of interest" (National Assembly of The Gambia, 2026, p. 26).

The Committee discovered that the Commission did not have a formally documented organogram that clearly showed reporting lines or a functional handbook that explained how to do things inside the organization. The Assistant Secretary said in court that she didn't get any terms of reference when she was hired, which added to the uncertainty about how things were going (National Assembly of The Gambia, 2026, p. 27).

Dependence on Administration and Money

The Commission only used the Ministry of Justice's budgetary processes and needed the Ministry's approval for all of its normal spending. The Committee found this setup to be "inherently inefficient and ill-suited to the scale and sensitivity of its mandate," which led to delays, bureaucratic bottlenecks, and a level of micromanagement that "compromised the spirit of functional independence" (National Assembly of The Gambia, 2026, p. 27).

The Missing Assets: Properties That Have Been Frozen But Not Looked Into

The Committee's cross-referencing exercise turned up a very important finding. In its Order of 22nd May 2017, the High Court named and froze 131 properties that were already built. A second order on July 21, 2017, added 49 more properties, bringing the total number of properties frozen by court orders to 180. The Committee compared these properties to the 291 properties that the Commission looked into. They found that 57 of the properties in the High Court Orders' annexes were not looked into by the Commission (National Assembly of The Gambia, 2026, pp. 138–144).

The Committee found this "inexplicable" and suggested further investigation to find out if these properties "were deliberately not brought to the attention of the Commission" (National Assembly of The Gambia, 2026, p. 148).

Analysis: The Underpinnings of Failure

The Commission started its work in an environment that was already weak because some people weren't following the Court's freezing Order. The Commission's lack of organised administrative systems made it weak, which led to operational failures later on. The Lead Counsel's conflict of interest didn't change the Commission's findings, but it did create a perception problem that the Executive didn't fix. The Commission's final report was incomplete from the start because it didn't look into all of the frozen properties.

The White Paper and the Creation of The Inter-Ministerial Taskforce

The White Paper as a Tool for Policy

Section 203 of the Constitution says that the President must write a White Paper with comments on a Commission's report and a list of actions taken or reasons for not taking action within six months of getting the report. The Janneh Commission Report's White Paper came out on September 13, 2019 (Government of The Gambia, 2019).

The White Paper agreed with almost all of the Commission's findings and suggestions. It said that the properties of former President Jammeh "are hereby forfeited to the State" (Government of The Gambia, 2019, p. 11). The Government of The Gambia (2019, p. 13) said that leases in the Tourism Development Area "be immediately cancelled and/or rescinded and the lands restored to the State." It made some people persona non grata, kept others from holding public office, and told many people to pay the State certain amounts.

The White Paper, on the other hand, had a big warning: "For the avoidance of doubt, this White Paper does not and is not meant to reflect all the findings and recommendations of the Commission." It only has the most important findings and suggestions that the Government wants to draw attention to from the Report" (Government of The Gambia, 2019, p. 6). This selective method made it unclear which suggestions were taken and which were not.

The Inter-Ministerial Taskforce: Its Job and Members

The White Paper's paragraph 44 set up an Inter-Ministerial Taskforce "to handle all such 3rd party claims" (Government of The Gambia, 2019, p. 16). The Attorney General and Minister of Justice, the Minister of Local Government and Lands, the Minister of Tourism and Culture, and the Minister of Agriculture were all part of the Ministerial Taskforce. The technical Taskforce was made up of the Solicitor General and the Permanent Secretaries of the ministries that were involved, such as Finance (Government of The Gambia, 2019, p. 16).

The Minister of Finance was not there. The Committee heard testimony that this exclusion was due to alleged conflict-of-interest concerns, as the Minister was negatively mentioned in the Report and reprimanded (National Assembly of The Gambia, 2026, p. 150).

Mission Creep: The Taskforce's Growing Responsibilities

The Attorney General's proposal to the Cabinet on May 9, 2019, called for a broader mandate than what was in the White Paper. This included making full lists of properties, suggesting uses for properties that were forfeited, and handling claims from third parties. The Taskforce effectively took on this broader mandate, which was not allowed by the White Paper. The Committee said that "the Inter-Ministerial Taskforce acted beyond the scope and mandate given to it by the White Paper" (National Assembly of The Gambia, 2026, p. 146).

The Ministry of Finance Exclusion: A Failure of Governance

In a series of letters from November 2019 to February 2020, Mambury Njie, the Minister of Finance, complained about being left out. In a letter dated November 1, 2019, he pointed out a "abnormality in the handling of the proceeds of the sale of State assets." He said that the sale proceeds were being put into a recovery account at a commercial bank, which was against the Public Finance Act 2014's requirement that all public money be put into the Consolidated Revenue Fund (National Assembly of The Gambia, 2026, p. 151).

Njie wrote a letter on February 6, 2020, in which he listed violations of the Public Finance Act: opening bank accounts without the Accountant General's permission, not promptly banking public money, and running recovery accounts outside of the Treasury framework. He questioned the Attorney General's claim of discretionary power, saying, "Discretion must be exercised according to the rules of reason and justice within the limit to which an honest man competent to the discharge of his office ought to confine himself" (National Assembly of The Gambia, 2026, p. 152).

Njie said that the Attorney General had threatened to bring criminal charges against him for insisting that the law be followed. This was the most worrying thing. He wrote, "Do not, therefore, try to scare me into giving in and limit my involvement in the assets recovery process by threatening to bring criminal charges against me" (National Assembly of The Gambia, 2026, p. 154).

The Committee found that "Hon. Tambadou presided over a systematic pattern of violations of the Public Finance Act 2014" and that "the threats of criminal proceedings against the Minister of Finance for insisting on compliance with the Public Finance Act... constitute an abuse of the Attorney General's position and an attempt to obstruct legitimate oversight" (National Assembly of The Gambia, 2026, p. 156).

The Receiver: Getting the Job Without a Process

The Attorney General named Alpha Amadou Barry of Alpha Kapital Advisory as the new Receiver/Trustee in a letter dated June 13, 2019, and effective June 18, 2019, one day after Augustus Prom's engagement ended (National Assembly of The Gambia, 2026, p. 157).

Barry said that the first talks happened by chance when he met the Attorney General in Mecca while on pilgrimage. After they got back, he was asked to a formal meeting and then given an engagement letter (National Assembly of The Gambia, 2026, pp. 157–158). The Ministry was unable to provide minutes from any meeting.

The Committee said that the lack of an open and competitive process was "a serious dereliction" (National Assembly of The Gambia, 2026, p. 158). Barry was entitled to a 10% commission on the sale of landed properties and a 5% commission on the sale of companies and shares. He ended up making more than GMD 115 million in commissions (National Assembly of The Gambia, 2026, p. 158).

The Committee said, "The Committee finds it difficult to discern any compelling necessity for the interposition of a private individual as an intermediary between the Government and its own institutions, particularly where those institutions themselves became purchasers of the assets in question" (National Assembly of The Gambia, 2026, p. 158).

Analysis: Making Failure a Part of the System

By leaving out the Ministry of Finance, the government took away the very organization that was required by law to manage public assets and keep the budget in order. The appointment of a private receiver without a competitive process set up a parallel structure that works outside of normal accountability frameworks. The fee structure made it so that the Receiver made money from sales, even if they didn't get the best deal for the State. The Taskforce made decisions without writing them down. Its final report (October 2020) was not signed, and no signed copy could be found (National Assembly of The Gambia, 2026, p. 155). These structural decisions led to the failures that are described in the next sections.

