**Section 20.140 Goal Measurement**

a) The goal shall be measured on a full fiscal year basis and shall be measured against the total dollar amount of expenditures subject to the goal. Expenditures not subject to the goal are those described in Sections 20.110 and 20.120.

b) Contract expenditures established by an agency shall be included in the agency's goal attainment statistics. Orders by a user agency against contracts established on behalf of one or more user agencies shall be counted toward goal attainment statistics of the user agency.