Here's a clear **SMART table of operational objectives for the public sector (public finance):**

Area	Objective (Specific) (S)	Measurable (M)	Achievable (A)	Relevant (R)	Time Bound (T)	KPIs
Revenue Collection	Increase tax compliance	Achieve 95% on-time filing of tax returns	Supported by digital filing systems & outreach	Ensures steady revenue for public services	Within 2 years	- % of tax returns filed on time - % of tax arrears collected - Number of registered taxpayers
Expenditure Management	Reduce budget overruns in government projects	Keep 90% of projects within ±5% of budget	Stronger project monitoring & controls	Improves fiscal discipline & efficiency	By end of current fiscal year	- % of projects within ±5% of budget - Variance between actual vs. planned spending - % of emergency re-allocations
Transparency	Publish open budget data for citizens	100% of budget reports available online	Uses existing digital platforms	Builds accountability and citizen trust	Quarterly	- % of budget reports published on schedule - Number of datasets available online - Public access/downloads of budget portal
Debt Management	Optimize government debt servicing	Reduce debt servicing costs by 3%	Negotiation with lenders, better forecasting	Ensures long-term fiscal sustainability	Within 18 months	- Debt-to-GDP ratio - Average debt servicing cost (%) - % of debt refinanced at lower interest
Efficiency	Reduce administrative costs in tax collection	Lower cost-to-revenue ratio by 5%	Process automation and digitalization	Frees resources for frontline services	Within 2 years	- Cost-to-revenue ratio (%) - Processing time

Area	Objective (Specific) (S)	Measurable (M)	Achievable (A)	Relevant (R)	Time Bound (T)	KPIs
						per tax return - % of services digitized
Internal Controls	Strengthen fraud detection and prevention systems	Identify and act on 100% of flagged anomalies	Implementation of AI/IT-based audit tools	Protects public funds and promotes integrity	Within 1 year	- Number of anomalies flagged vs. investigated - % of fraudulent cases resolved - Value of funds recovered
Citizen Engagement	Improve taxpayer support services	90% satisfaction score in taxpayer surveys	Call centres, chatbots, and service redesign	Encourages compliance and improves perception of tax fairness	Within 2 years	- Taxpayer satisfaction rate (%) - Average response time to inquiries - % of issues resolved on first contact