Case Studies in Failure I: Animals

The High Court's Order and the Failure of Institutions to Follow It

The Order of May 22, 2017, gave GLMA control over the animals. GLMA did not get served; they only got a letter from the Ministry of Agriculture on June 2, 2017, with no Order. GLMA asked for clarification on June 5, 2017, but got no answer and did nothing. Because of this, the Court's order did not start the institutional chain of custody, which meant that there was no legally recognised custodian for the livestock (National Assembly of The Gambia, 2026, pp. 30–31).

The Sale in January 2018: A Breakdown in Procedure

During the High Court's vacation session from December 2017 to January 2018, the Attorney General filed a request for the release and sale of the livestock. The request was based on an affidavit that said "the livestock could not reasonably await the conclusion of the Commission's inquiry." The Court granted the application, ordering the Sheriff "to conduct the sale, and all proceeds of the sale be kept by the Hon. Sheriff in an interest-bearing account pending conclusion of the Commission of inquiry" (National Assembly of The Gambia, 2026, p. 31).

What happened next was a lesson in how not to run a business:

There was no public notice of the auction, and the sale did not follow the usual rules for notifying people (National Assembly of The Gambia, 2026, p. 36).

Private actors and the Registrar General had effective operational control on the ground; the Office of the Sheriff gave operational mechanics to people who did not have legal authority (National Assembly of The Gambia, 2026, p. 36).

Mr. Alieu Jallow sold things without the proper permission. Jallow did illegal valuations, set prices much lower than what they were worth on the market, and let private people help with sales (National Assembly of The Gambia, 2026, p. 36).

There were no working scales, so the value was based on visual estimation, which is known as "eyeballing," and sorting by size. The National Assembly of The Gambia (2026, p. 34) said that cattle were divided into "small," "medium," "large," and "extra-large" groups and given flat prices for each group.

Cash proceeds were collected in the field, put in a physical iron briefcase, and then given out or deposited with a delay. Instead of formal sales receipts, handwritten payment tickets were given as receipts (National Assembly of The Gambia, 2026, p. 36).

There is no reliable buyer register, and the number of animals sold does not match the number that was supposedly valued and tagged. Also, deposits to the bank account do not match cash tallies (National Assembly of The Gambia, 2026, p. 36).

They wrote down the acknowledgement of receipt on A4-size paper, but this stopped at some point because, according to Justice Tabally's testimony, "they ran out of paper" (National Assembly of The Gambia, 2026, p. 36).

The Valuation Exercise: A Methodological Farce

GLMA's evidence suggested that limited capacity, such as not having working scales and professional valuation equipment, made operations more difficult. Private dealers were used to figure out how much something was worth (National Assembly of The Gambia, 2026, p. 34).

Secretary Mamadi Kurang told the Committee that the value was mostly based on "eyeballing" and sorting by size. The Committee was given a supposed valuation report that was not dated or signed. It was just a list of cattle with tags, type, sex, estimated weight, prices, and locations (National Assembly of The Gambia, 2026, p. 34).

The Committee said that "implausible entries... grossly unreliable." It was said that some cows weighed between 8 and 60 kg, and only as much as 200–250 kg. The Committee did not believe these numbers (National Assembly of The Gambia, 2026, p. 35).

The Sales Records: A Forensic Examination

The Committee's analysis showed terrible inconsistencies. The Sales of Livestock Report says that three farms sold a total of 725 cattle. When you add up the numbers from each farm—625 at Kanilai, 67 at Farato, and 32 at Banjulinding, the total is 724. This leaves an unexplained difference of one cow (National Assembly of The Gambia, 2026, p. 37).

According to records, selling cattle brought in D8,302,000, which was put into Trust Bank. The bank statement shows D8,303,000, which is D1,000 less (National Assembly of The Gambia, 2026, p. 37).

More troubling is that the Kanilai sales record shows that 445 cattle were sold in The State vs. Yahya A. J. J. Jammeh. But the Livestock Report says that only 625 cattle were killed at Kanilai, which means that 180 cattle are missing (National Assembly of The Gambia, 2026, p. 37).

The January 10, 2018 Banjulinding Sale: An Example of Confusion

Entry No. 1 says: Buyer Musa Sow; Quantity 94 cattle; Listed Amount D13,000.00; Listed Total D1,504,000.00. The price per head would be D15,957.45 if 94 cattle sold for D1,504,000.00. If D13,000.00 is the price per unit, then $94 \times D13,000 = D1,222,000$. This is a difference of D278,000, which is about the value of 18–21 more cattle (National Assembly of The Gambia, 2026, p. 46).

There are two strange columns in the record called "Nil" and "Different." Entry No. 1 says "Nil" and "Different" for Musa Sow's purchase, but later entries use ditto marks to mean "same as above." The Committee didn't get any explanations (National Assembly of The Gambia, 2026, p. 46).

Price Variations: Evidence of Manipulation

The Committee attempted to establish rational pricing patterns across all four sale dates and found no consistent valuation methodology:

Category	Price Range	Variation
Bulls	D3,000 – D30,000	1,000%
Cows	D138 – D20,000	14,469%
Small Cows	D5,000 – D18,000	260%

Table 1: Source from the report of the National Assembly of The Gambia (2026, p. 47)

In standard livestock markets, prices don't usually change this much. In real livestock sales, prices usually follow fairly clear rules for how to value animals, such as breed, age, weight, health, reproductive status, and overall market demand. These factors usually cause prices to change within a small range, not the big differences seen in the Committee's dataset.

But the official sale documents don't say much about these important factors that affect value. The report does not say anything about the breed, weight, age, or reproductive status of the animals, except for a few times when it says "small" cattle and two times when it says "sickly" animals (National Assembly of The Gambia, 2026, p. 48).

The lack of this important information makes it hard to trust the pricing process. The extreme differences in prices suggest that prices may have been set arbitrarily or that sale values may have been manipulated on purpose because there are no standard valuation criteria or written reasons for the prices. As a result, the price differences found by the Committee are a strong sign that there may be problems with the disposal process.

The "Retrospective" Report

The Committee was worried that the official documents were missing important information, had many mistakes, and made the information less reliable. Several requests for information from investigative journalists and rights groups led the Solicitor General to write to the Judicial Secretary on November 29, 2023, asking for a report on the sale of livestock. On December 4, 2023, the Judicial Secretary wrote back and said, "a report is being prepared and will be submitted to you in due course" (National Assembly of The Gambia, 2026, p. 46).

This conversation shows that, almost four years after the sale, there was still no official report. The Committee decided that the final report was "prepared retrospectively, in anticipation of demands for accountability" (National Assembly of The Gambia, 2026, p. 46).

The report has signature blocks that say who recorded it: Alagie Kassama (Bailiff); Alieu Jallow Esq. (MOJ), Tombong Jawo (SIS), Seedy Fatty (Deputy Sheriff) and Modou Musa Ceesay (Bailiff). Sheriff B. Tabally signed off on this on January 10, 2018. The Committee said the date was "grossly misleading" because there is no record of the report in the Sheriff's Office's official files. Justice Tabally later confessed that the report had been made long after the sales were finished (National Assembly of The Gambia, 2026, p. 52).

The Money That Wasn't There

An internal memo from Justice Tabally to the Judicial Secretary dated November 30, 2023, shows that Mr. D. Binga Esq., the Director of Civil Litigation, asked for information about the auction and the money it made. Tabally sent bank information by text message. Binga then told Tabally that he had told the bank to move all of the money to a specific account, following orders from his boss. Later, Tabally got a text message saying that the whole amount, including the principal and interest that had built up, had been moved or taken out (National Assembly of The Gambia, 2026, p. 38).

The Committee could not figure out where the money would end up, which shows that there are big holes in financial accountability.

