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GLOBAL OBSERVATORY

Intelligent Public Institutions

Authority. Judgment.
Accountability in the intelligent age.

The Intelligent Institutional Act Test

Eight gates · One institutional act
A comparative framework for evidence, review and correction

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IGF 2026 · Networking Session #134
Proposal under evaluation

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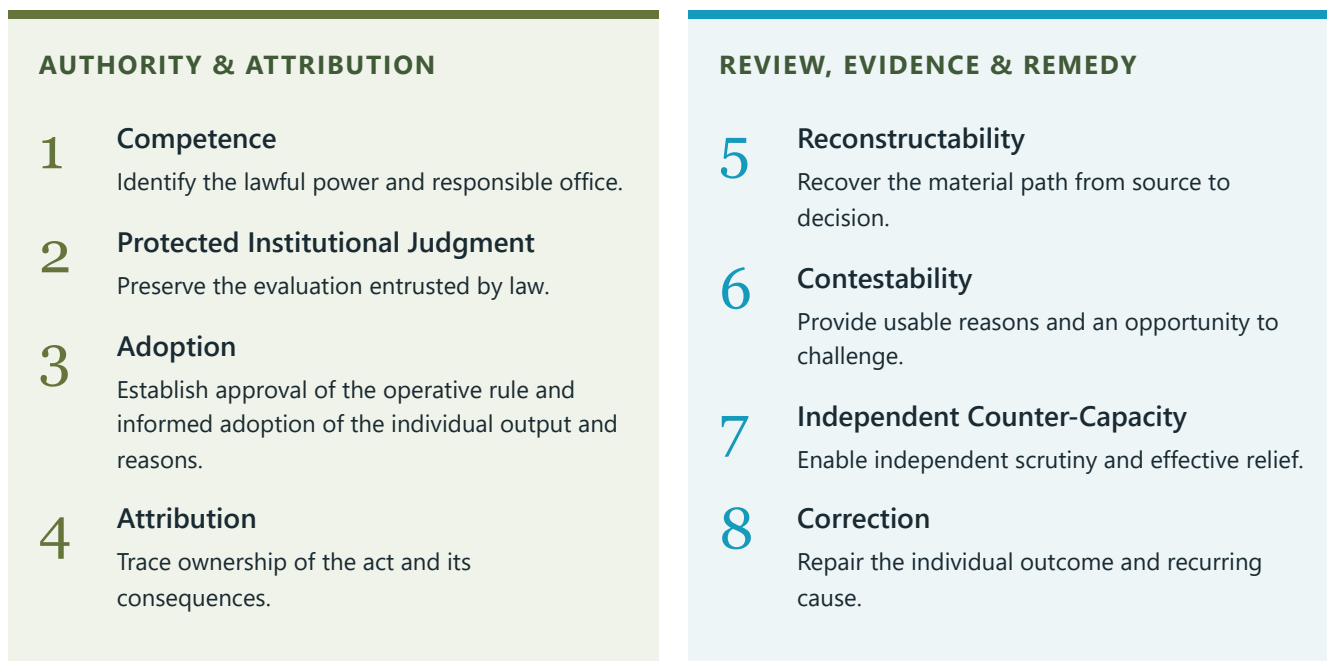
One act. A traceable record.

A meaningful route to challenge and correction.

ILLUSTRATED FRAMEWORK

Eight gates. One accountable public act.

A shared structure for examining how public power is exercised.



No gate establishes lawfulness by itself. Findings remain specific to the act, evidence and applicable law; no aggregate score is calculated.

THE RECORD BEHIND EACH FINDING



Read the gates together with the full questions and evidence requirements in the Test. This diagram is a guide to the inquiry.

EXECUTIVE BRIEF

Executive summary

A public instrument for examining one intelligence-mediated institutional act at a time

Public institutions increasingly use automated systems to classify people, allocate scrutiny, verify identity, calculate liability, or prepare enforcement. Conventional AI governance asks whether the system is accurate, secure, explainable, or responsibly procured. Those questions matter, but they do not answer the legal question a reviewer confronts after an act has occurred: who exercised public power, under what authority, through what record, and with what route to challenge and correction?

The Observatory converts that legal problem into a disciplined comparative record. It does not rank countries, certify systems, or treat technical performance as legal authority.