Analysis: What We Learned from the Livestock Case

The livestock case shows many ways that institutions can fail:

- **Institutional Fragmentation:** No one agency took full responsibility for or control of the process.
- **Custodial Failure:** Assets that were put under court protection stayed at risk for long periods of time.
- **Procedural Collapse:** Standard protections like advertising, valuing, competitive bidding, keeping records, and keeping the money safe were all ignored on purpose.

- **Documentary Amnesia:** Records were made after the fact, which greatly reduced their value as evidence.
- **Financial Opacity:** We still don't know what happened to the money.

The then-Sheriff took full responsibility for procedural failures, such as not having a standard way to value things, not advertising them, and not coordinating well between agencies. He said he was sorry for not following the rules (National Assembly of The Gambia, 2026, p. 36).

These failures show that there are problems with oversight, accountability, and record-keeping as a whole. These problems make it easier for people to mismanage and possibly steal public assets.

Case Studies in Failure II: Cars and Tractors

The Inventory Before the Commission

Before the Commission was set up, the Inspector General of Police and the Minister of Finance started a preliminary nationwide exercise that found and recorded vehicles linked to the former President. From January 1 to February 27, 2017, a team led by the head of the Vehicle Control Unit recorded 94 government vehicles from the previous regime and 8 vehicles bought by the current government (National Assembly of The Gambia, 2026, pp. 54–55).

This pre-existing framework gave the Commission a solid base to work from, allowing it to find, identify, and verify assets without having to get or make its own preservation orders first.

The Ownership Question Is Still Unresolved

A main part of the Commission's job was to carefully identify and classify assets, making sure to tell the difference between assets owned by the former President and those owned by the State. The Committee said that "this distinction was not sufficiently undertaken or documented in respect of the vehicles disposed of by the Commission" (National Assembly of The Gambia, 2026, p. 56).

The Committee received an asset declaration form from the Independent Electoral Commission and signed by the former President on October 18, 2016. This form listed several vehicles, including some that were part of the presidential convoy, as government vehicles (National Assembly of The Gambia, 2026, p. 56). This made the concern even stronger. The Committee thus concluded that "the Commission proceeded to dispose of vehicles on the basis of an inventory of government property, without first resolving the critical question of ownership" (National Assembly of The Gambia, 2026, p. 57).

The Tractors: An Asset of the State

The Government bought the Mahindra tractors through a sovereign line of credit agreement signed on November 8, 2005, between the Government and Exim Bank of India. The State bought 500 tractors for agricultural mechanisation, and Gambian taxpayers will have to pay them back. The Committee said, "the Commission did not find, reconcile, or account for the full complement of tractors." The numbers for tractors sold, delivered, given away, or otherwise released do not match the total number purchased. The Committee found that "the Commission sold and disposed of tractors without accounting for all 500 units" (National Assembly of The Gambia, 2026, pp. 57–58).

Phase One (June 2018): A Look at Competence

The first Executive Secretary, Alhaji Mamadi Kurang, oversaw Phase One of tractor disposal, which had the most organised procedures. The process started with a thorough evaluation by an outside valuer, Mr. Njie (deceased), who did in-person inspections and wrote detailed technical reports on each tractor, including photos, the tractor's operational condition, its expected mechanical lifespan, and exact identifiers like chassis numbers. The Commission set rules that disposal must happen through open public auctions, with reserve prices as the lowest acceptable benchmark (National Assembly of The Gambia, 2026, pp. 57–58).

In Phase One, 44 tractors, some of which were used for farming, were sold at auction. They were spread out across Banjulinding Police Station, Brikama Police Station, Sibanor Police Station, Bwiam, Somita, Sukuta, Kanilai, and Kotu Workshop. The sale, which took place from June 23 to 26, 2018, made GMD 10,523,000 from selling 43 tractors and a disc plough (National Assembly of The Gambia, 2026, p. 60).

A major flaw, though, was that buyers didn't have to show ID, there were no records kept to keep track of who bought what, and there were no anti-money laundering (AML) rules in place. Kurang said clearly, "No, we did not take those details" (National Assembly of The Gambia, 2026, p. 60).

Stopping the Executive and What Happens Next

The Office of the President stepped in and stopped the exercise right away. The Secretary to the Cabinet, following orders from the highest level of the Executive, went to the Kotu MSA garage in person and stopped the sale of tractors. This intervention led to a fight between him and the Secretary (National Assembly of The Gambia, 2026, p. 60).

The Commission sent a formal letter back, saying that it was independent and that it would make its own decisions about what to do with its assets. The Secretary General wrote back in a strong tone, asking Mr. Kurang to apologise. The letters that were sent back and forth are an important part of Mr. Kurang's eventual departure (National Assembly of The Gambia, 2026, pp. 60–61).

The Committee was also given a counter-narrative that said the working relationship between the Secretary and the Lead Counsel had gotten so bad that the Commissioners had to choose which one to keep. They chose to keep the Lead Counsel in the end. The Committee could not definitively ascribe the Executive Secretary's departure to a singular cause, determining that both significant internal relational conflicts and the Executive's involvement constituted relevant factual circumstances (National Assembly of The Gambia, 2026, p. 61).

After being interrupted in June 2018, the Commission did not start disposing of things again until October 2018. The Committee said that "this long pause had a big impact on the deterioration, theft, and cannibalisation of vehicles and equipment." For months, nothing happened, and assets were left unprotected in many places without consistent or effective security measures. This led to a big loss of value and the removal of parts (National Assembly of The Gambia, 2026, p. 61).

Phase Two (October 2018–January 2019): Systemic Breakdown

The Secretariat sent out a process flow document outlining the Phase Two plans when sales started up again on October 1, 2018. At this point, evidence shows that the second Executive Secretary, Ramatoulie Sarr, gave two assistant secretaries the job of being on the ground. Both assistants reported to Lead Counsel, which "sidelined her authority and undermined the normal supervisory structure" (National Assembly of The Gambia, 2026, p. 62).

There were two teams: Team One, which was led by Assistant Secretary Kebba Bojang and covered the West Coast and Lower River areas; and Team Two, which was led by Assistant Secretary Fatou Drammeh and covered the North Bank and Central River areas. Neither team received valuation reports or reserve-price guidance for tractors; the lack of valuations made it impossible to set a fair price and made it hard to reconcile after the sale (National Assembly of The Gambia, 2026, p. 62).

Team One got rid of 43 tractors, and Team Two got rid of 52 (with some records showing up to 59). The total reported sales of tractors for Phase Two were GMD 13,083,000 (National Assembly of The Gambia, 2026, p. 62).

Phase One prohibited internal purchasing, whereas Phase Two experienced substantial insider involvement, with numerous buyers associated with disposal operations and Commission activities, resulting in a distinct perception of conflict of interest (National Assembly of The Gambia, 2026, p. 62).

The Vehicle Auction (January 2019)

Mr. Momodou Kunta Mamburay formally valued 317 vehicles before the vehicle auction phase, which ran from January 14 to 24, 2019. But the way it was put into action was different from what the valuation said it should be. Most of the vehicles were kept at MSA Kotu, where evidence showed "widespread cannibalisation, unauthorised removal of parts, and unauthorised access to storage sites" (National Assembly of The Gambia, 2026, p. 63).

The Committee saw that cars were being sold for very low prices: a Toyota Car (M10) for GMD 4,000 and a Toyota Land Cruiser (MK84) for GMD 5,000. These results show that value was not preserved because of long delays, assets getting worse, weak custody arrangements, and mistakes in the process (National Assembly of The Gambia, 2026, p. 63).

In many cases, parts of vehicles were taken out before the official auction process began. Parts were sold or sent somewhere else without following the rules, and people who had access were involved in the irregularities. At MSA Kotu, custody arrangements were made through ad hoc security deployments with unclear reporting lines, which made it easier for people to tamper with and remove items (National Assembly of The Gambia, 2026, p. 63).

Several vehicles, especially buses, were taken out of the MSA facility without official permission. There were no written approvals, movement logs, or records of accountability after the vehicles were taken out. The Committee said this was "a serious breach of custody and control" (National Assembly of The Gambia, 2026, p. 63).

The Auction Records: Concentration and Oddities

There are 350 receipt entries in the auction report, which includes 140 buyers. The official total reserve price is D29,313,250, and the total amount realised is D44,438,500, which is about 51.6% more than the combined reserve valuations.

The top five buyers made up an unfairly large part of the total:

- Jahoil Company: 23 lots, D5,633,000
- Hadim Gai: 12 lots worth D2,680,000
- NAWEC: 9 lots, D1,465,000 (the state utility is getting back its own money)

(National Assembly of The Gambia, 2026, p. 82)

Forty-seven lots (13%) sold for less than the reserve price, including vehicles that sold for 92% less than the reserve price. Unbelievable transactions: A Hyundai Santa Fe that was reserved for D4,000 sold for D1,000,000 (24,900% premium), and a car scrap that was reserved for D3,000 sold for D150,000 (4,900% premium) (National Assembly of The Gambia, 2026, pp. 83–84).

Duplicated receipt numbers, missing entries, and numbering sequences that don't match up.

Analysis: What the Vehicle/Tractor Case Shows

- The issue of ownership was never settled, which led to the sale of state property that should have been kept.
- Executive intervention made things less stable and made assets worse.
- Phase Two had systemic problems, such as no valuations, weak oversight, inconsistent recordkeeping, and poor custody.

- The concentration of purchases makes people wonder if there is collusion, insider trading, or market manipulation.
- The huge differences in price point to either intentional undervaluation or a fundamentally flawed auction process.

Case Studies in Failure Iii: Properties That Have Been Landed

The Range of Assets

The Commission looked into 266 properties (Vol. 3 Report); the Government White Paper said 281; the Inter-Ministerial Taskforce said 288; and the Committee's own count said 291 (National Assembly of The Gambia, 2026, pp. 136–137). The High Court's freezing orders from May and July 2017 listed 176 properties, but the Commission did not look into 57 of them (National Assembly of The Gambia, 2026, pp. 138–144). This difference alone shows that there is a problem with the system for finding and keeping track of assets.

The Cancellation of Leases: Wiping Out History

When leases are cancelled and new ones are issued, the new lease gets a new sequence that doesn't include any previous history. The Committee said, "Cancelling a lease should not remove historical traceability." If this isn't done, the registry could give the wrong idea that there is no past history" (National Assembly of The Gambia, 2026, p. 268).

This practice breaks the chain of title, makes the law less certain, and makes the system more open to abuse. The Committee made it clear that "a cancellation does not mean the end of history." It is an event that must be recorded in history" (National Assembly of The Gambia, 2026, p. 280).

The Registrar General: Doing Things Without Permission

In June 2020, Kimbeng Tah, the Deputy Director of Civil Litigation, sent a memo to Abdoulie Colley, the Registrar General, telling him which properties should be cancelled. Colley did what the memo said without checking it out on his own, without a court order, or waiting for formal instructions from the Director of Lands and Surveys. Colley later admitted that "he acknowledged doing something he should not have done" (National Assembly of The Gambia, 2026, p. 163).

A formal letter from the Director of Lands and Surveys didn't come until June 2021, a whole year later. The Committee said, "The Registrar General should only act on the cancellation of registered land interests pursuant to a court order or through the proper administrative chain" (National Assembly of The Gambia, 2026, p. 163).

Properties Released While the Commission Was Working

The Attorney General's Chambers asked to release properties during the Commission's investigation (July 2018), saying that "urgent development of tourism facilities" was needed for the OIC Summit. Justice Amina Saho Ceesay said no on July 30, 2023, saying that investigations were still going on. Later, a vacation judge (Justice Ebrima Jaiteh) gave the go-ahead for the release of four properties: K318/2008, K354/2009, K355/2009, and K176/2012 (National Assembly of The Gambia, 2026, p. 164).

Justice Saho Ceesay's report to the Chief Justice said that the application "surreptitiously failed to disclose that the presiding judge... had dismissed an earlier application" (National Assembly of The Gambia, 2026, p. 164).

After being released, properties were subleased to several different groups:

K318/2008 (Tanji River Side): Precious Group Ltd, M24, Blue Ocean Property Ltd, Immopromo Gambia Ltd, African Heritage, Transit Limited, and Ya Bouy Home Cooking all rent it out. When looking at the shareholding

information for Blue Ocean Properties Ltd, it was found that one Ebrima Jaithe was listed as a shareholder, but his biographical and identification information was not in the registry records. This was "an irregularity within the corporate record" (National Assembly of The Gambia, 2026, pp. 165–166).

Mustapha Bojang sold K354/2009 (Kololi Village) to KFF, who then gave it to Natalie Gomez. The commission suggested that the state take over and sell. Given to the state and then given to different groups (National Assembly of The Gambia, 2026, p. 166).

K355/2008 (Kotu Point): lease given to Kanilai Farms Cultural Centre, which is not in the Registrar's records. The commission found that the lease of TDA land was illegal. Given to Game, Alkamba Tours, Kerr Gui, Palm Luxury, and Priority Leisure (National Assembly of The Gambia, 2026, p. 166).

K176/2012 (Bijilo/Green Boys): lease to KFF for 17.70 hectares in TDA. Part was previously rented out to Home of Medical Mission, but the former President ordered it taken away from them without a re-entry process. Given to Gem Water Front and Barala Company Ltd (National Assembly of The Gambia, 2026, p. 167).

The Receiver's Sales: Steps I–III

Phase I (September 2019): 17 properties were sold for GMD 89.8 million. Process: advertised, received bids, and evaluated, but private offers were accepted after the bids were made. Important: The original owner got back 78B Hagan Street; the sale of Hamza Barracks was called off because of military occupation (National Assembly of The Gambia, 2026, pp. 167–176).

Phase II (October 2019): 16 properties were listed; 4 were sold for GMD 78.14 million; 11 were not sold and were returned. 214 Paradise Estate went back to its original owner, Alimatou Sallah (National Assembly of The Gambia, 2026, pp. 176–181).

In Phase III (December 2019), 21 properties were listed, 10 were sold for GMD 127.1 million, and 11 were returned. Shyben Madi bought Kanifing Garage for D33 million, but the money was returned to the buyer while the buyer kept the garage. This was "unjust enrichment at the expense of the State" (National Assembly of The Gambia, 2026, pp. 182–188).

The Gambia Tourism Board and TDA Lands

According to the Gambia Tourism Board Act 2011, the Gambia Tourism Board is the legal body in charge of managing, regulating, and coordinating activities in the Tourism Development Area (TDA). The law says that all land within about 800 meters of the Atlantic coastline's high-water mark is part of TDA, and the Board has the power to make rules and decide how to use it. TDA is some of the most economically important land in the Republic (National Assembly of The Gambia, 2026, p. 193).

The Commission found 19 TDA leases to Jammeh and his friends, but the Committee's analysis found 22. The Committee said that "the Board's record-keeping practices are profoundly inadequate" because files were missing, lease documents were missing, records were not organised, and key information could not be found (National Assembly of The Gambia, 2026, p. 194).