What this package contributes

Component	Function
Eight-gate Act Test	A non-scoring diagnostic for validity, attribution, review, and repair.
Observatory record	A comparable record of one act, its legal basis, system role, decision point, evidence, and review route.
Worked cases	Robodebt and an Indian faceless tax assessment reviewed by the Bombay High Court; provisional analytical applications.
Pakistan casework	NADRA/PakID and faceless customs assessment developed alongside each other, with explicit evidence gaps.
Governance protocol	Consent, independent verification, correction, withdrawal, and version control.

Design decisions

The instrument uses four gate findings: PASS, FAIL, NOT-ESTABLISHED, and NOT-APPLICABLE. Evidence status is recorded separately. No score is calculated because one jurisdictional defect cannot compensate for another, and a missing record should not be disguised as a weak pass.

RESEARCH INSTRUMENT & PROGRAMME

1. The legal problem

Accuracy, compliance, and a signature do not by themselves establish a lawful institutional act

Automated administration decomposes a decision across statutes, policy settings, data fields, thresholds, vendors, interfaces, officials, and review bodies. The final notice may look conventional even when the legally decisive judgment occurred earlier in model design or workflow configuration.

The review chain

Layer	Question for the record
Source	Which statute, regulation, direction, policy, or instrument authorises the function?
Competence	Which institution and office may exercise the power?
Interpretation	Who converted an open legal standard into an operational rule?
Data and rule	Which facts and thresholds shaped the outcome?
Workflow	Where could a responsible official inspect, disagree, or intervene?
Act	What concrete decision, notice, refusal, allocation, or enforcement step resulted?
Record and review	Can an affected person and an independent reviewer reconstruct and contest it?
Remedy	Can error be corrected in the individual case and, where necessary, in the governing rule?

Unit of analysis: one dated institutional act, by a named body, affecting an identified legal position. The Observatory does not assess an entire ministry, nation, or technology sector in one record.

RESEARCH INSTRUMENT & PROGRAMME

2. The Intelligent Institutional Act Test

Eight gates, no aggregate score

Gate	Question
1 · Competence	The institution and relevant office possess legal authority for the act and for the way the system participates.
2 · Protected Institutional Judgment	The lawfully entrusted evaluative judgment remains with a responsible public decision-maker where the law requires it.
3 · Adoption	The institution lawfully adopted the operative rule, model, threshold or workflow and its applicable version; the responsible decision-maker adopted the individual output and reasons with an informed understanding of their material basis.
4 · Attribution	The act can be attributed to a responsible institution and office through a traceable decision path.
5 · Reconstructability	A reviewer can reproduce the material sequence from inputs and rules to reasons, action, and notice.
6 · Contestability	The affected person receives timely notice, meaningful reasons, access to material information, and a usable opportunity to respond.
7 · Independent Counter-Capacity	A body independent of the original decision path can obtain the necessary record and grant effective relief.
8 · Correction	The institution can repair both the individual outcome and the upstream rule, data, or workflow that generated recurrent error.

Finding vocabulary

Finding	Meaning
PASS	Reliable evidence establishes that the gate is satisfied under the applicable legal standard.
FAIL	Reliable evidence establishes that the gate is not satisfied.
NOT-ESTABLISHED	The available record does not support a pass or a failure. Missing evidence remains explicit.
NOT-APPLICABLE	The gate does not apply to this act, with reasons recorded.

RESEARCH INSTRUMENT & PROGRAMME

3. Evidence discipline

Verification describes the record, not the legitimacy of a jurisdiction

State	Use
VERIFIED	A named verifier checked the proposition against an identified authoritative source and recorded method and date.
PARTLY VERIFIED	Some material propositions are verified; the remainder is identified.
SOURCE SUBMITTED	A source is present but authenticity, version, applicability, or support has not yet been checked.
LEAD	Information is supplied for investigation without adequate supporting material.
DISPUTED	A material proposition is challenged; competing accounts remain visible.
CORRECTED	A prior entry changed; the earlier version and reason remain preserved.
WITHDRAWN	The active record is removed; a minimal notice and reason category remain where lawful.
RESTRICTED	Evidence exists but publication is limited for privacy, security, privilege, or another legal reason.