There were some worrying differences between the Board's allocation records and the Companies Registry. There were several cases where subleases were given to companies whose existence couldn't be confirmed, companies were given land before their incorporation dates, and the names of beneficiaries didn't match the names of registered corporate entities. The Committee said this "shows either not enough due diligence or intentional administrative indiscipline." Both scenarios are unacceptable" (National Assembly of The Gambia, 2026, p. 194).

The case of MOAB Capital Company G Ltd is a good example of administrative pathology. On December 24, 2019, MOAB was given a temporary allocation for land at the Kotu Point junction. When the Director General

took office in June 2020, he said that MOAB had to pay a 5% development fee before the final allocation. The MOAB paid. Later, while he was at the retreat, the Permanent Secretary at the Ministry of Tourism called the Director General to tell him that the Minister of Lands had confirmed that the land should go back to the Ministry of Information because it was leased to RASCON. The Director General called the Minister of Tourism, the Minister of Information, and the Permanent Secretary at Lands to confirm things verbally. No written messages were sent or received (National Assembly of The Gambia, 2026, pp. 198–199).

The Director General called MOAB to let them know they would need to move. MOAB first agreed, but then asked for a 5% refund. GT-Board gave back the whole amount. The allocation was cancelled without any official paperwork, without any written communication with MOAB, and without the matter being brought to the Board for discussion (National Assembly of The Gambia, 2026, p. 199).

Most importantly, the Director General agreed that the GT-Board did not have any files, documents, or records about giving RASCON the Kotu Point property or subleasing it. When asked if GT-Board had given land to RASCON, the witness said, "It was not GT-Board that allocated that land." When asked if he had ever seen paperwork giving property to RASCON: "I haven't seen it before." The GT-Board keeps a list of all subleases from 2016 to now, and RASCON is not on it (National Assembly of The Gambia, 2026, p. 199).

The Physical Inspection: Occupied, Unsold, Unaccounted Committee's site visits (September 2025) revealed:

At 300 Brufut Gardens, sold to Basadie Jabbie: PIU personnel and squatters refused to leave after purchase; frustrated purchaser removed roof of main building; at time of visit, PIU personnel and squatters allegedly from Guinea Conakry still occupying property (National Assembly of The Gambia, 2026, p. 214).

Yarambamba Estate: five properties (Plots 83, 85, 86, 88, 89) were sold, but the money was returned to the buyers because the people living there refused to leave. The people living there said the properties belonged to KFF, not the former President (National Assembly of The Gambia, 2026, p. 214).

Kanifing Garage: sold, but the buyer got their money back and kept the garage (National Assembly of The Gambia, 2026, pp. 188–189).

The former president's house in Kanilai is in terrible shape; it looks like it has been looted; most of the fixtures, fittings, and furnishings have been taken; the property has been left in a state of total neglect; personal belongings, official letters, and handwritten notes have been left out in the open, which could be a security risk (National Assembly of The Gambia, 2026, pp. 216–217).

Analysis: What the Landed Properties Case Shows

- The land administration system is fundamentally flawed due to fragmented mandates, inconsistent documentation, inadequate registry integration, and practices that obliterate historical continuity.
- The Registrar General, the Director of Lands, and the GT Board all acted outside of their legal authority, without proper paperwork, and without working together.
- The Commission's decision to cancel and reallocate properties while it was still in progress suggests either serious institutional incompetence or a deliberate attempt to block the process.
- A physical inspection showed that the written records of sales have nothing to do with actual possession and control.
- The former president's house, which may have contained sensitive state information, was left to fall apart without anyone watching over it, which is a major security failure.

The Receiver and The Violation of Public Finance Law

The Receivership Agreements: A Bad Start

After Augustus Prom went into receivership, the Ministry of Justice named Alpha Barry of Alpha Kapital Advisory as the Receiver/Trustee in 2019 to take care of, sell, and get rid of assets that the State had taken (National Assembly of The Gambia, 2026, p. 247). The Receiver had three bank accounts: one at Ecobank for GMD-denominated transactions (the main operational account) and two at Mega Bank for Euro and GMD-denominated transactions.

Part 4(d) of the Receivership Agreement said that "if the Receiver sells any assets, [he is] to pay net proceeds of sale within 72 hours of receipt of funds into a designated account with the Central Bank of The Gambia" (National Assembly of The Gambia, 2026, p. 249). Sections 5 and 6 set the commission rates at 4% on each dividend received and 5% gross on all other assets sold (National Assembly of The Gambia, 2026, p. 249).

Even though the terms were clearly spelt out, later financial flows show that the parties did not follow the contract.

The Financial Flows: An Investigation

The following were found when looking at Ecobank statements from June 2019 to November 2025:

Total Credits (Inflows): GMD 1,672,025,187.21

Total Debits (Outflows): GMD 1,671,708,806.46

Balance at the end of November 2025: GMD 316,380.00

On December 1, 2021, GMD 47,430,000 was sent from the Mega Bank GMD account to the Central Bank Asset Recovery Account via RTGS (National Assembly of The Gambia, 2026, p. 249).

The Receiver/Trustee got a total of GMD 1,719,455,187.21 from selling assets, making money from businesses, dividends, and shares between June 2019 and December 2025. The Central Bank Asset Recovery Account only got GMD 1,253,430,000.00, which means there is still an unaccounted difference of GMD 466,025,187.21, which is about 27% of all the money received (National Assembly of The Gambia, 2026, p. 249).

What Happened to the Difference?

The balance that was due included:

- The TRRC Victim Support Fund got GMD 50,000,000 in payments in 2019.
- Fees for receivership: about GMD 74.7 million from 2019 to 2025
- Taf Africa Global and Hamza Barracks (GMD 15,333,334 + GMD 1,200,000) are getting their money back.
- Administrative costs include salaries, benefits, appraisals, and legal fees (National Assembly of The Gambia, 2026, pp. 252–256).
- Some payments have been recorded, but a large part of the GMD 466 million is still missing.

The Pattern: Holding Back, Investing, and Putting Off

Year-end balances in the Receiver's accounts show that they were consistently keeping money that should have been sent within 72 hours:

GMD 94,216,183.99 on December 31, 2019

GMD 16,912,974.07 on December 31, 2020

GMD 115,530,233.45 on December 31, 2021

GMD 25,325,806.29 on December 31, 2022

GMD 1,797,636.40 on December 31, 2023

GMD 29,979,631.56 on December 31, 2024 (National Assembly of The Gambia, 2026, pp. 251–256)

The Committee said:

The Committee says that instead of charging a fee for each sale, the Receiver takes a set amount from the account on a regular basis. This goes against the terms of the Receivership agreement and the agreement itself (National Assembly of The Gambia, 2026, p. 250).

Also, the Receiver made fixed-term deposit investments without permission from the Ministry of Justice and spent more than GMD 50,000.00 (National Assembly of The Gambia, 2026, p. 250).

The Answer to Oversight

In February and October 2024, the Auditor General asked for more information about the Receivership.

On October 3, 2023, the Ministry of Justice also wrote to the Receiver and asked for

- A list of assets that were sold
- Copies of receipts
- Advertisements and bidding documents
- Statements for bank accounts

The Receiver did not follow through (National Assembly of The Gambia, 2026, p. 192). The Ministry's suggestion for a joint meeting with the Receiver made the Auditor General's oversight depend on the Receiver's cooperation, which made it hard to hold people accountable.