Minimum verification rule

A hyperlink does not verify a proposition. The record must identify the proposition, source class, operative version, relevant passage, verifier, date, and method. Inference must appear as inference. A contributor may correct their own entry, but may not act as the sole verifier of a contested or high-consequence proposition.

Source hierarchy

Official legal and institutional sources control where available. Courts, legislation, regulations, audit reports, parliamentary records, official system documentation, and formally released policies carry distinct functions. Scholarship, journalism, and civil-society evidence remain valuable but retain their source class and cannot silently substitute for an unavailable primary source.

RESEARCH INSTRUMENT & PROGRAMME

4. Robodebt: scheme-level teaching case

A documented failure of legal basis, judgment, record integrity, contestability, and correction

From 2015 to 2019, Australian agencies used income averaging and automated debt processes to raise and pursue social-security debts. The Royal Commission found that the scheme operated without lawful authority and caused extensive harm. The Commonwealth later accepted in settlement that asserted debts calculated wholly or partly by income averaging were not validly established.

Gate	Finding	Decisive reason
1 Competence	FAIL	The scheme used income averaging to establish debts without a lawful basis for doing so.
2 Protected Institutional Judgment	FAIL	Automation and workflow design displaced the evidentiary judgment required to establish an individual debt.
3 Adoption	FAIL	The operative approach persisted despite internal indications that legislative change was required.
4 Attribution	PASS	The responsible Commonwealth departments and ministers were identifiable, even though responsibility was fragmented.
5 Reconstructability	FAIL	The scheme's design and record practices impeded a reliable account of how individual debts were established.
6 Contestability	FAIL	Affected people faced reversed practical burdens, inadequate explanation, and severe barriers to challenge.
7 Independent Counter-Capacity	PASS	Later review: tribunals, courts, parliamentary processes and the Royal Commission supplied external scrutiny. This does not establish timely counter-capacity during operation.
8 Correction	FAIL	During operation: timely correction and systemic learning failed. Later refunds, settlement and inquiry do not retrospectively validate the original acts.

What the case demonstrates

This scheme-level teaching application separates authority, judgment, record design, contestability and delayed correction. Its gate findings are provisional analytical interpretations across different periods, not a completed record of one dated act. A publishable individual record must identify the challenged debt, applicable law, sources and review outcome.

Primary sources

Royal Commission into the Robodebt Scheme, Report (7 July 2023; corrected 11 July 2023), especially the Executive Summary and findings on lawfulness, design, implementation, and institutional failure.
Commonwealth Ombudsman, Centrelink's Automated Debt Raising and Recovery System (April 2017).
Prygodicz v Commonwealth of Australia (No 2) [2021] FCA 634.

RESEARCH INSTRUMENT & PROGRAMME

5. Pakistan specimen: NADRA and PakID

Identity verification alongside comparative faceless taxation casework

Field	Specimen entry
Jurisdiction / institution	Pakistan · National Database and Registration Authority (NADRA).
Public function	Identity registration, verification, and associated digital identity services.
Act examined	Illustrative act type: refusal or non-completion of a PakID application following system-mediated verification. No dated individual refusal file is supplied.
System role	Classificatory and infrastructural; potentially decisional where automated checks block progression.
Legal basis	National Database and Registration Authority Ordinance, 2000, read with applicable rules, policies, and official service documentation.
Human decision point	Public materials describe service processes and complaint channels but do not fully establish where an authorised officer reviews a failed automated check.
Review route	NADRA complaint mechanisms and offices are publicly described; the record required for independent review of a specific automated failure remains to be established.
Evidence state	SOURCE SUBMITTED. The original specimen cites mandate and service materials; no named independent verification is recorded. Thresholds, logs, override authority and a dated case file remain missing.

Gate return

Gate	Finding	Evidence needed next
1 Competence	NOT-ESTABLISHED	Confirm operative delegation for the specific service and date.
2 Protected Institutional Judgment	NOT-ESTABLISHED	Decision matrix showing where officer judgment is mandatory.
3 Adoption	NOT-ESTABLISHED	Approved rule and system versions; informed adoption of the individual output and reasons.
4 Attribution	NOT-ESTABLISHED	Case-level office and officer attribution for adverse outcomes.
5 Reconstructability	NOT-ESTABLISHED	Event logs, reason codes, data provenance, and retention schedule.
6 Contestability	NOT-ESTABLISHED	Actual notice, reasons, response path, and accessibility evidence.
7 Independent Counter-Capacity	NOT-ESTABLISHED	Proof that a reviewer can obtain the technical and administrative record.
8 Correction	NOT-ESTABLISHED	Protocol for individual remedy and upstream rule/data correction.

NOT-ESTABLISHED does not accuse NADRA of failure. It identifies the exact institutional evidence needed before a defensible conclusion can be made.

RESEARCH INSTRUMENT & PROGRAMME

6. Pakistan faceless customs assessment

A documented administrative architecture and a bounded review study

FBR announced Karachi implementation from 15 December 2024, routing import goods declarations to a Central Appraising Unit under CGO 6 of 2024. This establishes an official account of the allocation architecture; it does not establish the legality, accuracy or efficiency of any individual assessment. [P1]

The review procedure supplies a concrete legal question

CGO 06 of 2025, dated 9 July 2025, invokes section 80(6) of the Customs Act 1969 and describes review under rule 441 of the Customs Rules 2001. It introduces virtual hearings for second reviews before Assistant or Deputy Collectors, with physical presentation allowed by the Additional Collector case by case, including for samples. [P2, paragraphs 1–4]

Proposed unit of inquiry: one dated customs assessment and its second-review decision. Obtain the goods declaration, disputed valuation or classification, allocation history, review request, hearing communications and reasoned outcome. No individual importer's review file or judicial disposition is supplied here.

Gate focus	Question for the Pakistan record
1 and 4 Authority and attribution	Which lawful office received the declaration and made or reviewed the assessment? Preserve delegation and allocation records.
2 and 3 Judgment and adoption	Which rules constrained the appraiser, and who approved the operative workflow? A central unit does not prove independent judgment.
5 and 6 Record and hearing	Was notice usable, did the connection work, were submissions considered, and was any request to present samples resolved?
7 and 8 Review and correction	Could an independent reviewer obtain the record? Did relief change the liability and correct the source of any recurring error?

Provisional return: all eight act-level gates are NOT-ESTABLISHED until a dated file is obtained. The published procedure is evidence of a prescribed route, not proof that a hearing occurred. Internal administrative review does not by itself establish Gate 7 independence.

Evidence state: SOURCE SUBMITTED. Sources checked for this editorial revision; independent Observatory verification remains pending. Sources P1–P2 are listed in section 9.

RESEARCH INSTRUMENT & PROGRAMME

7. India faceless tax assessment

Vallabhji Malsi and Co v National Faceless Assessment Centre

Bombay High Court, 24 November 2025; Writ Petition 1392 of 2025; 2025:BHC-OS:22259-DB. The challenged assessment was dated 29 March 2024 for assessment year 2023–24, under sections 143(3) and 144B of the Income-tax Act 1961. [I1]

A hearing must be usable in practice

The Court found inadequate response time and a denied hearing. An email arrived at 11:30 for an 11:15 hearing; portal screenshots showed the taxpayer connected but the host had not started the meeting. It set aside the assessment, consequential demands and penalty instruments, and ordered fresh consideration with notice, a hearing and reasons. It left the tax merits open. [I1, paragraphs 7–11]

Gate	Provisional finding	Scope of the inference
1 Competence	NOT-ESTABLISHED	No separate allocation audit.
2 Protected Institutional Judgment	NOT-ESTABLISHED	No workflow audit.
3 Adoption	NOT-ESTABLISHED	No operative version or individual adoption record.
4 Attribution	PASS	Challenged authority identified.
5 Reconstructability	NOT-ESTABLISHED	Hearing evidence only.
6 Contestability	FAIL	Hearing denied.
7 Independent Counter-Capacity	PASS	Judicial relief obtained.
8 Correction	NOT-ESTABLISHED	Remand ordered; execution unknown.

These are the initiative’s analytical findings, not the Court’s use of the eight-gate Test. The remedy illustrates why setting aside a defective act must be distinguished from deciding the underlying tax merits or proving systemic correction.