Analysis: What the Receiver Case Shows

The case shows that there are many systemic problems:

- **Parallel Financial Structure:** Putting a private receiver in charge without a competitive process made a financial system that was outside of normal oversight.
- **Perverse incentives:** The way fees were set up encouraged people to make big payments to the Receiver instead of paying taxes.
- **Breaking the rules for sending money:** The Receiver repeatedly failed to send money within the 72-hour limit, keeping and investing public money without permission.
- **Lack of Oversight:** The Receiver did not give the Auditor General or the Ministry of Justice the information they asked for.
- **Untraced Public Funds –** The final fate of GMD 466 million is still unknown, which is a huge failure of financial responsibility (National Assembly of The Gambia, 2026, p. 250).

All of these findings point to problems with the way public finances are managed, especially when it comes to privatised asset management, enforcement of oversight, and making things clear.

Institutional Pathology: An Analysis of State Failures

The Ministry of Justice: The Main Player, The Main Failure

The Ministry of Justice was the main government agency that worked with the Commission. It negotiated contracts, helped with appointments, and served as the main link between the government and the Commission. But its records "could not give a clear and full picture of how the Commission was set up, how it worked, and how important decisions were made" (National Assembly of The Gambia, 2026, p. 265).

Documents stored in "a physical backroom without a modern, indexed, or searchable system." The Committee deemed this "entirely unacceptable" for an institution responsible for preserving the legal memory of the State (National Assembly of The Gambia, 2026, p. 266).

The formation of this Special Select Committee "is itself a testament to those failures" (National Assembly of The Gambia, 2026, p. 266).

The Registrar General's Department: The Legal Memory, Erased

The Registrar General is in charge of keeping official records of civil marriages, deeds and land instruments, intellectual property, and other legal papers that affect people's rights and property interests. But the way records are kept "falls far short of the standard expected" (National Assembly of The Gambia, 2026, p. 267).

Physical storage: "documents observed stored in boxes contained in deteriorating rooms, exposed to dust, and rainfall due to a leaky roof... visible signs of mould" (National Assembly of The Gambia, 2026, p. 268).

The Committee stressed that documents in that state "risk becoming unusable over time, which may permanently deprive the public and the State of legally significant historical records" (National Assembly of The Gambia, 2026, p. 268).

The Registrar of Companies: Records that are hard to get to

The Office of the Registrar of Companies is the legal authority in charge of incorporating, registering, and regulating businesses, as well as keeping official business records. But the state of physical storage and record management is "very worrying and far below the standard expected" (National Assembly of The Gambia, 2026, p. 270).

Documents are kept in "a small storage room that is not well-kept and is filled beyond what is reasonable" and are not organised in any way that makes sense (National Assembly of The Gambia, 2026, p. 270).

The Committee was told that going into the storage room was "a health and safety risk" and that access was limited. The Registrar told the Committee that it was not possible to get information about shareholders at the time because it was dangerous (National Assembly of The Gambia, 2026, p. 270).

The Committee thought this was "totally unacceptable." A statutory registry responsible for preserving legally valid corporate records cannot function if those records are inaccessible, unverifiable, or unproducible upon lawful request" (National Assembly of The Gambia, 2026, p. 270).

The Department of Lands and Surveys: The Broken Chain of Title

The Department is the technical authority in charge of managing State lands, keeping cadastral records, starting cancellations under the State Lands Act, and keeping land documentation safe. But the Committee found "a serious structural weakness in the way cancellations of leases are recorded and sequenced" (National Assembly of The Gambia, 2026, p. 280).

When a lease is cancelled and a new one is issued, the new lease is given a new sequence without a clear and organised reference to the history of the chain of title. When a file is searched under a new sequence, the previous

history—original lease, reasons for cancellation, and intermediate transactions—are not easy to see (National Assembly of The Gambia, 2026, p. 280).

The Committee said, "A cancellation does not erase history." It is an event that must be recorded in history (National Assembly of The Gambia, 2026, p. 280).

The Department couldn't provide full records in response to several subpoenas during public hearings. Officials told the Committee that some files had been "lost," which the Committee thought was "wholly unacceptable" (National Assembly of The Gambia, 2026, p. 281).

The Gambia Tourism Board: Giving out money without being held accountable

The Committee said that "the Board's record-keeping practices are profoundly inadequate" because files were missing, lease documentation was missing, records weren't structured, and important information couldn't be found. The Director General admitted that there were problems and said they were caused by previous administrations. The Committee didn't think this was a good enough explanation: "Institutional continuity requires preservation of records regardless of changes in leadership" (National Assembly of The Gambia, 2026, p. 194).

There are troubling inconsistencies between the Board's allocation records and the Companies Registry. For example, there are multiple instances where subleases were given to entities whose corporate existence could not be verified, companies were given land before their incorporation dates, and the names of beneficiaries did not match those of registered corporate entities (National Assembly of The Gambia, 2026, p. 194).

The Committee noted "a concentration of allocations within a narrow timeframe between 2019 and 2023 involving properties previously investigated by the Commission," which raised concerns about the lack of a clear, competitive, and publicly verifiable allocation framework (National Assembly of The Gambia, 2026, p. 194).

The Department of Parks and Wildlife Management: Failure to Keep Safe

The Department did not meet its custodial duties under the Preservation Order because it was not told about or served with the order (National Assembly of The Gambia, 2026, p. 274).

There isn't much proof that the Department and other organisations are working together in a structured way. No dependable institutional documentation indicating the condition or status of wildlife assets under preservation (National Assembly of The Gambia, 2026, p. 274).

It seems that the Department has been "prolonged institutional marginalisation," which means that the line Ministry has not given it enough strategic and operational support. Evidence indicates that the Department functions under considerable resource and administrative limitations, hindering its capacity to fulfil its statutory obligations effectively (National Assembly of The Gambia, 2026, p. 275).

Evidence shows that the Department does not have a consistent feeding program; it can only provide food when it has the resources to do so. Sometimes, outside help has helped with feeding. For example, the Horse and Donkey Trust gives carcasses to feed some wildlife species on a regular basis. The Committee said, "it considers it inappropriate for core wildlife sustenance systems to rely primarily on ad hoc external donations rather than structured Government supported conservation management systems" (National Assembly of The Gambia, 2026, p. 275).

During the Committee's site visit to Kanilai, evidence showed that several exotic snakes were let go into the wild because they couldn't get enough food. This is a sign of "critical resource and planning deficiencies" (National Assembly of The Gambia, 2026, p. 276).

The Gambia Livestock Marketing Agency: Pricing Without a Method

GLMA did not follow the High Court Order's rules about custodial obligations. Even though the Agency was named custodian, it didn't take custody right away and said it couldn't because it was worried about its capacity. The Committee stressed that "custodianship under a court order is mandatory and not discretionary" (National Assembly of The Gambia, 2026, p. 277).

The agency did not keep accurate and up-to-date records of livestock. Evidence shows that livestock registers were not always accurate, complete, or even made up after the fact (National Assembly of The Gambia, 2026, p. 277).

The agency didn't have the basic technical tools it needed to value livestock. In some cases, the "eye test" method was used to value livestock. The Committee deemed this "entirely unacceptable for Government asset valuation" (National Assembly of The Gambia, 2026, p. 278).

The Sheriff's Office: Procedures Fail

The records that were made were very few and didn't have enough detail. They didn't have enough references to trace processes, decisions, or transaction history. The Committee said that "the records could not help any accountability effort" (National Assembly of The Gambia, 2026, p. 285).

There were serious problems with the way things were done during asset sales that were done by the Office of the Sheriff. Evidence showed that third parties, including people who don't work for the government, had an impact on how asset sales were run. Evidence indicated that an official from the Ministry of Justice impacted certain facets of the Sheriff's operational duties; a private individual, rather than a public servant, assumed an operational role in particular elements of the sales process. The Committee said that this was "highly irregular and not in line with the proper execution of court-ordered enforcement functions" (National Assembly of The Gambia, 2026, p. 285).