Record the applicable law by tax year

India’s Income-tax Act 2025 took effect on 1 April 2026. Official guidance preserves the earlier Act for earlier tax years and associated proceedings, and explains continuity of faceless schemes. This historical case therefore retains its 1961 Act references; new records must identify the applicable transitional provisions. [I2, questions 2, 20–21]

Evidence state: SOURCE SUBMITTED. Judicial text consulted through Indian Kanoon; obtain the court-hosted or certified copy and record independent verification before release as VERIFIED.

RESEARCH INSTRUMENT & PROGRAMME

8. Comparative casework alongside NADRA

One research programme with distinct records and legal consequences

Casework	Concrete act to record	Present evidence boundary
Pakistan NADRA and PakID	One adverse identity-service decision.	Illustrative specimen; dated file and decision chain missing.
Pakistan faceless customs	One assessment and second-review decision.	Official procedure available; individual performance untested.
India faceless income tax	The 29 March 2024 assessment challenged in Vallabhji Malsi.	Judicial findings available; post-remand outcome unverified.

A shared evidence acquisition task

For each record, capture the legal basis, allocation to the responsible office, operative rule version, input provenance, notice and response history, reasons, review decision and correction outcome. Keep facts established by sources separate from proposed explanations of how the system produced them.

For taxation, add the assessment period, goods declaration or assessment identifier, disputed classification or adjustment, hearing invitation and delivery timestamps, platform attendance record, submissions and proof of consideration. For NADRA, collect the corresponding application identifier, verification event, refusal reason, escalation history and correction trail. Publish identifiers only in a suitably redacted form.

Pakistan income tax and sales tax research lead

The Finance Act 2026 provides for section 122E on faceless income-tax audit and assessment, section 129A on faceless appeals, section 134B on algorithmic settlement, and sales-tax section 11H. Its hearing provisions raise questions about confidential officer identity and traceable institutional responsibility. [P3, printed pages 17, 55–56 and 59–60]

The Finance Act 2026 is enacted legislation. Commencement of the relevant provisions, implementing rules and an actual case file remain to be established for this operational study. Contributors should supply these before the Observatory characterizes the regime as operational or assigns act-level findings. Customs casework remains separately identified.

Use during the networking session

Ask contributors to choose one case, supply one missing source and identify an independent reviewer. Compare the prescribed hearing with evidence of its performance. Record disagreements and a next evidence date. This gives lawyers, auditors, tribunal members and affected-person advocates a common task without treating different jurisdictions as legally interchangeable.

RESEARCH INSTRUMENT & PROGRAMME

9. Sources for the tax casework

These references support the additions; they do not replace the report's independent verification procedure.

P1 FBR implementation announcement

FBR, 14 December 2024. Supports the announced Karachi start and allocation architecture; projected benefits remain institutional claims.

<https://fbr.gov.pk/pr/fbr-to-implement-faceless-customs-assessment/174183/2024>

P2 FBR virtual review hearing order

Customs General Order 06 of 2025, 9 July 2025, paragraphs 1–5. Primary administrative instrument for virtual second-review hearings and physical-presentation exceptions.

<https://download1.fbr.gov.pk/Docs/2025710147544698CGO06-2025.pdf>

P3 Pakistan Finance Act 2026

Enacted legislation, printed pages 17, 55–56 and 59–60. Commencement of the relevant provisions and operational implementation require separate confirmation.

<https://download1.fbr.gov.pk/Docs/20266291261044366FinanceAct2026.pdf>

I1 Bombay High Court judicial text

Vallabhji Malsi and Co v National Faceless Assessment Centre, 24 November 2025, 2025:BHC-OS:22259-DB, paragraphs 2 and 7–11. Judicial text reproduced by Indian Kanoon; official-copy verification pending.

<https://indiankanoon.org/doc/40411921/>

I2 India Income Tax Department transition guidance

Objective and scope of the New Act FAQs, questions 2, 20 and 21. Supports the commencement and continuation note; apply the operative statute to each new record.

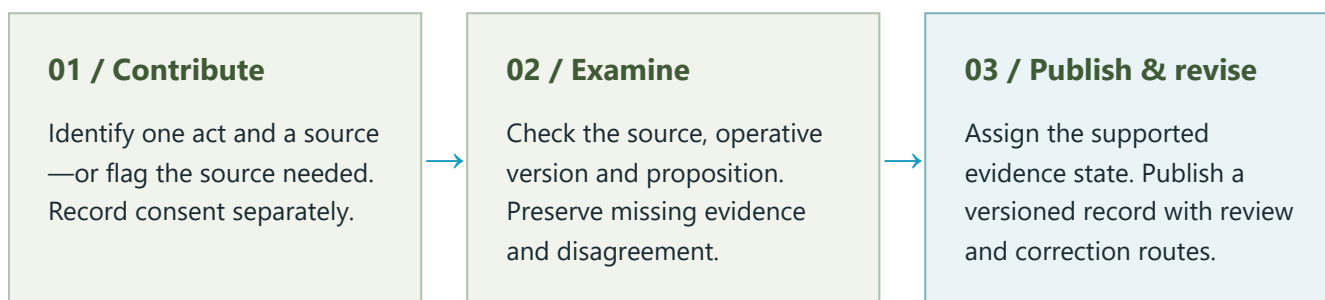
<https://www.incometax.gov.in/iec/foportal/help/all-topics/e-filing-services/objective-and-scope-new-act-faq>

ILLUSTRATED FRAMEWORK

From one contribution to a reviewable record.

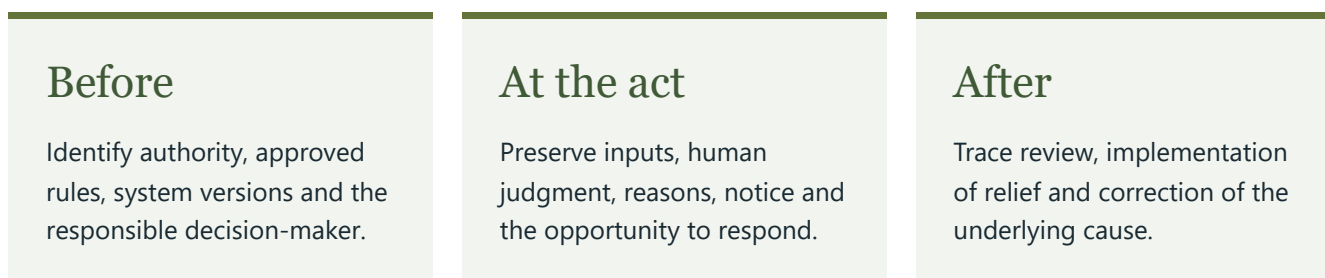
Evidence stays visible as the record moves from submission to correction.

CONTRIBUTION AND VERIFICATION



An initial contribution is a LEAD or SOURCE SUBMITTED record. A link alone does not establish verification.

THE LIFE OF AN INSTITUTIONAL ACT



Separate individual relief from institutional learning

A corrected decision does not establish that the recurring cause has been removed. Record what changed, who owns the correction and which evidence demonstrates implementation.

This lifecycle supports the one-act inquiry. It does not turn a whole institution or jurisdiction into a single finding.

RESEARCH INSTRUMENT & PROGRAMME

10. Blank Observatory record

One record per act; duplicate the form for additional acts

Field	Entry
Record ID / version	
Jurisdiction and territorial reach	
Institution and responsible office	
Public function and legal basis	
Act examined, date, and legal consequence	
System name and role	
Human decision point	
Primary sources and operative versions	
Review and remedy route	
Contributor, attribution choice, and consent	
Verifier, method, and date	
Evidence state and reason	

Gate findings

Gate	Finding	Decisive evidence / missing evidence
1 Competence		
2 Protected Institutional Judgment		
3 Adoption		
4 Attribution		
5 Reconstructability		
6 Contestability		
7 Independent Counter-Capacity		
8 Correction		

RESEARCH INSTRUMENT & PROGRAMME

11. Correction, consent, and version control

A public research record must be able to correct itself

Consent boundaries

Contribution of a source does not imply consent to publish a person's name, contact details, institutional affiliation, or endorsement. The public research record and the participant directory remain separate. Restricted material receives a public metadata stub only where lawful and safe.