The necessary preparatory actions, such as the prior valuation of assets as mandated by the court, were not executed. The Office of Sheriff was supposed to do the valuation with help from GLMA, but evidence shows that they didn't contact or tell the Agency (National Assembly of The Gambia, 2026, p. 286).

Sales were not done with enough openness and transparency, which is what is expected in Sheriff-supervised disposal processes. This hurt people's trust in the judicial system (National Assembly of The Gambia, 2026, p. 286).

The National Assembly: The Watchdog That Sleeps

The Committee dealt with this issue with "a measure of institutional restraint," but they found that "the National Assembly did not, during the relevant period, exercise structured and sustained oversight over the implementation of the White Paper and the recommendations arising from the Commission" (National Assembly of The Gambia, 2026, p. 288).

There was no structured and institutionalised way for the National Assembly to keep track of, check on, and follow up on the implementation of the White Paper. This left a gap in oversight. There were "no formalised or continuous system to monitor executive implementation of Commission recommendations" (National Assembly of The Gambia, 2026, pp. 288–289). This means that there were times when individual oversight activities took place, but there was no system in place to keep an eye on them all the time.

Analysis: What the Institutional Survey Shows

These failures are not one-time events; they are part of a larger pattern in the state's system. The term "administrative pathology" refers to deeply ingrained cultural and behavioural patterns, such as forgetting about documents, being informal about procedures, being captured by institutions, erasing history, and failing to keep people safe. These pathologies endure political transitions due to their entrenchment in organisational culture

rather than solely in legal frameworks. Reform necessitates not only new legislation but also a profound transformation of administrative practices, record-keeping norms, and institutional discipline.

Analysis: Comprehending The Implementation Gap

The Aspects of Failure

The evidence shows that there are many different ways that failure can happen:

Legal failure: breaking the Public Finance Act on purpose; making appointments without following the rules; taking actions without legal authority.

Procedural failure: no advertising, no competitive bidding, no proper valuation, and no documentation.

Custodial failure: assets put under court protection are left open to damage, theft, and loss.

Financial failure: money that should have gone to the state is missing; GMD 466 million is missing; fees were paid that should have gone to the state.

Institutional failure: every major state agency had terrible record-keeping, poor adherence to procedures, and poor coordination.

Oversight failure: no parliamentary scrutiny, no responses to requests from the Auditor General, and no answers to questions from the media.

Cultural failure: a long-standing problem with administration that includes documentary amnesia, procedural informality, and historical erasure that lasts through changes.

The Shadow State's Continued Existence

Jammeh's rule was marked by personalised governance, informal decision-making, and illegal accumulation. The evidence indicates that these patterns did not dissipate following his departure; rather, they endured within institutional frameworks:

The Ministry of Justice worked as a separate financial authority, not the Ministry of Finance.

The Registrar General did what a lower-ranking officer told him to do.

Without discussing it with the board, the GT Board gave out land based on what people said.

The Sheriff's Office let private citizens have a say in how things worked.

These are not symptoms of "capacity constraints" they are manifestations of an administrative culture that has not been transformed.

The Implementation Gap: Why White Papers Aren't Enough

The Government agreed with the Commission's suggestions, but they were not put into action. This gap shows that making a formal policy is only the first step. Not having:

Plans for implementation that are structured with deadlines and institutions in charge

Ways to keep an eye on things and report them

Enough technical skills and resources

Political will to make sure people follow the rules

Strong oversight by Parliament...acceptance turns into an empty gesture.

The Lack of Responsibility

Despite the Commission of Inquiry's thorough documentation of financial misconduct and the subsequent parliamentary investigation, significant accountability—whether criminal, civil, or administrative, has mostly been absent. No prosecutions have resulted from the Commission's recommendations, including those aimed at senior officials and the former head of state. This shows that the system is deeply flawed: prosecutors are not able to handle sensitive cases, politicians are afraid to do so, and networks of impunity continue to exist.

Administrative discipline is part of the accountability gap. People who work for the government, such as central bank employees, ministry accountants, and custodial agencies, have been found to have approved or carried out illegal transactions, yet they have not been punished for it. The lack of sanctions makes it easier for institutions to develop cultures where breaking public finance rules doesn't affect anyone personally.

Also, financial recovery orders have not been followed. People who were supposed to pay back certain amounts, ranging from tens of thousands to hundreds of thousands of dollars, have not done so, and no recovery procedures have been taken. Liabilities include buying the Observer newspaper, taking money from foreign missions without permission, and moving money from the State House. These examples show a big difference in how officials decide who is at fault and how those decisions are put into action.

This shortfall is due to a number of things, including unclear assignment of enforcement duties after the White Paper, political changes that make things less stable, limited institutional ability to trace assets and recover them internationally, and complex legal frameworks for corporate structures and cross-border transactions.

The effects are tremendous. The shortage makes people less likely to trust transitional justice, makes it less likely that people will commit crimes in the future, and takes away resources that the state needs for growth. The end of the parliamentary investigation shows the big difference between documented wrongdoing and the consequences that follow, which is a big failing of the time after the Commission. Without strong enforcement and a long-term commitment from politicians, the Commission's investigative successes may merely be symbolic, giving us truth and proof without bringing about justice or compensation.

CONCLUSION AND RECOMMENDATIONS

Restatement of the Thesis

This study has shown that the lack of asset recovery in post-authoritarian The Gambia was mostly caused by problems with institutions, not problems with the law. There were legal systems in place to freeze, take, and get rid of assets that belonged to former president Yahya Jammeh. But these frameworks weren't always followed because the institutions that were supposed to follow them had problems. These deficiencies were evident in disjointed custody arrangements, flawed valuation and sales processes, persistent breaches of public financial regulations, significant inadequacies in record-keeping, and restricted legislative oversight.

These institutional deficiencies align with extensive research on governance in post-authoritarian regimes, marked by political changes that frequently exceed institutional reform (Acemoglu & Robinson, 2012; Rose-Ackerman & Palifka, 2016). Because of this, administrative systems that used to make it easier for corruption to happen may still work even if the government changes. The situation in Gambia shows that issues with the government can last even after a new government takes over, making it harder to hold people accountable.

SUMMARY OF FINDINGS

The assessment of the asset recovery and disposal mechanism identified numerous significant governance deficiencies.

People didn't follow the High Court's freezing orders from May 2017 very well. The designated custodial authority didn't do a good job of keeping assets safe or preserving them, which caused damage, loss, and confusion in the administration. It was harder to manage seized assets because institutions didn't work together well.

It was harder for the investigation to move forward because of problems with the administration and unresolved conflicts of interest. A lot of the fifty-seven properties that the court ordered to be frozen were never looked at, which is a big problem with the asset recovery process.

Third, the White Paper that came out of the investigation created an Inter-Ministerial Taskforce that went beyond its job and left out important groups like the Ministry of Finance. This splitting up of institutions made it harder to know who was responsible for what and made it harder to hold people accountable for their money.

A lot of people were worried about transparency and accountability when a private receiver was hired without a bidding process. The receiver is said to have gotten about GMD 115 million in fees, but GMD 466 million of that money is still missing.

Some assets, mostly livestock, were sold without going through the right steps, telling the public, or filling out the right forms. In some cases, documents were made after the fact, which made people question the process's honesty.

Executive action made it harder to manage and sell cars, which made assets lose value and raised questions about who owns state property.

There were problems with the way the land administration system was set up. The cancellation of property leases destroyed historical records, land registers were still out of reach, and institutional institutions often acted outside of their legal authority.