Correction workflow

Step	Required action
1 Receive	Record the document, version, exact proposition or gate, proposed change, source, attribution preference, and any urgency or safety constraint.
2 Triage	Classify as factual, legal, translation, privacy, security, or methodological; restrict immediately where continued publication may cause harm.
3 Notify	Notify the contributor and affected institution where appropriate without disclosing protected identities.
4 Verify	Assign an independent verifier; preserve competing accounts and mark DISPUTED if the evidence remains unresolved.
5 Decide	Publish a reasoned disposition: accepted, partly accepted, rejected, withdrawn, or restricted.
6 Propagate	Update every affected gate, specimen, deck, dataset, and citation; record the dependency trail.
7 Preserve	Retain the prior version, timestamp, change note, sources, decision-maker, and machine-readable identifier.

Version grammar

Major versions change the conceptual model or gate structure. Minor versions add compatible fields, protocols, or substantiated doctrine. Patch versions correct errors without changing meaning. Every public artifact displays its version and date; every record points to the instrument version used.

The custodian maintains the protocol and record. It does not own the truth. Shared custodianship requires a published amendment, named roles, conflicts disclosure, and recorded consent.

RESEARCH INSTRUMENT & PROGRAMME

12. Session design

Forty-five minutes structured around evidence, not introductions

Time	Participant action	Output
00:00–05:00	Purpose, boundaries, standing, and one-act rule.	Shared definition of the task.
05:00–10:00	Walk through the record and four findings.	Common vocabulary.
10:00–16:00	Alternating onsite/online introductions by jurisdiction and public function.	Visible expertise and gaps.
16:00–27:00	Two contribution rounds using NADRA or Pakistan/India tax casework; switch between contributor and reviewer roles.	New acts, sources, and verification notes.
27:00–36:00	Compare a hearing rule, an actual hearing record and the evidence needed to establish correction.	Sourced facts separated from inference and dispute.
36:00–41:00	Governance objections and correction stress test.	Recorded design changes.
41:00–45:00	Bounded role commitments and next evidence dates.	Named, consented follow-up.

Access and failure modes

The session works without a shared form, breakout room, or functioning projector. A participant can submit six fields in chat, on paper or orally: jurisdiction, institution, act, source or source-needed flag, role and attribution consent. Onsite and online speakers alternate. The moderator names the source status aloud so remote participants can challenge the same record.

Success measures

The session succeeds if it produces bounded records, verified or explicitly missing evidence, recorded objections, and consented next actions. Attendance volume and geographic aspiration do not substitute for verification.

RESEARCH INSTRUMENT & PROGRAMME

13. Standing and roadmap

The Observatory begins with declared limits

Current standing	Release-candidate position
Instrument	Eight gates; four findings; no score or jurisdiction ranking.
Worked cases	Robodebt teaching overview and one Indian judicial worked case; analytical findings await independent verification.
Pakistan casework	NADRA/PakID specimen and faceless customs review study; neither supplies a complete individual case file.
Verified public records	Zero until a named independent verifier completes the protocol.
Jurisdiction coverage	"Global" describes the comparative architecture and invitation.
Partners and funding	None claimed without documented agreement and consent.
Custodianship	JUS.automica acts as interim custodian; shared governance remains a published milestone.

First credible milestones

Milestone	Evidence of completion
Independent verification	Three named verifiers in different jurisdictions check records they did not contribute.
First release	A small public set with complete provenance, correction routes, and version history.
Method challenge	Publish objections and disposition notes, including any gate revised or rejected.
Shared governance	Adopt a conflicts policy, appointment method, correction authority, and withdrawal rule with consented office-holders.

The next step is not a larger claim. It is a smaller set of records that another person can reproduce, challenge, and correct.

RESEARCH INSTRUMENT & PROGRAMME

Appendix A. Review checklist

Minimum release gate for any Observatory record

Release check	Reviewer mark
The act is narrow, dated, and linked to a legal consequence.	☐
The institution, responsible office, and territorial reach are stated.	☐
The source hierarchy and operative versions are recorded.	☐
Fact, inference, allegation, and legal conclusion are visibly separated.	☐
Each gate uses only the fixed finding vocabulary.	☐
Evidence state appears separately from the gate finding.	☐
A named independent verifier records method and date.	☐
Missing evidence identifies a realistic holder or acquisition route.	☐
Publication consent and attribution choices are recorded.	☐
Correction, restriction, and withdrawal routes are visible.	☐
Prior versions remain recoverable and dependency updates are logged.	☐
The record makes no certification, ranking, partnership, or endorsement claim.	☐