The Gambia Tourism Board saw problems with how land was given out in the Tourism Development Area. They said that decisions were made about how to spend money without enough paperwork, research, or board discussion.

The investigation finally showed that important state agencies were not keeping records properly. These issues made it much harder to be honest and open, and they made it harder to find assets and check transactions. These results back up the main point that administrative dysfunction is a problem with the whole system, not just a few institutions.

It has been reported that more than \$300 million in foreign money was stolen during the Jammeh regime, but it looks like less than one percent of that money has been found. This result shows how hard it is to turn the findings of an investigation into successful asset recovery.

Suggestions

Suggestions for the Executive:

Complete reform of institutions

The government needs to completely change the way public institutions do their administrative work. This should include rules about what documents must be kept, a systematic way to digitise papers, training programs for public workers, and strong ways to hold people accountable.

Creating a national system for recovering assets

There needs to be a well-organised legal and administrative system in place to keep track of how assets are recovered. The Ministry of Finance should be very important at both the policy and technical levels. All seized property and money must go straight into the Consolidated Revenue Fund, and there must be full audit trails to make sure that public finance laws are followed and that everything is clear.

Changes to how land is taken care of

There are a lot of things that need to be done to modernise land management. This means changing the State Lands Act, setting up a digital Land Information Management System, and making sure that all lease

cancellations keep the historical chains of ownership. A full national audit needs to be done on all of the properties that were looked into.

Making changes to how things are done in places where tourism is growing

The laws that govern Tourism Development Areas should be changed to require competitive allocation methods, make the names of recipients public, and check the ownership structures of companies. An independent audit of all allocations since 2017 should be done in full.

Taking care of the environment and animals

A national wildlife assessment should be done to find out what happened to the animals that used to live near the former presidential estate. The Department of Parks and Wildlife Management needs more money and support from organisations to set up a system for long-term conservation.

Getting Back Foreign Currency Assets

The government should work with other countries to get more foreign currency assets back. This means following through on agreements for mutual legal aid, working with other countries, and regularly making public reports on recovery efforts.

Suggestions for legislation:

Set up organised parliamentary oversight

The legislature should make it official that they will keep an eye on how the White Paper's suggestions are put into action. This framework must require the executive branch to report regularly and give measurable performance metrics.

Putting in place oversight after the investigation

There needs to be a way to keep legislative oversight going after a parliamentary inquiry. One way to do this is to make standard operating procedures. These methods should help organisations remember things better and make sure that important results aren't missed when the head of the legislature changes.

Putting Parliament's power into action

The legislature must protect its power by making sure that witnesses who interfere with investigations or lie in court face the right legal consequences. To keep institutions credible, they need strong enforcement mechanisms.

The Judiciary should update the Judicial Registry.

The courts should make upgrading and digitising their registry systems a top priority so that it is easier to keep records and get to cases. Judges need to be able to see all of the case files and get help with administrative tasks to make sure everything goes smoothly.

Changing the Sheriff's Office

The Office of the Sheriff should have a full audit done to make sure that people are held accountable and that money is handled properly. The Accountant General's Department should set up structured ways to keep an eye on things.

Suggestions for police and prosecutors

Criminal investigations must start when reliable information points to violations of public finance laws or economic crimes that have hurt the state. It will be very important to improve the ability to investigate so that accountability measures go beyond just changing how things are done.

Suggestions for International Partners

International partners should help with institutional reform by providing technical and financial support, especially for digitisation, managing archives, and making important institutions like the Registrar General, the court, and the Department of Lands better at what they do.

Also, international cooperation will be needed to find and get back assets that are outside the country through cross-border financial enquiries and mutual legal aid.

Last Thoughts

The probes into the assets of former president Yahya Jammeh mark a major turning point in The Gambia's political transition. They show that the country is committed to being accountable after more than twenty years of authoritarian rule.

This study demonstrates that commissions of inquiry alone cannot ensure genuine accountability. Without good ways to put the probes into action, strong institutional capacity, ongoing oversight, and a culture of openness, the results are likely to stay mostly symbolic.

The Gambian experience offers an essential lesson for global transitional justice efforts. Asset recovery, the tangible expression of accountability, necessitates both political commitment and resilient administrative frameworks that ensure transparency and rigour in the stewardship of public resources.

The Gambia's main job from now on is to make sure that the lessons it learned from this investigation lead to permanent changes in its institutions. The only way for the country to stop people from abusing public property like they did during the Jammeh regime is to create institutions that are open, accountable, and run well.

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APPENDIX

Appendix A

Summary of Key Findings and Policy Recommendations

The table below summarises the main governance problems found in the investigation into Yahya Jammeh's assets in The Gambia, along with suggestions for institutional changes to fix them.

Issue	Key Finding	Policy Recommendation
Implementation of High Court Freezing Orders	The court orders from 2017 were not carried out well. Designated custodial institutions did not protect confiscated assets, which caused them to get worse, go missing, or cause administrative problems.	Set up a central system for coordinating asset custodianship. All Ministries, Departments, and Agencies (MDAs) must have dedicated legal officers who are in charge of making sure that court orders are followed..
Commission Appointments	There were problems with how key commission staff were hired and a possible conflict of interest was found.	Set up strict procedures for checking for conflicts of interest and make sure that commission members and legal counsel know exactly what their roles are.
Uninvestigated Properties	Fifty-seven properties that were frozen by a court order were never looked into, which made a big hole in the process of getting back assets.	Do a follow-up investigation to find out who owns the properties that haven't been looked into yet and what their status is.
Inter-Ministerial Taskforce	The Taskforce set up by the government went beyond its official duties and left the Ministry of Finance out of important decision-making processes.	Make it a rule that the Ministry of Finance must be involved in all asset recovery and disposal processes.
Receiver Appointment	There was no competitive bidding process for the appointment of a private receiver. The receiver is said to have made more than GMD 115 million in fees, but about GMD 466 million in proceeds is still missing.	End the receiver's contract and start a forensic financial investigation into the money made from asset recovery.
Livestock Sales	Livestock sales took place without being properly valued, advertised to the public, or recorded. There were times when records were made after the fact.	Send responsible officers for an administrative investigation and possible criminal prosecution. Set up clear rules for valuing and auctioning off assets in the future.
Vehicle Sales	Ownership of confiscated vehicles was never fully resolved. Executive intervention disrupted the disposal process, leading to deterioration and asset loss.	Change the Vehicle Control Office and add protections against money laundering to the process of getting rid of assets.

Land Administration	Lease cancellations wiped out records of past ownership, made registries hard to get to, and some organisations acted outside of their legal authority.	Make big changes to how land is managed, such as setting up a digital land registry and keeping historical chains of title.
Tourism Development Area (TDA) Allocations	Land allocations in the Tourism Development Area were made without any paperwork, due diligence, or board discussion.	Do a forensic audit of all TDA allocations since 2017 and change the laws that govern the Gambia Tourism Board so that the allocation process is open and fair.
Wildlife Management	Wildlife assets were not managed well. Animals died or were let go because there were no feeding programs or organised ways for people to take care of them.	Give wildlife management authorities more resources and money for conservation and asset management.
Financial Flows and Public Accounts	About GMD 466 million in money from asset sales is still missing, and it is said that the rules for managing money, like the 72-hour deposit requirement, were broken.	The Accountant General, the Auditor General, and the Financial Intelligence Unit should all work together to find the missing money and make sure that people are held accountable for their finances.
Parliamentary Oversight	After the investigation, there was no organised way to keep an eye on how the government White Paper was being put into action.	Set up a formal system for parliamentary oversight that requires the executive to report and has standard procedures for what happens after an inquiry.